KNARESBOROUGH TOWN COUNCIL (KTC)

A Pulman
Clerk of the Council

Knaresborough House
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North Yorkshire
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14 July 2026

To: **The Members of the Finance and General Purposes Committee** –
Councillors J Batt, A Bell, D Goode, S Oakes and M Walker

Dear Councillors:

I hereby summon you to the following meeting of **KNARESBOROUGH TOWN COUNCIL FINANCE and GENERAL PURPOSES COMMITTEE** to be held at Knaresborough House, Knaresborough, HG5 0HW on:

Monday 20 July 2026

7:00 pm

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
office@knaresboroughtowncouncil.gov.uk

FINANCE AND GENERAL PURPOSES AGENDA – Monday 20 July 2026

1. To **elect a Chair of the Committee** (and a **Vice-chair** if required)

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

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

4. 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.*

5. To consider and, if thought fit, **approve** as a correct record, **the Minutes** of the **Finance Committee** Meeting held on:

5.1 Monday 13 April 2026 *(ca)*

6. Reports from the Clerk

6.1 To **approve** the **schedule of payments** for April, May and June 2026 *(ca)*

6.2 To **receive and note** the **list of payments over £500** for Q1 of 2026/27 *(ca)*

6.3 To **receive and note** the **finance figures incl EMRs** for April, May and June 2026 *(ca)*

6.4 To **receive and note** the **current budgetary position** on 30 June 2026 *(ca)*

6.5 To **receive and note** the **VAT return** submitted for Q1 *(ca)*

6.6 To **consider** the **Internal Audit Report** for the financial year ending 31st March 2026 and **decide** next steps *(ca)*

6.7 To **receive and note** the **S137 expenditure report** to date (30 June 2026) – no spending undertaken using S137 to date.

6.8 To **receive and note** the amended **Travel Expenses Policy**. The Amendment reflects the government update to the Approved Mileage Allowance Payment rate for cars and vans. The rate has increased from 45p per mile to 55p per mile (for the first 10,000 miles) and is backdated to take effect from the 6 April 2026 (*ca)*

6.9 To **receive and note** the list of grants allocated to date 2026/27 (*ca)*

7. Correspondence or Delegation from Full Council

7.1 To consider the **grant application** from **Knaresborough in Bloom** *(ca)*

7.2 To consider the **grant application** from **Harrogate Town AFC Community Foundation** *(ca)*

7.3 To consider the **grant application** from **Friends of Aspin School (Aspin Park Academy PTA)** *(ca)*

7.4 To consider the **grant application** from **Mind in Harrogate District** *(ca)*

7.5 To consider the **grant application** from **Resurrected Bites CIC** *(ca)*

7.6 To consider the **grant application** from **Knaresborough Celtic Football Club** *(ca)*

7.7 To consider the **grant application** from **Friends of Meadowside Academy** *(ca)*

7.8 To ratify the decision to redirect the funding for The Art Guild grant towards delivery of an eight-week programme supporting creative participation, community connection and opportunities for disabled artists and participants in Knaresborough.

8. 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.

DRAFT COPY.

MINUTES OF THE MEETING OF KNARESBOROUGH TOWN COUNCIL'S FINANCE AND GENERAL PURPOSES COMMITTEE HELD AT KNARESBOROUGH HOUSE on Monday 13 April 2026

PRESENT: **Chair:** Councillor Andy Bell

Councillors: J Batt, D Goode, S Oakes and M Walker

Staff Present: The Clerk

Late Arrivals: None **Early Departures:** None

26/098 **ITEM 1 – To receive Apologies and consider approval** of the reasons for inability to attend the meeting.

All members present

26/099 **ITEM 2 Councillors' Disclosure of an Interest**

Councillor Goode – Item 7.6 – as an organiser of the Town Twinning Visit
Councillor Batt – Item 7.6 – as treasurer of the Town Twinning Committee
Item 7.2 – as a member of the Catholic Church

26/100 **ITEM 3 - KTC Public Speaking Session** - None for this meeting

26/101 **ITEM 4 - To consider** and, if thought fit, **approve** as a correct record, **the Minutes** of the **Finance Committee** Meeting held on:

4.1 Monday 19 January 2026

RESOLVED: That the minutes of the Finance and General Purposes Committee meeting held on 19 January 2026 be approved as a correct record and signed by the Chair.

Councillors requested an invitation to Kboro Lions Club be made to have an informal meet up regarding their current funding position, possibly for July 2026.

26/102 **ITEM 5 - Business Remaining** - None for this meeting

26/103 **ITEM 6 - Reports from the Clerk**

6.1 To approve the schedule of accounts for January, February and March 2026.

January:

Payable to	File Ref No:	Amount excl VAT £'s	VAT	Total Amount £'s	Authorisation	Notes/ Description
Pitney Bowes (Pre pay)	212	63.00	2.60	65.60	Clerk	Postage refill
Friendship & Leisure	213	20.00	0.00	20.00	Min No. 23/100	Traffic cones and sign storage donation
Blachere Illumination	214	6,157.00	1,231.40	7,388.40	Clerk	Christmas light removal
Kit Lacey	215	84.25	0.00	84.25	Clerk	Drapes for trailer stage
M Whorley Photography	216	190.00	0.00	190.00	Clerk	Bright Friday
Parkun Ltd	217	1,500.00	0.00	1,500.00	Min no 25/085	Community Grant
North Yorkshire Council	218	57.28	0.00	57.28	Clerk	Weirside Terrace
Pitney Bowes (Pre pay)	219	50.00	0.00	50.00	Clerk	Agreement change (August 2025)
M Richards	220	9.25	0.00	9.25	Clerk	Reimburse postage
Blachere Illumination	221	15,291.00	3,058.20	18,349.20	Clerk	Christmas light installation
D3 Office Group	222	120.17	24.03	144.20	Clerk	Stationery
BT	223	52.21	10.44	62.65	Clerk	Telephone
Salaries, Pension, Tax and NI	224 - 228	8,793.72	0.00	8,793.72	Clerk	
H Westmancoat	229	670.92	0.00	670.92	Min no 25/252 budget set	Mayoral allowance paid against receipts
St John Ambulance	230	114.40	22.88	137.28	Clerk	Bright Friday
Internal Audit Yorkshire	231	475.00	0.00	475.00	Clerk	Internal Audit
Xerox	232	235.36	47.07	282.43	Clerk	Photocopier rental
Total		**33,883.56**	**4,396.62**	**38,280.18**		

February:

Payable to	File Ref No:	Amount excl VAT £'s	VAT	Total Amount £'s	Authorisation	Notes/ Description
OJW Services	233	625.00	0.00	625.00	Clerk	December work schedule plus barrier and posts for Waterside
OJW Services	234	750.00	0.00	750.00	Clerk	January schedule plus railway sleeper and post mix
Clerk (reimburse)	235	201.29	0.00	201.29	Min No: 26/043 6.5 S	Indeed job advertisement
Friendship and Leisure	236	20.00	0.00	20.00	Min No. 23/100	Traffic cone and signage donation
Skipton Town Council	237a	80.00	0.00	80.00	Clerk	Mayoral allowance
Community Projects Officer (reimburse)	237	93.28	0.00	93.28	Clerk	Reimburse stationery ToC meeting
J Pickard	238	35.74	0.00	35.74	Clerk	
D3 Office	239	22.94	4.59	27.53	Clerk	Stationery
BT	240	52.21	10.44	62.65	Clerk	Telephone and Cloud Voice
Vision ICT	241	282.63	56.53	339.16	Clerk	E mail hosting
North Yorkshire Council	242	2,724.53	0.00	2,724.53	Clerk	Utility costs, Kboro house jan 2024 - Feb 2026 5.3 %
Salaries, Pensions, Tax and NI	243 - 247	8,793.72	0.00	8,793.72		
H Westmancoat	248	130.00	0.00	130.00	Clerk	Mayoral allowance
Clerk (reimburse)	249	509.90	0.00	509.90	Min No: 26/043 6.5 S	Indeed Job Advertisement
Total		**14,321.24**	**71.56**	**14,392.80**		

March:

Payable to	File Ref No:	Amount excl VAT £'s	VAT	Total Amount £'s	Authorisation	Notes/ Description
Friendship and Leisure	250	20.00	0.00	20.00	Min No. 23/100	Traffic cone and signage donation
OJW Services	251	825.00	0.00	825.00	Clerk	Feb services plus supplies
Arena Group	252	193.10	38.62	231.72	Clerk	Copier
Clerk (reimburse)	253	7.07	0.00	7.07	Min No: 26/043 6.5 S	Indeed Job Advertisement
Community Projects Officer (reimburse)	254	15.16	0.00	15.16	Clerk	Annual Town Meeting
Scotton Tree Care	255	650.00	130.00	780.00	Clerk	Tree Maintenance KGV field
Vision ICT	256	260.00	52.00	312.00	Clerk	Emails hosted x 13
Information Commisioner	257	52.00	0.00	52.00	Clerk	Annual Data Protection Fee
BT	258	52.21	10.44	62.65	Clerk	Cloud Voice
BT	259	106.56	21.31	127.87	Clerk	Broadband
Hgte Road Safety Dog Training	260	350.00	0.00	350.00	Clerk	KTC Small Grant
Salaries, Pensions, Tax and NI	261 - 265	8793.72	0	8793.72		
Gallagher Insurance	266	1,904.56	0.00	1,904.56	Clerk	Annual Insurance
Total		**13,229.38**	**252.37**	**13,481.75**		

RESOLVED: To approve the schedule of accounts for January, February and March 2026 in the sums of **£38,280.18, £14,392.80 and £13,481.75** respectively.

6.2 To receive and note the finance figures for December, January, February and March 2026

RESOLVED: To receive and note the finance figures for December, January, February and March 2026.

6.3 To note the current budgetary position at year end.

RESOLVED: To note the current budgetary position at year end, 31 March 2026.

6.4 To note the update on the current grants fund (incl small grants)

RESOLVED: To note the update on the current grants fund (incl small grants)

6.5 To approve the list of regular payments to be made under Clerk's delegated authority

RESOLVED: That KTC approve the list of regular payments (attached as appendix 1)

6.6 To receive and note the completed Internal Control Checklist dated March 2026

RESOLVED: To receive and note the Internal control checklist dated March 2026

6.7 To receive and note the Community Infrastructure Levy report for 2025/26

RESOLVED: To receive and note the Community Infrastructure Levy report for 2025/26

6.8 To receive and note the S137 expenditure report for 2025/26

RESOLVED: To receive and note the S137 expenditure report for 2025/26 (attached as appendix 2)

26/104 <u>ITEM 7 - Correspondence or Delegation from Full Council</u>

7.1 To consider the **grant application** from the North Yorkshire Citizens Advice and Law Centre

RESOLVED: That KTC award the full amount of £1500 to North Yorkshire Citizens Advice Bureau

7.2 To consider the **grant application** from the Catholic Care Caritas, Leeds

RESOLVED: That, under S137, KTC award the full amount of £1000 to Catholic Care Caritas

7.3 To consider the **grant application** from Henshaws Society for Blind People

RESOLVED: That KTC refuse this grant application from Henshaws Society for Blind People

7.4 To consider the **grant application** from the Knaresborough Community Centre Committee at Stockwell Wellbeing Hub

RESOLVED: That, under S137, KTC award the full amount of £726 to the Knaresborough Community Centre Committee

7.5 To consider the **grant application** from the Knaresborough Branch, Royal British Legion

RESOLVED: That KTC award the full amount of £1450 to the Knaresborough Branch of the Royal British Legion, amount to be released upon evidence that necessary permissions have been given from NYC.

7.6 To consider the **grant applications** from the Knaresborough Town Twinning Committee

RESOLVED: That KTC support the grant applications from the Knaresborough Town Twinning Committee totalling £8500.
The £8500 payment to be made in the following way: £2000 from unspent budget from the 2025/26 financial year, £5600 to be allocated from the Town Twinning budget set aside by Council for 2026/27 and the remaining £900 to be taken from the Grants budget for 2026/27.

7.7 To consider the **grant application** from the Knaresborough Museum Association

RESOLVED: That KTC award the full amount of £2000 to Knaresborough Museum Association

7.8 To consider the request to have a small gazebo pop-up pizza stall in the Stockwell Community Hub car park

RESOLVED: That KTC investigate how this might work in practice and ask the Town Development Manager to undertake a piece of work considering all the practicalities and bring back to Council for a formal decision

Councillors asked the Clerk to contact the local Policing Team to ask if they foresee any potential issues with the request from their perspective

26/105 **ITEM 8 - Information Exchange** - none for this meeting

Meeting closed at: 8:36p.m.

Signed by the Chair
Councillor Andy Bell

Appendix 1

List of Regular payments 2026

Supplier	Service
Yorkshire Local Council Association	Annual Subscription and training
British Telecom	Telephone and Internet
D3 Office	Stationery and office equipment
Vision ICT	Website and email provision and support
Arena Group	Photocopies
Siemens/Xerox	Copier lease agreement
Yorkshire Internal Audit Services	Internal audit – twice yearly
Rialtas Accounting Package	Annual subscription - support and maintenance
Spa ICT	Annual subscription, Anti-virus, general support
Friendship and Leisure Charity	Monthly donation for storage
Royal British Legion	Wreath - Annual
NALC	Training
Pitney Bowes/Link	Franking Machine and ink
Selectplan Ltd	Castle lighting maintenance
Blachere	Christmas Lighting Contractor
SLCC	Annual Subscription and training
PKF Littlejohn	Annual External Audit
Information Commissioner	Data Protection Certificate
Defib stores or equivalent	Replacement pads, batteries etc
KTC Small Grant awards (various)	Amount to £350
Canva	Annual Subscription
Houghtons of York	Specialist signwriter Mayoral board - annual
Gouthwaite Board of Mgmt	Annual Levy
OJW Services	Town Ranger projects - monthly
Gallagher	Insurance brokers - annual

*Please note salaries, tax and pension payments are made monthly as per employment contracts.

Approved: 13 April 2026 Review: Annually

Appendix 2

	Knaresborough Town Council 2025 2026				**Electorate**
			S137	**£11.10**	12719
Month	**Description/Payee**	**Minute Reference**	**Net Amount**		
May	Small Grant - The Village Baby supplies	24/156 6.6	350		
	Total		**350**		

6.1

KNARESBOROUGH TOWN COUNCIL

April 2026 Schedule of Accounts

Payable to	File Ref No:	Amount excl VAT £'s	VAT	Total Amount £'s	Authorisation	Notes/ Description	Initials
Friendship and Leisure	1	20.00	0.00	20.00	Min No: 23/100	Donation for signage storage	
OJW Services	2	800.00	0.00	800.00	Clerk	March Services	
Spa ICT	3	733.30	146.66	879.96	Clerk	Laptop, Monitor and software Town Manager	
Vision ICT	4	145.00	29.00	174.00	Clerk	Website MOT	
Clerk	5	26.75	5.35	32.10	Clerk	Reimburse stationery (stamping device)	
Community Projects Officer	6	99.99	0.00	99.99	Clerk	Reimburse Canva subscription	
Cllr J Pickard	7	42.00	0.00	42.00	Clerk	Reimburse key cut	
BT	8	56.03	11.21	67.24	Clerk	Cloud voice	
Rialtas Business	9	330.00	66.00	396.00	Clerk	Annual Software support and maintenance	
Waterside Residents Association	10	350.00	0.00	350.00	Clerk	Small Grant Award	
Hgte & Ripon CAMRA	11	270.00	0.00	270.00	Clerk	Small Grant Award	
Improvement and Devel Agency for Local Gov	12	408.00	81.60	489.60	Clerk	Employer Link Subscription (Green Book)	

YLCA	13	2,137.00	0.00	2,137.00	Clerk	Annual membership subscription	
D3 Office	14	42.33	8.46	50.79	Clerk	Stationery	
Salaries, Pensions, Tax and NI	15 - 18, 23, 24	10,428.82	0.00	10,428.82			
Citizens Advice and Law Centre	19	1,500.00	0.00	1,500.00	Min No. 26/104 Finance	Grant award	
Catholic Care Caritas Leeds	20	1,000.00	0.00	1,000.00	Min No. 26/104 Finance	Grant award - Refugee Project	
Knaresborough Museum Association	21	2,000.00	0.00	2,000.00	Min No. 26/104 Finance	Grant award - Knaresborough on the Tracks Project	
Knaresborough Community Centre Committee	22	726.00	0.00	726.00	Min No. 26/104 Finance	Grant award - Equipment to support on site NHS Services	
	23	see above					
	24	see above					
Total		**21,115.22**	**348.28**	**21,463.50**			

KNARESBOROUGH TOWN COUNCIL

May 2026 Schedule of Accounts

Payable to	File Ref No:	Amount excl VAT £'s	VAT	Total Amount £'s	Authorisation	Notes/ Description	Initials
Friendship and Leisure	25	20.00	0.00	20.00	Min No: 23/100	Donation for signage storage	
Community Officer (reimburse)	26	12.06	0.00	12.06	Clerk	Name badge new staff	
Community Officer (reimburse)	27	10.35	0.00	10.35	Clerk	Refreshments - Coach Friendly meeting	
Clerk (reimburse)	28	146.18	0.00	146.18	Clerk	New Shredder for Office	
Xerox	29	235.36	47.07	282.43	Clerk	Copier rental Jun to Aug	
Yorkshire CREATE	30	350.00	0.00	350.00	Clerk	Small Grant - Knaresborough Eleven Play	
BT	31	56.03	11.21	67.24	Clerk	Voice	
OJW Services	32	1,000.00	0.00	1,000.00	Clerk	April work and supplies	
Network Print	33	200.00	0.00	200.00	Clerk	Annual Report	
Houghtons	34	490.00	98.00	588.00	Clerk	Mayoral Board	
Standout Media	35	150.00	30.00	180.00	Clerk	Office Furniture	
Nottingham Jewellers	36	18.00	0.00	18.00	Clerk	Mayoral Cups	

Inspire Youth	37	350.00	0.00	350.00	Clerk	Small Grant - King George V consultation event	
Salaries, Pensions, Tax and NI	38 - 43	11,581.70	0.00	11,581.70			
Blachere	44	15,849.00	3,169.80	19,018.80	Contract	Year 3 Lighting Hire	
Deputy Clerk (Reimburse)	45	192.42	0.00	192.42	Clerk	Mayor Making refreshments	
Community Officer (reimburse)	46	50.00	10.00	60.00	Clerk	The Purple Guide Subscription	
Total		**30,711.10**	**3,366.08**	**34,077.18**			

KNARESBOROUGH TOWN COUNCIL

June 2026 Schedule of Accounts

Payable to	File Ref No:	Amount excl VAT £'s	VAT	Total Amount £'s	Authorisation	Notes/ Description	Initials
Friendship and Leisure	47	20.00	0.00	20.00	Min No: 23/100	Donation for signage storage	
TownTwinning	48	4,000.00	0.00	4,000.00	Min No. 26/104	Grant for Volodymyr Visit	
Town Twinning	49	2,000.00	0.00	2,000.00	Min No. 26/104	Part 1 Grant for Town Twinning Reception and Guest visits	
Community Stars CIC	50	260.00	0.00	260.00	Clerk	Civic Service Catering	
Community Stars CIC	51	520.00	0.00	520.00	Clerk	Mayor Making Catering	
YLCA	52	75.20	0.00	75.20	Clerk	Cllr Oakes Chairing skills training	
Inspire Youth (on behalf of the Youth Council)	53	285.36	0.00	285.36	Clerk	Mayoral Charity Fundraising	
1st Scriven Scouts	54	285.36	0.00	285.36	Clerk	Mayoral Charity Fundraising	
Vision ICT	55	50.00	10.00	60.00	Clerk	SSL Certificates	
Arena Group	56	271.75	54.35	326.11	Clerk	Photocopies	
OJW Services	57	812.00	0.00	812.00	Clerk	Town ranger duties May plus supplies	
British Telecom	58	127.96	25.59	153.55	Clerk	Broadband	

Internal Audit Yorkshire	59	475.00	0.00	475.00	Clerk	Year End Audit 2025/26	
H Westmancoat	60	250.10	0.00	250.10	Clerk	Mayoral expenses/allowance	
A E Northing	61	165.00	0.00	165.00	Clerk	Walking Banner/Magazine Ad	
BT	62	56.03	11.21	67.24	Clerk	Telephone rental	
Gouthwaite Board Management	63	104.00	0.00	104.00	Clerk	Gouthwaite Board Management	
H Read	64	31.55	0.00	31.55	Clerk	Refreshments coach friendly status mtng	
Gallagher Insurance	65	386.00	0.00	386.00	Clerk	Council insurance	
Charlotte Gale	86	35.00	0.00	35.00	Clerk	Mayoral photo for website	
M Brayshaw	67	75.00	0.00	75.00	Clerk	Reimburse SIM card x 3 months	
M Brayshaw	68	36.45	0.00	36.45	Clerk	Reimburse travel to Skipton t c	
Salaries, Pensions, Tax & NI	69 - 74	11,580.86	0.00	11,580.86	Clerk	June salaries	
Total		**21,902.62**	**101.15**	**22,003.78**			

Knaresborough Town Council Payments over £500 Q1

Date	Budget Line	Beneficiary	Transaction Detail	Total Amount	Net Amount	VAT Amount
			April			
14/04/2026	Town Ranger	OJW Services	March Town Ranger duties incl grafitti removal, litter picking and weeding	£800.00	£800.00	£0.00
14/04/2026	Technology	Spa ICT Services	Laptops,Office 365, Anti-virus and 1xcall out	£879.96	£733.30	£146.66
14/04/2026	Subscription	Improvement and Development Agency	Employer Link - Green Book	£489.60	£408.00	£81.60
15/04/2026	Subscription	YLCA	Annual Membership	£2,137.00	£2,137.00	£0.00
28/04/2026	Grants	Citizens Advice	Community grant payment - service to Knaresborough residents	£1,500.00	£1,500.00	£0.00
28/04/2026	Grants	Cathlic Care Caritas Leeds	Community grant payment - refugee project	£1,000.00	£1,000.00	£0.00
28/04/2026	Grants	Kboro Museum Assoc	Community grant payment - 'Knaresborough on the Tracks' project	£2,000.00	£2,000.00	£0.00
28/04/2026	Grants	Kboro Community Centre	Coomunity grant payment - equipment to support NHS service in centre	£726.00	£726.00	£0.00
			May			
19/05/2026	Town Ranger	OJW Services	April duties incl ginnels, painting and fixing signage	£1,000.00	£1,000.00	£0.00
19/05/2026	Civic	Houghtons of York	Mayoral board inscription	£588.00	£490.00	£98.00
19/05/2026	Festive Lights	Blachere	Year 3 Hire of product for Christmas Lighting scheme	£19,018.80	£15,849.00	£3,169.80
			June			
09/06/2026	Town Twinning	Town Twinning	Grant to facilitate Volodymyr guests visit	£4,000.00	£4,000.00	£0.00
09/06/2026	Town Twinning	Town Twinning	Grant to facilitate Bebra visit Part 1	£2,000.00	£2,000.00	£0.00
09/06/2026	Civic	Community Stars CIC	Refreshments for Mayor Making	£520.00	£520.00	£0.00
09/06/2026	Town Ranger	OJW Services	Ranger duties for May incl power washing Mkt Place	£812.00	£812.00	£0.00

6.3

Bank Reconciliation Statement as at 30/04/2026
for Cashbook 1 - Current Bank A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current 78894441	30/04/2026		5,000.00
			5,000.00
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			5,000.00
Unpresented Receipts (Plus)			
		0.00	
			0.00
			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 30/04/2026
for Cashbook 2 - Reserve A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Business Reserve 10748748	30/04/2026		405,214.78
			405,214.78
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			405,214.78
Unpresented Receipts (Plus)			
		0.00	
			0.00
			405,214.78
		Balance per Cash Book is :-	**405,214.78**
		Difference is :-	**0.00**

Signatory 1:

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

Signatory 2:

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

Knaresborough Town Council Current Year

Summary Receipts & Payments by Budget Heading 30/04/2026

Cost Centre Report

			Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Income	Receipts	140,721	288,291	147,570			48.8%
		less Transfers to EMR	0	0	0			
		Movement to/(from) Gen Reserve	140,721	288,291	147,570			
101	Administration	Payments	4,026	23,320	19,294		19,294	17.3%
102	Staff Costs	Payments	10,429	124,000	113,571		113,571	8.4%
103	Establishment Costs	Payments	0	3,000	3,000		3,000	0.0%
104	Training	Payments	0	2,100	2,100		2,100	0.0%
105	Mayoral Expenses	Payments	0	4,500	4,500		4,500	0.0%
		plus Transfer from EMR	0	0	0			
		Movement to/(from) Gen Reserve	0	(4,500)	(4,500)			
110	Grants/Donations	Payments	5,846	35,000	29,154		29,154	16.7%
		plus Transfer from EMR	0	0	0			
		Movement to/(from) Gen Reserve	(5,846)	(35,000)	(29,154)			
120	Events/Projects	Payments	820	160,004	159,184		159,184	0.5%
		plus Transfer from EMR	800	0	(800)			
		Movement to/(from) Gen Reserve	(20)	(160,004)	(159,984)			
999	VAT Data	Receipts	4,721	0	(4,721)			0.0%
		Payments	348	0	(348)		(348)	0.0%
		Movement to/(from) Gen Reserve	4,372					
		Grand Totals:- Receipts	**145,442**	**288,291**	**142,850**			**50.4%**
		Payments	**21,469**	**351,924**	**330,455**	**0**	**330,455**	**6.1%**
		Net Receipts over Payments	**123,972**	**(63,633)**	**(187,605)**			
		plus Transfer from EMR	**800**	0	(800)			
		less Transfers to EMR	**0**	0	0			
		Movement to/(from) Gen Reserve	**124,772**	**(63,633)**	**(188,405)**			

Detailed Receipts & Payments by Budget Heading 30/04/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Income							
1000	Allotments Income	0	6,940	6,940			0.0%	
1065	Misc	350	0	(350)			0.0%	
1076	Precept	140,176	280,351	140,176			50.0%	
1090	Bank Interest	195	1,000	805			19.5%	
	Income :- Receipts	**140,721**	**288,291**	**147,570**			**48.8%**	**0**
	Net Receipts	**140,721**	**288,291**	**147,570**				
101	Administration							
4005	Bank Charges	6	120	114		114	5.0%	
4021	Stationery	111	600	489		489	18.5%	
4022	Office Equipment	0	2,000	2,000		2,000	0.0%	
4025	Insurance	0	3,500	3,500		3,500	0.0%	
4026	IT Expenses	1,264	10,000	8,736		8,736	12.6%	
4045	Audit	0	2,000	2,000		2,000	0.0%	
4050	Legal	0	2,500	2,500		2,500	0.0%	
4075	Subscriptions	2,645	2,600	(45)		(45)	101.7%	
	Administration :- Indirect Payments	**4,026**	**23,320**	**19,294**	**0**	**19,294**	**17.3%**	**0**
	Net Payments	**(4,026)**	**(23,320)**	**(19,294)**				
102	Staff Costs							
4000	Wages & Salaries	10,429	124,000	113,571		113,571	8.4%	
	Staff Costs :- Indirect Payments	**10,429**	**124,000**	**113,571**	**0**	**113,571**	**8.4%**	**0**
	Net Payments	**(10,429)**	**(124,000)**	**(113,571)**				
103	Establishment Costs							
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**
	Net Payments	**0**	**(3,000)**	**(3,000)**				
104	Training							
4030	Training/Travel Clls	0	2,000	2,000		2,000	0.0%	
4035	Deputy Mayor Travel	0	100	100		100	0.0%	
	Training :- Indirect Payments	**0**	**2,100**	**2,100**	**0**	**2,100**	**0.0%**	**0**
	Net Payments	**0**	**(2,100)**	**(2,100)**				

Continued over page

Detailed Receipts & Payments by Budget Heading 30/04/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
105	Mayoral Expenses							
4055	Mayors Allowance	0	4,500	4,500		4,500	0.0%	
	Mayoral Expenses :- Indirect Payments	**0**	**4,500**	**4,500**	**0**	**4,500**	**0.0%**	**0**
	Net Payments	**0**	**(4,500)**	**(4,500)**				
110	Grants/Donations							
4070	Grants	5,846	35,000	29,154		29,154	16.7%	
	Grants/Donations :- Indirect Payments	**5,846**	**35,000**	**29,154**	**0**	**29,154**	**16.7%**	**0**
	Net Payments	**(5,846)**	**(35,000)**	**(29,154)**				
120	Events/Projects							
4015	Contingency	0	10,000	10,000		10,000	0.0%	
4059	Town Ranger Services	0	18,000	18,000		18,000	0.0%	
4061	Christmas Switch On	0	4,000	4,000		4,000	0.0%	
4062	Christmas Lights Contract	0	38,000	38,000		38,000	0.0%	
4064	Castle Lights Maintenance	0	1,000	1,000		1,000	0.0%	
4072	Town development	800	50,000	49,200		49,200	1.6%	800
4079	Public Toilets	0	1,000	1,000		1,000	0.0%	
4080	Coach Friendly	0	2,000	2,000		2,000	0.0%	
4082	Gouthwaite	0	104	104		104	0.0%	
4083	Boundary Signs	0	5,600	5,600		5,600	0.0%	
4086	Community Defibs	0	1,000	1,000		1,000	0.0%	
4089	VAS	0	200	200		200	0.0%	
4090	Elections	0	5,000	5,000		5,000	0.0%	
4091	Promotion	0	1,000	1,000		1,000	0.0%	
4092	Commemorations	0	3,500	3,500		3,500	0.0%	
4101	Road Closure Mgmt	20	3,500	3,480		3,480	0.6%	
4105	Town Twinning	0	5,600	5,600		5,600	0.0%	
4106	Trees	0	1,500	1,500		1,500	0.0%	
4108	Tourist Guide	0	2,500	2,500		2,500	0.0%	
4109	Green Energy Project	0	1,500	1,500		1,500	0.0%	
4110	Election Costs	0	5,000	5,000		5,000	0.0%	
	Events/Projects :- Indirect Payments	**820**	**160,004**	**159,184**	**0**	**159,184**	**0.5%**	**800**
	Net Payments	**(820)**	**(160,004)**	**(159,184)**				
6000	plus Transfer from EMR	800	0	(800)				
	Movement to/(from) Gen Reserve	**(20)**	**(160,004)**	**(159,984)**				

Continued over page

Detailed Receipts & Payments by Budget Heading 30/04/2026

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
999 VAT Data							
115 VAT refund from HMRC	4,721	0	(4,721)			0.0%	
VAT Data :- Receipts	**4,721**	**0**	**(4,721)**				**0**
515 VAT on spend - input automatic	348	0	(348)		(348)	0.0%	
VAT Data :- Indirect Payments	**348**	**0**	**(348)**	**0**	**(348)**		**0**
Net Receipts over Payments	**4,372**	**0**	**(4,372)**				
Grand Totals:- Receipts	**145,442**	**288,291**	**142,850**			**50.4%**	
Payments	**21,469**	**351,924**	**330,455**	**0**	**330,455**	**6.1%**	
Net Receipts over Payments	**123,972**	**(63,633)**	**(187,605)**				
plus Transfer from EMR	**800**	0	(800)				
Movement to/(from) Gen Reserve	**124,772**	**(63,633)**	**(188,405)**				

Knaresborough Town Council Current Year

Bank Reconciliation Statement as at 29/05/2026
for Cashbook 1 - Current Bank A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current 78894441	29/05/2026		5,000.00
			5,000.00
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			5,000.00
Unpresented Receipts (Plus)			
		0.00	
			0.00
			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 29/05/2026
for Cashbook 2 - Reserve A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Business Reserve 10748748	29/05/2026		371,395.16
			371,395.16

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		371,395.16

Unpresented Receipts (Plus)		
	0.00	
		0.00
		371,395.16
	Balance per Cash Book is :-	**371,395.16**
	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 Light Maintenance	1,294.00	706.00	2,000.00
321	EMR - NDP	5,072.00	4,000.00	9,072.00
322	EMR - Stage Improvement	-54.40	2,054.40	2,000.00
323	EMR Christmas Lights	34,133.66	-4,133.66	30,000.00
324	EMR Regalia	0.00	1,000.00	1,000.00
325	EMR Allotments	2,215.00	5,000.00	7,215.00
327	EMR - Stage Upgrade	54.40	-54.40	0.00
329	King George V Field	4,635.00		4,635.00
330	EMR - KBoro House	3,000.00	3,000.00	6,000.00
331	EMR - Elections	10,000.00	5,000.00	15,000.00
336	EMR - CIL	1,568.19		1,568.19
337	EMR - Tree Maintenance	190.00	1,310.00	1,500.00
340	EMR - Castle 2030	500.00	500.00	1,000.00
341	EMR Events	124.80	-124.80	0.00
342	EMR - SPF Solar	4,058.00		4,058.00
343	EMR - Town Development	20,602.00	48,700.00	69,302.00
344	EMR - Tour Guides	26.42	463.23	489.65
		87,419.07	**67,420.77**	**154,839.84**

Knaresborough Town Council Current Year

Summary Receipts & Payments by Budget Heading 29/05/2026

Cost Centre Report

			Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Income	Receipts	140,988	288,291	147,303			48.9%
		less Transfers to EMR	0	0	0			
		Movement to/(from) Gen Reserve	140,988	288,291	147,303			
101	Administration	Payments	4,685	23,320	18,635		18,635	20.1%
102	Staff Costs	Payments	22,011	124,000	101,989		101,989	17.8%
103	Establishment Costs	Payments	0	3,000	3,000		3,000	0.0%
104	Training	Payments	0	2,100	2,100		2,100	0.0%
105	Mayoral Expenses	Payments	700	4,500	3,800		3,800	15.6%
		plus Transfer from EMR	0	0	0			
		Movement to/(from) Gen Reserve	(700)	(4,500)	(3,800)			
110	Grants/Donations	Payments	6,546	35,000	28,454		28,454	18.7%
		plus Transfer from EMR	0	0	0			
		Movement to/(from) Gen Reserve	(6,546)	(35,000)	(28,454)			
120	Events/Projects	Payments	17,899	160,004	142,105		142,105	11.2%
		plus Transfer from EMR	810	0	(810)			
		Movement to/(from) Gen Reserve	(17,089)	(160,004)	(142,915)			
999	VAT Data	Receipts	4,721	0	(4,721)			0.0%
		Payments	3,714	0	(3,714)		(3,714)	0.0%
		Movement to/(from) Gen Reserve	1,006					
		Grand Totals:- Receipts	**145,709**	**288,291**	**142,582**			**50.5%**
		Payments	**55,556**	**351,924**	**296,368**	**0**	**296,368**	**15.8%**
		Net Receipts over Payments	**90,152**	**(63,633)**	**(153,785)**			
		plus Transfer from EMR	**810**	0	(810)			
		less Transfers to EMR	**0**	0	0			
		Movement to/(from) Gen Reserve	**90,963**	**(63,633)**	**(154,596)**			

Detailed Receipts & Payments by Budget Heading 29/05/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Income							
1000	Allotments Income	0	6,940	6,940			0.0%	
1065	Misc	350	0	(350)			0.0%	
1076	Precept	140,176	280,351	140,176			50.0%	
1090	Bank Interest	462	1,000	538			46.2%	
	Income :- Receipts	**140,988**	**288,291**	**147,303**			**48.9%**	**0**
	Net Receipts	**140,988**	**288,291**	**147,303**				
101	Administration							
4005	Bank Charges	15	120	105		105	12.8%	
4021	Stationery	123	600	477		477	20.5%	
4022	Office Equipment	150	2,000	1,850		1,850	7.5%	
4025	Insurance	0	3,500	3,500		3,500	0.0%	
4026	IT Expenses	1,702	10,000	8,298		8,298	17.0%	
4045	Audit	0	2,000	2,000		2,000	0.0%	
4050	Legal	0	2,500	2,500		2,500	0.0%	
4075	Subscriptions	2,695	2,600	(95)		(95)	103.7%	
	Administration :- Indirect Payments	**4,685**	**23,320**	**18,635**	**0**	**18,635**	**20.1%**	**0**
	Net Payments	**(4,685)**	**(23,320)**	**(18,635)**				
102	Staff Costs							
4000	Wages & Salaries	22,011	124,000	101,989		101,989	17.8%	
	Staff Costs :- Indirect Payments	**22,011**	**124,000**	**101,989**	**0**	**101,989**	**17.8%**	**0**
	Net Payments	**(22,011)**	**(124,000)**	**(101,989)**				
103	Establishment Costs							
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**
	Net Payments	**0**	**(3,000)**	**(3,000)**				
104	Training							
4030	Training/Travel Clls	0	2,000	2,000		2,000	0.0%	
4035	Deputy Mayor Travel	0	100	100		100	0.0%	
	Training :- Indirect Payments	**0**	**2,100**	**2,100**	**0**	**2,100**	**0.0%**	**0**
	Net Payments	**0**	**(2,100)**	**(2,100)**				

Continued over page

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
105	Mayoral Expenses							
4055	Mayors Allowance	700	4,500	3,800		3,800	15.6%	
	Mayoral Expenses :- Indirect Payments	**700**	**4,500**	**3,800**	**0**	**3,800**	**15.6%**	**0**
	Net Payments	**(700)**	**(4,500)**	**(3,800)**				
110	Grants/Donations							
4070	Grants	6,546	35,000	28,454		28,454	18.7%	
	Grants/Donations :- Indirect Payments	**6,546**	**35,000**	**28,454**	**0**	**28,454**	**18.7%**	**0**
	Net Payments	**(6,546)**	**(35,000)**	**(28,454)**				
120	Events/Projects							
4015	Contingency	0	10,000	10,000		10,000	0.0%	
4059	Town Ranger Services	1,000	18,000	17,000		17,000	5.6%	
4061	Christmas Switch On	0	4,000	4,000		4,000	0.0%	
4062	Christmas Lights Contract	15,849	38,000	22,151		22,151	41.7%	
4064	Castle Lights Maintenance	0	1,000	1,000		1,000	0.0%	
4072	Town development	800	50,000	49,200		49,200	1.6%	800
4079	Public Toilets	0	1,000	1,000		1,000	0.0%	
4080	Coach Friendly	0	2,000	2,000		2,000	0.0%	
4082	Gouthwaite	0	104	104		104	0.0%	
4083	Boundary Signs	0	5,600	5,600		5,600	0.0%	
4086	Community Defibs	0	1,000	1,000		1,000	0.0%	
4089	VAS	0	200	200		200	0.0%	
4090	Elections	0	5,000	5,000		5,000	0.0%	
4091	Promotion	200	1,000	800		800	20.0%	
4092	Commemorations	0	3,500	3,500		3,500	0.0%	
4101	Road Closure Mgmt	40	3,500	3,460		3,460	1.1%	
4105	Town Twinning	0	5,600	5,600		5,600	0.0%	
4106	Trees	0	1,500	1,500		1,500	0.0%	
4108	Tourist Guide	10	2,500	2,490		2,490	0.4%	10
4109	Green Energy Project	0	1,500	1,500		1,500	0.0%	
4110	Election Costs	0	5,000	5,000		5,000	0.0%	
	Events/Projects :- Indirect Payments	**17,899**	**160,004**	**142,105**	**0**	**142,105**	**11.2%**	**810**
	Net Payments	**(17,899)**	**(160,004)**	**(142,105)**				
6000	plus Transfer from EMR	810	0	(810)				
	Movement to/(from) Gen Reserve	**(17,089)**	**(160,004)**	**(142,915)**				

Continued over page

Detailed Receipts & Payments by Budget Heading 29/05/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
999	VAT Data							
115	VAT refund from HMRC	4,721	0	(4,721)			0.0%	
	VAT Data :- Receipts	**4,721**	**0**	**(4,721)**				**0**
515	VAT on spend - input automatic	3,714	0	(3,714)		(3,714)	0.0%	
	VAT Data :- Indirect Payments	**3,714**	**0**	**(3,714)**	**0**	**(3,714)**		**0**
	Net Receipts over Payments	**1,006**	**0**	**(1,006)**				
	Grand Totals:- Receipts	**145,709**	**288,291**	**142,582**			**50.5%**	
	Payments	**55,556**	**351,924**	**296,368**	**0**	**296,368**	**15.8%**	
	Net Receipts over Payments	**90,152**	**(63,633)**	**(153,785)**				
	plus Transfer from EMR	**810**	0	(810)				
	Movement to/(from) Gen Reserve	**90,963**	**(63,633)**	**(154,596)**				

Bank Reconciliation Statement as at 30/06/2026
for Cashbook 1 - Current Bank A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Current 78894441	30/06/2026		5,000.00
			5,000.00

Unpresented Payments (Minus)	Amount	
	0.00	
		0.00
		5,000.00

Unpresented Receipts (Plus)		
	0.00	
		0.00
		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 ....

Knaresborough Town Council Current Year

Bank Reconciliation Statement as at 30/06/2026
for Cashbook 2 - Reserve A/c

Bank Statement Account Name (s)	Statement Date	Page No	Balances
Business Reserve 10748748	30/06/2026		349,704.84
			349,704.84
Unpresented Payments (Minus)		**Amount**	
		0.00	
			0.00
			349,704.84
Unpresented Receipts (Plus)			
		0.00	
			0.00
			349,704.84
		Balance per Cash Book is :-	**349,704.84**
		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 Light Maintenance	1,294.00	706.00	2,000.00
321	EMR - NDP	5,072.00	4,000.00	9,072.00
322	EMR - Stage Improvement	-54.40	2,054.40	2,000.00
323	EMR Christmas Lights	34,133.66	-4,133.66	30,000.00
324	EMR Regalia	0.00	1,000.00	1,000.00
325	EMR Allotments	2,215.00	5,000.00	7,215.00
327	EMR - Stage Upgrade	54.40	-54.40	0.00
329	King George V Field	4,635.00		4,635.00
330	EMR - KBoro House	3,000.00	3,000.00	6,000.00
331	EMR - Elections	10,000.00	5,000.00	15,000.00
336	EMR - CIL	1,568.19		1,568.19
337	EMR - Tree Maintenance	190.00	1,310.00	1,500.00
340	EMR - Castle 2030	500.00	500.00	1,000.00
341	EMR Events	124.80	-124.80	0.00
342	EMR - SPF Solar	4,058.00		4,058.00
343	EMR - Town Development	20,602.00	48,700.00	69,302.00
344	EMR - Tour Guides	26.42	463.23	489.65
		87,419.07	**67,420.77**	**154,839.84**

Knaresborough Town Council Current Year

Summary Receipts & Payments by Budget Heading 30/06/2026

Cost Centre Report

			Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
100	Income	Receipts	141,309	288,291	146,982			49.0%
		less Transfers to EMR	0	0	0			
		Movement to/(from) Gen Reserve	141,309	288,291	146,982			
101	Administration	Payments	6,135	23,320	17,185		17,185	26.3%
102	Staff Costs	Payments	33,591	124,000	90,409		90,409	27.1%
103	Establishment Costs	Payments	0	3,000	3,000		3,000	0.0%
104	Training	Payments	112	2,100	1,988		1,988	5.3%
105	Mayoral Expenses	Payments	1,826	4,500	2,674		2,674	40.6%
		plus Transfer from EMR	0	0	0			
		Movement to/(from) Gen Reserve	(1,826)	(4,500)	(2,674)			
110	Grants/Donations	Payments	7,446	35,000	27,554		27,554	21.3%
		plus Transfer from EMR	0	0	0			
		Movement to/(from) Gen Reserve	(7,446)	(35,000)	(27,554)			
120	Events/Projects	Payments	24,642	160,004	135,362		135,362	15.4%
		plus Transfer from EMR	810	0	(810)			
		Movement to/(from) Gen Reserve	(23,832)	(160,004)	(136,172)			
999	VAT Data	Receipts	4,721	0	(4,721)			0.0%
		Payments	3,816	0	(3,816)		(3,816)	0.0%
		Movement to/(from) Gen Reserve	905					

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Receipts	**146,030**	**288,291**	**142,261**			**50.7%**
Payments	**77,568**	**351,924**	**274,356**	**0**	**274,356**	**22.0%**
Net Receipts over Payments	**68,462**	**(63,633)**	**(132,095)**			
plus Transfer from EMR	**810**	0	(810)			
less Transfers to EMR	**0**	0	0			
Movement to/(from) Gen Reserve	**69,272**	**(63,633)**	**(132,905)**			

Detailed Receipts & Payments by Budget Heading 30/06/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Income							
1000	Allotments Income	0	6,940	6,940			0.0%	
1030	KVG Field Income	50	0	(50)			0.0%	
1065	Misc	350	0	(350)			0.0%	
1076	Precept	140,176	280,351	140,176			50.0%	
1090	Bank Interest	734	1,000	266			73.4%	
	Income :- Receipts	**141,309**	**288,291**	**146,982**			**49.0%**	**0**
	Net Receipts	**141,309**	**288,291**	**146,982**				
101	Administration							
4005	Bank Charges	23	120	97		97	19.3%	
4021	Stationery	123	600	477		477	20.5%	
4022	Office Equipment	150	2,000	1,850		1,850	7.5%	
4025	Insurance	386	3,500	3,114		3,114	11.0%	
4026	IT Expenses	2,283	10,000	7,717		7,717	22.8%	
4045	Audit	475	2,000	1,525		1,525	23.8%	
4050	Legal	0	2,500	2,500		2,500	0.0%	
4075	Subscriptions	2,695	2,600	(95)		(95)	103.7%	
	Administration :- Indirect Payments	**6,135**	**23,320**	**17,185**	**0**	**17,185**	**26.3%**	**0**
	Net Payments	**(6,135)**	**(23,320)**	**(17,185)**				
102	Staff Costs							
4000	Wages & Salaries	33,591	124,000	90,409		90,409	27.1%	
	Staff Costs :- Indirect Payments	**33,591**	**124,000**	**90,409**	**0**	**90,409**	**27.1%**	**0**
	Net Payments	**(33,591)**	**(124,000)**	**(90,409)**				
103	Establishment Costs							
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**
	Net Payments	**0**	**(3,000)**	**(3,000)**				
104	Training							
4030	Training/Travel Clls	112	2,000	1,888		1,888	5.6%	
4035	Deputy Mayor Travel	0	100	100		100	0.0%	
	Training :- Indirect Payments	**112**	**2,100**	**1,988**	**0**	**1,988**	**5.3%**	**0**
	Net Payments	**(112)**	**(2,100)**	**(1,988)**				

Continued over page

Detailed Receipts & Payments by Budget Heading 30/06/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
105	Mayoral Expenses							
4055	Mayors Allowance	1,826	4,500	2,674		2,674	40.6%	
	Mayoral Expenses :- Indirect Payments	**1,826**	**4,500**	**2,674**	**0**	**2,674**	**40.6%**	**0**
	Net Payments	**(1,826)**	**(4,500)**	**(2,674)**				
110	Grants/Donations							
4070	Grants	7,446	35,000	27,554		27,554	21.3%	
	Grants/Donations :- Indirect Payments	**7,446**	**35,000**	**27,554**	**0**	**27,554**	**21.3%**	**0**
	Net Payments	**(7,446)**	**(35,000)**	**(27,554)**				
120	Events/Projects							
4015	Contingency	0	10,000	10,000		10,000	0.0%	
4059	Town Ranger Services	1,812	18,000	16,188		16,188	10.1%	
4061	Christmas Switch On	0	4,000	4,000		4,000	0.0%	
4062	Christmas Lights Contract	15,849	38,000	22,151		22,151	41.7%	
4064	Castle Lights Maintenance	0	1,000	1,000		1,000	0.0%	
4072	Town development	800	50,000	49,200		49,200	1.6%	800
4079	Public Toilets	0	1,000	1,000		1,000	0.0%	
4080	Coach Friendly	0	2,000	2,000		2,000	0.0%	
4082	Gouthwaite	104	104	0		0	100.0%	
4083	Boundary Signs	0	5,600	5,600		5,600	0.0%	
4086	Community Defibs	0	1,000	1,000		1,000	0.0%	
4089	VAS	0	200	200		200	0.0%	
4090	Elections	0	5,000	5,000		5,000	0.0%	
4091	Promotion	200	1,000	800		800	20.0%	
4092	Commemorations	0	3,500	3,500		3,500	0.0%	
4101	Road Closure Mgmt	60	3,500	3,440		3,440	1.7%	
4105	Town Twinning	3,100	5,600	2,500		2,500	55.4%	
4106	Trees	0	1,500	1,500		1,500	0.0%	
4108	Tourist Guide	207	2,500	2,293		2,293	8.3%	10
4109	Green Energy Project	0	1,500	1,500		1,500	0.0%	
4110	Election Costs	0	5,000	5,000		5,000	0.0%	
4999	Transfers To/From Reserves	2,510	0	(2,510)		(2,510)	0.0%	
	Events/Projects :- Indirect Payments	**24,642**	**160,004**	**135,362**	**0**	**135,362**	**15.4%**	**810**
	Net Payments	**(24,642)**	**(160,004)**	**(135,362)**				
6000	plus Transfer from EMR	810	0	(810)				
	Movement to/(from) Gen Reserve	**(23,832)**	**(160,004)**	**(136,172)**				

Continued over page

Detailed Receipts & Payments by Budget Heading 30/06/2026

Cost Centre Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
999	VAT Data							
115	VAT refund from HMRC	4,721	0	(4,721)			0.0%	
	VAT Data :- Receipts	**4,721**	**0**	**(4,721)**				**0**
515	VAT on spend - input automatic	3,816	0	(3,816)		(3,816)	0.0%	
	VAT Data :- Indirect Payments	**3,816**	**0**	**(3,816)**	**0**	**(3,816)**		**0**
	Net Receipts over Payments	**905**	**0**	**(905)**				
	Grand Totals:- Receipts	**146,030**	**288,291**	**142,261**			**50.7%**	
	Payments	**77,568**	**351,924**	**274,356**	**0**	**274,356**	**22.0%**	
	Net Receipts over Payments	**68,462**	**(63,633)**	**(132,095)**				
	plus Transfer from EMR	**810**	0	(810)				
	Movement to/(from) Gen Reserve	**69,272**	**(63,633)**	**(132,905)**				

6.4

Knaresborough Town Council Current Year

Annual Budget - By Centre

Note: To 30 June 2026

		Last Year		Current Year				Next Year		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
100	**Income**									
1000	Allotments Income	6,800	6,800	6,940	0	0	0	0	0	0
1030	KVG Field Income	0	0	0	50	0	0	0	0	0
1065	Misc	0	1,193	0	350	0	0	0	0	0
1075	CIL	0	916	0	0	0	0	0	0	0
1076	Precept	237,867	237,867	280,351	140,176	0	0	0	0	0
1090	Bank Interest	1,000	3,064	1,000	734	0	0	0	0	0
	Total Income	245,667	249,840	288,291	141,309	0	0	0	0	0
	Movement to/(from) Gen Reserve	245,667	249,840	288,291	141,309	0		0		
101	**Administration**									
4005	Bank Charges	100	107	120	23	0	0	0	0	0
4021	Stationery	700	664	600	123	0	0	0	0	0
4022	Office Equipment	0	0	2,000	150	0	0	0	0	0
4025	Insurance	3,500	1,905	3,500	386	0	0	0	0	0
4026	IT Expenses	6,000	5,039	10,000	2,283	0	0	0	0	0
4045	Audit	1,800	1,555	2,000	475	0	0	0	0	0
4050	Legal	600	0	2,500	0	0	0	0	0	0
4075	Subscriptions	2,400	2,398	2,600	2,695	0	0	0	0	0
	Overhead Expenditure	15,100	11,668	23,320	6,135	0	0	0	0	0
	Movement to/(from) Gen Reserve	(15,100)	(11,668)	(23,320)	(6,135)	0		0		
102	**Staff Costs**									

Continued on next page

Knaresborough Town Council Current Year

Annual Budget - By Centre

Note: To 30 June 2026

		Last Year		Current Year				Next Year		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4000	Wages & Salaries	90,000	61,248	124,000	33,591	0	0	0	0	0
4001	Tax & NI	0	21,801	0	0	0	0	0	0	0
4002	Pension	0	18,751	0	0	0	0	0	0	0
	Overhead Expenditure	90,000	101,800	124,000	33,591	0	0	0	0	0
	Movement to/(from) Gen Reserve	(90,000)	(101,800)	(124,000)	(33,591)	0		0		
103	**Establishment Costs**									
4020	Office Rent	3,000	2,725	3,000	0	0	0	0	0	0
	Overhead Expenditure	3,000	2,725	3,000	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(3,000)	(2,725)	(3,000)	0	0		0		
104	**Training**									
4030	Training/Travel Clls	800	344	2,000	112	0	0	0	0	0
4035	Deputy Mayor Travel	100	0	100	0	0	0	0	0	0
	Overhead Expenditure	900	344	2,100	112	0	0	0	0	0
	Movement to/(from) Gen Reserve	(900)	(344)	(2,100)	(112)	0		0		
105	**Mayoral Expenses**									
4054	Regalia	0	1,975	0	0	0	0	0	0	0
4055	Mayors Allowance	3,900	4,761	4,500	1,826	0	0	0	0	0
	Overhead Expenditure	3,900	6,735	4,500	1,826	0	0	0	0	0
6000	plus Transfer from EMR	0	2,000	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(3,900)	(4,735)	(4,500)	(1,826)	0		0		

Continued on next page

Knaresborough Town Council Current Year

Annual Budget - By Centre

Note: To 30 June 2026

		Last Year		Current Year				Next Year		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
110	**Grants/Donations**									
4070	Grants	30,000	28,749	35,000	7,446	0	0	0	0	0
	Overhead Expenditure	30,000	28,749	35,000	7,446	0	0	0	0	0
	Movement to/(from) Gen Reserve	(30,000)	(28,749)	(35,000)	(7,446)	0		0		
120	**Events/Projects**									
4015	Contingency	18,872	4,938	10,000	0	0	0	0	0	0
4059	Town Ranger Services	0	0	18,000	1,812	0	0	0	0	0
4061	Christmas Switch On	2,000	2,873	4,000	0	0	0	0	0	0
4062	Christmas Lights Contract	38,000	37,297	38,000	15,849	0	0	0	0	0
4064	Castle Lights Maintenance	1,000	330	1,000	0	0	0	0	0	0
4072	Town development	65,000	7,554	50,000	800	0	0	0	0	0
4079	Public Toilets	0	0	1,000	0	0	0	0	0	0
4080	Coach Friendly	0	0	2,000	0	0	0	0	0	0
4081	Events Signage	2,000	60	0	0	0	0	0	0	0
4082	Gouthwaite	0	0	104	104	0	0	0	0	0
4083	Boundary Signs	0	0	5,600	0	0	0	0	0	0
4086	Community Defibs	0	0	1,000	0	0	0	0	0	0
4089	VAS	100	0	200	0	0	0	0	0	0
4090	Elections	0	0	5,000	0	0	0	0	0	0
4091	Promotion	2,000	138	1,000	200	0	0	0	0	0
4092	Commemorations	3,000	4,195	3,500	0	0	0	0	0	0
4093	255th Enclosures	1,000	611	0	0	0	0	0	0	0
4094	Contingency Maintenance	0	136	0	0	0	0	0	0	0

Continued on next page

Knaresborough Town Council Current Year

Annual Budget - By Centre

Note: To 30 June 2026

		Last Year		Current Year				Next Year		
		Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
4099	Misc Expenses	0	100	0	0	0	0	0	0	0
4101	Road Closure Mgmt	5,000	180	3,500	60	0	0	0	0	0
4104	Community Stage	0	9,654	0	0	0	0	0	0	0
4105	Town Twinning	4,000	2,000	5,600	3,100	0	0	0	0	0
4106	Trees	500	1,460	1,500	0	0	0	0	0	0
4108	Tourist Guide	1,000	2,066	2,500	207	0	0	0	0	0
4109	Green Energy Project	1,500	7,126	1,500	0	0	0	0	0	0
4110	Election Costs	5,000	0	5,000	0	0	0	0	0	0
4999	Transfers To/From Reserves	0	5,654	0	2,510	0	0	0	0	0
	Overhead Expenditure	149,972	86,374	160,004	24,642	0	0	0	0	0
6000	plus Transfer from EMR	0	26,453	0	810	0	0	0	0	0
	Movement to/(from) Gen Reserve	(149,972)	(59,921)	(160,004)	(23,832)	0		0		
999	**VAT Data**									
115	VAT refund from HMRC	0	8,561	0	4,721	0	0	0	0	0
	Total Income	0	8,561	0	4,721	0	0	0	0	0
515	VAT on spend - input automatic	0	9,603	0	3,816	0	0	0	0	0
	Overhead Expenditure	0	9,603	0	3,816	0	0	0	0	0
	Movement to/(from) Gen Reserve	0	(1,043)	0	905	0		0		

Continued on next page

Knaresborough Town Council Current Year

Annual Budget - By Centre

Note: To 30 June 2026

	Last Year		Current Year				Next Year		
	Budget	Actual	Total	Actual YTD	Projected	Committed	Agreed	EMR	Carried Forward
Total Budget Income	245,667	258,401	288,291	146,030	0	0	0	0	0
Expenditure	292,872	247,997	351,924	77,568	0	0	0	0	0
Net Income over Expenditure	-47,205	10,404	-63,633	68,462	0	0	0	0	0
plus Transfer from EMR	0	28,453	0	810	0	0	0	0	0
Movement to/(from) Gen Reserve	(47,205)	38,857	(63,633)	69,272	0		0		

6.5

MTD Enabled - Do Not Manually Submit to HMRC

Source	Cashbook	Ref No	Date	Code	Gross	Net	VAT
Cashbook	1		10/04/2026		4,720.55	4,720.55	0.00
Cashbook	1		29/04/2026		350.00	350.00	0.00
Cashbook	1		30/04/2026		140,175.50	140,175.50	0.00
Cashbook	2		30/04/2026		195.45	195.45	0.00
Cashbook	2		29/05/2026		267.01	267.01	0.00
		OUTPUT	**Total Rate:**	**Z**	**145,708.51**	**145,708.51**	**0.00**
Cashbook	1		14/04/2026		1,086.06	905.05	181.01
Cashbook	1		15/04/2026		1,003.63	836.36	167.27
Cashbook	1		06/05/2026		282.43	235.36	47.07
Cashbook	1		19/05/2026		19,854.04	16,545.03	3,309.01
Cashbook	1		28/05/2026		60.00	50.00	10.00
Cashbook	1		09/06/2026		539.66	449.72	89.94
Cashbook	1		23/06/2026		67.24	56.03	11.21
		INPUT	**Total Rate:**	**S**	**22,893.06**	**19,077.55**	**3,815.51**
Cashbook	1		14/04/2026		820.00	820.00	0.00
Cashbook	1		15/04/2026		620.00	620.00	0.00
Cashbook	1		30/04/2026		5.95	5.95	0.00
Cashbook	1		06/05/2026		188.59	188.59	0.00
Cashbook	1		19/05/2026		218.00	218.00	0.00
Cashbook	1		29/05/2026		9.45	9.45	0.00
		INPUT	**Total Rate:**	**Z**	**1,861.99**	**1,861.99**	**0.00**

VAT Return Summary:	**Total Outputs**	**145,708.51**	**145,708.51**	**0.00**
	Total Inputs	**24,755.05**	**20,939.54**	**3,815.51**

VAT due in the period on sales and other outputs	Box 1	0.00
VAT due in the period on acquisitions of goods made in Northern Ireland from EU Member States	2	0.00
Total VAT due	3	**0.00**
VAT reclaimed in the period on purchases and other inputs (including acquisitions in Northern Ireland from EU member states)	4	3,815.51
Net VAT to reclaim from HMRC	5	**3,815.51**
Total value of sales and all other outputs excluding any VAT	6	**145,708.00**
Total value of purchases and all other inputs excluding any VAT	7	**20,939.00**
Total value of dispatches of goods and related costs (excluding VAT) from Northern Ireland to EU Member States	8	0.00
Total value of acquisitions of goods and related costs (excluding VAT) made in Northern Ireland from EU Member States	9	0.00
VAT on acquisitions of goods and related costs made in Northern Ireland from EU Member States		**0.00**

6.6.

Internal Audit Yorkshire
For Town & Parish Councils
www.internalaudityorkshire.co.uk

Knaresborough Town Council

Internal Audit Report [Year-End]

Financial Year Ending 31st March 2026

Date of Interim Visit: 15th January 2026	Date of Year-End Visit: 03rd June 2026
Date Report Issued: 06th June 2026	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.

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 interim visit and the year-end visit will enable us to reach judgements on the internal control objectives in the Annual Internal Audit Report which forms part of the Councils Annual Governance and Accountability Return [AGAR]. 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 January 2026.

- Accounting Records
- Payment Controls [Standing Orders, Financial Regulations, Expenditure Testing & VAT]
- Petty Cash
- Payroll Controls and Members Allowances
- Bank Reconciliations

1.2 The remaining areas were reviewed during the year-end audit conducted on site:

- Risk Management
- Budgetary Controls and Financial Health
- Income Controls including the precept
- Asset and Investment Registers
- Year-End Bank Reconciliation
- Accounting Statements Year Ending 31st March 2026
- Publication Requirements in Accordance with the Relevant Legislation
- Exercise of Public Rights (Previous Year 2024/2025)
- Annual Governance & Accountability Return [AGAR] Publication Requirements (Previous Year 2024/2025)
- Data Compliance – New Assertion
- Trust Funds

1.3 We would like to thank the Town Clerk and Responsible Financial Officer Angela Pulman and the Deputy Clerk for all their help and assistance during the audit. The remaining areas of internal controls will be tested during the year-end audit.

Risk Management

Internal Control Objective: This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Aim: To obtain assurance that risk management arrangements are adequate to manage all identified risks.

Internal Audit Testing	Compliance	Comments / Recommendations
Annual risk assessment carried out? Does this include all financial and non-financial risks? Does this include business continuity arrangements in the absence of key personnel?	Yes	The council's annual risk assessment was considered and adopted at the Council Meeting held on the 12th May. This demonstrates that the council continues to review its risks each year. However, the audit recommendation from the previous year to include a risk matrix to support a clearer assessment of probability and impact, has not been implemented. Without a risk matrix, it is difficult to understand how certain risks have been evaluated or why particular ratings have been assigned. For example, the risks relating to the council's website include "out of date content" and "hacked by a third party," which are rated as medium and high. The controls listed ("Clerk, Community Officer & Members ensure content is updated regularly" and "maintained by reputable web service provider") do not clearly demonstrate how the high-rated hacking risk is being managed, particularly given the council's recent issues with its website and email provider. The absence of a structured method for assessing risks reduces transparency and makes it difficult to demonstrate how risks have been evaluated. **Service Transfer: Market Management** The council is in ongoing discussions regarding the potential transfer of market management responsibilities from North Yorkshire Council. This represents a significant operational change, however the associated risks such as staffing, financial implications, service continuity, and reputational exposure are not included within the risk register. The council should ensure that these risks are captured within the corporate risk register, with clear sign-posting to a detailed market management specific risk assessment. This will support informed decision-making, help identify appropriate controls, and ensure the transition is managed effectively. **RECOMMENDATION 1:** **That the council includes the risks associated with the potential transfer of market management within the corporate risk register, supported by time-limited actions, and that a dedicated risk assessment is prepared to identify, monitor, and manage the risks specific to the service transfer.**

GDPR and back-up data? Is there a business continuity plan?	Yes	**Business Continuity Plan** The council has an approved Business Continuity Plan, that was adopted on 29th April 2024. This provides a framework for managing disruption; however, the plan should be reviewed regularly to ensure it remains up to date and reflects any changes in the council's operations or risk environment. The council's risk assessment does not currently reference the Business Continuity Plan. Including it would provide clearer assurance that continuity arrangements are considered within the council's wider risk management processes. **Back-Up Data Arrangements** The council has a local IT company who is responsible for the back-up of data arrangements of the councils IT systems. While this arrangement provides some resilience, the council must ensure that back-ups are carried out on a regular basis. There is currently no documented evidence that back-ups are routinely tested by the IT company. **Email System Weaknesses and Service Disruption** The council's email service is hosted by a third-party provider who also manages the council's .gov.uk domain and website. A recent incident resulted in the email system being unavailable for one week. During recovery, the provider migrated emails to a separate third-party server, and some emails, reported by the Clerk, were not restored, resulting in potential data loss. The council's risk assessment does not include risks relating to email disruption or loss, despite email being a critical communication channel and a key source of official records under GDPR. The Clerk has explained that the councils email system and migration by the provider, resulted in further issues and missing emails. The council's current IMAP email system is outdated and introduces several risks. IMAP only provides basic email functions and does not offer calendars, contacts, shared mailboxes, or collaboration tools. Presently, it does not provide modern security features for the councils emails, such as multi-factor authentication, audit logs or retention policies. This increases the risk of data loss, making GDPR compliance more difficult, and can result in unreliable syncing across devices. These issues contributed to the recent email disruption and the loss of some emails. The council should consider transferring emails to a Microsoft 365 Plan which would provide a more secure, modern, and centrally managed platform that supports current public-sector standards. Moving to Microsoft 365 Exchange would significantly reduce risk, improve resilience, and support modern, collaborative working.

		RECOMMENDATION 2: **a) That the council's risk assessment includes risks relating to email disruption and data back-ups, including GDPR considerations.** **b) That the Business Continuity Plan is referenced within the risk assessment and reviewed regularly to ensure it remains up to date.** **c) That the council considers migrating all council email accounts to Microsoft 365, managed by a preferred IT provider, ensuring a secure transfer and preventing any further loss of data.**
Have the assets been inspected for risk and H&S purposes and do inspection records exist? Is there appropriate monitoring in place? (Play areas, sports pitches, open spaces etc).	Yes	The council oversees the management of the allotments, which are operated on its behalf by an Allotments Society. A site-specific risk assessment is in place; however, there is no evidence that a recent review has been carried out. The council should ensure that this assessment is reviewed at least annually, or sooner if circumstances change, to meet expected health and safety requirements.
Is the level of Insurance cover appropriate and adequate?	Yes	The councils insurance was renewed based on a rolling agreement with the provider. The main insurable risks of public liability, employers liability, legal expenses, fidelity guarantee (Employee dishonesty) and personal accident continue to be in place and an insured list of assets. The council does not have a long term agreement with the insurance provider and therefore the council would need to ensure that a competitive tendering exercise is carried out prior to the renewal date.
Has the Council carried out a review of the effectiveness of internal controls?	See findings	Regulation 6 of the Accounts and Audit Regulations 2015 requires the council to conduct each financial year a review of the effectiveness of the system of internal control. The review assists the council to respond to the Annual Governance Statement, Assertion two which states '*We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness*' A review of the effectiveness of internal controls was carried out by two councillors and the outcome was reported to the Finance Committee at the meeting held in April 2026. In discussion with the Clerk it was highlighted that the outcome of the review needs to be formally considered during the financial year as it would support the council to introduce additional controls or take any appropriate action.

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?	Yes	A draft budget was prepared by the RFO and considered by Full Council at its meeting held on 17th November 2025. During this meeting, members discussed the inclusion of two new posts, Town Manager and administrative support within the budget for the forthcoming financial year. The council subsequently agreed a precept of £280,351, and this decision was recorded in the minutes. The budget document was reviewed and it included a three-year comparison, and the year-end projections at 31st March 2026 to correspond to the detailed income and expenditure lines. The document also provided an overview of the council's balances and financial position, clearly demonstrating how the proposed precept requirement had been calculated which was a weakness identified in our last years report and has been implemented in this financial year. It is noted that the council included additional expenditure relating to the potential market service transfer within the new-year budget. However, neither the budget papers or the minutes provide a narrative explaining how this figure was determined. The Clerk reported that the £50,000 had been included within the Town Development budget line to support initial market-related costs, and that an earmarked reserve of £70,102 had been set aside for the same purpose, however this supports a wider Town Development initiative. The Clerk also explained that a new cost centre will be created for Market Service Provision, and that the Town Manager has been appointed and is in post. To support effective financial planning, it is recommended that the council considers developing a strategic plan with clear aims, objectives, associated budget allocations, and defined timeframes for delivery. This will help ensure that resources are directed towards agreed priorities and that service delivery is planned over the medium term. It is further recommended that the council develops a three-year financial forecast within its budget process, as this will help identify future funding requirements and support the setting of a stable, predictable, and justifiable precept.

Our budget and precept findings are detailed below which were found to correspond with the budget document.

Opening Cashbook Balance 01 April 2025 (box 7 carry forward)	**£271,203**	**A**
Actual Precept Received 2025/2026	£237,867	B
Projected Income 2025/26 (not inc the precept)	£11,716	C
Projected Expenditure 2025-26 (inc earmarked reserves)	£224,439	D
Total	**£296,347**	A + B + C - D
Earmarked Reserves	£76,388	E
General Reserves 2025/2026	£219,959	F
Budget Carried Over to 2026/2027	**£296,347**	G
Projected Year End Balances 31st March 2026	**£296,347**	E + F + G
Projected Opening Balance 01st April 2026	£296,347	A
Agreed Income Budget 26/27 (less precept)	£7,940	B
Agreed Expenditure Budget 26/27	£351,924	C
Earmarked Reserves 2026/2027	£143,943	D
General Reserves 2026/2027	£79,856	E
Estimated Market Surplus or deficit	£8,915	F
Projected Closing Balance - To be raised via Precept 2026/2027	**-£280,351**	A+B-C-D-E-F= Precept

RECOMMENDATION 3:

a) **That the council considers developing a medium term strategic plan with clear priorities, objectives, and budget allocations.**

b) **That the budget documents include a three year financial forecast in its budget process to support stable and planned precept setting.**

c) **That the new budget allocations relating to the market service transfer and Town Development, are supported by a clear explanation in the budget papers and minutes.**

Are the level of reserves within Proper Practice? I.e. between 3 and 12 months running costs. Does the council have any specific earmarked reserves and have these been reviewed? Does the council have a Reserves Policy?	Yes	The proper practices, as set out in the JPAG Governance & Accountability Practitioners' Guide, recommends that councils maintain general reserves equivalent to between three and twelve months of net revenue expenditure. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve. The council has adopted a Reserves Policy (October 2024). However, review of the policy identified that it refers to earmarked reserves that may no longer reflect the council's current financial position or planned activity. It is recommended that the policy is updated to ensure it remains accurate and up to date. The council has also received Community Infrastructure Levy (CIL) income. CIL must be held and reported separately, and should therefore be clearly identified within a dedicated earmarked reserve. A review of the council's reserves found that the general reserves for 2025/2026 were significantly higher than the recommended level. It is noted, that reserves were reviewed as part of the 2026/2027 budget-setting process, and the projected level of general reserves for the new financial year is now within the recommended level. **RECOMMENDATION 4:** **That the council updates the Reserves Policy and that CIL income is allocated to an Earmarked Reserve.**
Is the budget against spend comparisons provided regularly to the Council? I.e. quarterly basis? Any unexpected variances?	Yes	A review of the minutes and reports identified that regular budget reports are presented to the Finance and General Purposes Committee. The budget variances were considered as part of the overall budget planning considered by Full Council.

Income Controls Including The Precept

Internal Control Objective: Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for

Aim: Obtain assurance that income controls are in place and operating effectively.

Internal Audit Testing	Compliance	Comments / Recommendations
Does the precept approved agree to the Council Tax authority's notification and has this been received and banked?	Yes	The precept notification form requesting the precept amount of £237,867 was provided during the audit. The precept was received in two equal instalments: • £118,933.50 – 30.04.2026 (NatWest Current Account) • £118,933.50 – 29.04.2026 (NatWest Current Account)
Does the council receive any other income in addition to the precept? Is the income properly recorded and banked? Are any bad debts written off and reported to the council?	Yes	The councils other income streams (excluding the precept) include the following (balances as at financial year-end): • £6,800 Income • £1,193 – Miscellaneous • £916.00 – CIL • £2,064 – Bank Interest • HMRC VAT refunds <u>Bad Debts</u> The Clerk has confirmed that there are no bad debts.
Has the council correctly invoiced for any sales and is the correct rate of VAT applied? (if applicable)	See findings	The council issues invoices for allotment tenants which are passed on to the Allotments Association. Invoices are issued on a word document and are sequentially numbered.

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 formal register of all material assets owned? Is the asset register up to date? **Ensure that new assets are recorded at historic cost price, net of VAT*	Yes	An effective asset register is essential because it: • Supports physical control of assets • Enables the Council to make informed decisions about capital resources • Provides the basis for reporting fixed assets in AGAR Section 2, Box 9 • Forms a record for insurance and risk-management purposes Following our recommendation in our last years audit report, the council has adopted an Asset Register and Disposal Policy. A copy of the policy was available on the website. The asset register is maintained on an excel spreadsheet and records details for date of purchase, cost, location, and disposal details.
Does the asset register record the purchase and if practicable the replacement value of individual assets for insurance purposes and to assist in forward planning for asset replacement?	Yes	Improvements have been made to the council's asset register following last year's internal audit recommendation. The register now includes replacement values for the majority of assets, for insurance purposes. However, several items do not have a recorded replacement value. **RECOMMENDATION 5:** **That the council records a replacement value for all items on the asset register to ensure adequate insurance cover and effective asset management.**
Have the assets been physically verified to confirm their condition and existence?	No	No formal physical verification of assets has been carried out. While some items can be easily confirmed due to their location within Knaresborough House and the Council Chamber, the council does not currently undertake a documented physical check to confirm the condition and existence of all assets listed on the register. A recorded physical verification process would provide assurance that the asset register is complete, accurate, and up to date. **RECOMMENDATION 6:** **That the council ensures that a physical check of assets is carried out at least annually, ideally alongside a health and safety assessment, to inform future budgets and to support a planned programme of asset repair and replacement.**

<table>
<tr>
<td>Does the asset register include additions and disposals to allow tracking from prior year to the current year? Compare the Asset Register value reported in section 2, box 9 prior year reported figure, adjusted to include new assets / and/or disposals.
*Ensure that the Asset Register value corresponds to box 9 of the Annual Return?</td>
<td>See Findings</td>
<td><u>Asset Values & Reconciliation / Tracking of Changes</u>

The asset register recorded a total value of £963,360 as at 31st March 2025, which corresponds to the figure reported in AGAR Section 2, Box 9.

For the year ending 31st March 2026, the draft AGAR reported a total asset value of £994,509, representing an overall increase of £31,149.

Presently, the council does not maintain a reconciliation of changes between financial years. Without this, it is difficult to verify additions, disposals, or adjustments to the asset register.

During the audit, the Clerk identified several purchases made during the year, including:
• £325 – 10 our guides & polo shirts
• £658 – Butter Lane Lighting (all year round lighting)
• £10,000 – Solar Panels
• £6,491 – EV Charger
• £11,484 – Audio Visual Equipment
• £143 – A Frame Board
• Mayors badges (purchased during the year)

<u>Disposals</u>

The council has disposed of the Mayor's badge from the asset register following Mayor Making. However, there is no formal disposal log to evidence disposals or confirm their removal from the register. It is also noted that several other items are marked for disposal within the register, but these items had not been disposed of as at 31st March 2026.

The asset register does not record unique identification details (e.g, serial numbers for laptops or electrical equipment). Some descriptions are also too general to clearly identify the asset. Examples include:
• Road closure signage recorded at £2,000 with no breakdown or descriptive detail.
• Audio-visual equipment purchased for £11,484 but listed simply as "Audio Equipment with the stage," which is insufficiently specific.

Clearer descriptions and unique identifiers would make it easier to verify assets during future checks. The asset register should be supported by underlying detail that provides a clear breakdown of grouped assets, ensuring each item can be identified and evidenced appropriately.</td>
</tr>
</table>

		RECOMMENDATION 7: **a) That the asset register is supported by a reconciliation of additions, disposals, and adjustments each year to provide a clear audit trail and ensure the accuracy of the figure reported in AGAR Section 2, Box 9.** **b) That the asset register is supported by underlying detail (where required) providing a clear breakdown of grouped assets to ensure each item can be identified and evidenced appropriately.**
Does the register of assets correspond to the insurance schedule to ensure that all assets are insured or self-insured by the council?	See findings	The council maintains an insured list of assets with its insurance provider. It is noted that the Community Centre, although recorded on the asset register, is not insured by the council due to this being covered under a separate policy held by North Yorkshire Council. A review comparing the asset register with the insurance schedule identified that the insured values do not fully correspond to the purchase/replacement costs recorded on the register. This has identified that some assets may not be adequately insured or may be missing from the insurance schedule and creating a risk of under insurance or uninsured assets. **RECOMMENDATION 8:** **That the council provides the insurance company with an up to date copy of the asset register to ensure all assets are adequately insured.**
Does the council have any Fixed Asset Investments? **Ensure that all long-term investments (ie those covered more than 12 month terms) are covered by the Investment Strategy and reported as Assets in the AGAR at section 2, line 9*	Not applicable	The Clerk/RFO has confirmed that the Council holds no fixed asset investments. A review of the asset register supports this confirmation, as no such investments are recorded.
Borrowing & Lending: Does the council have any borrowing and lending in place?	Not applicable	This is not applicable to the Town Council.

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: Please refer to the interim internal audit report for the findings in this control area. The remaining internal audit testing was carried out at the year-end audit to reach a conclusion on the internal audit response.

Internal Audit Testing	Compliance	Comments / Recommendations
Bank Reconciliation to the 31 March?	Yes	A year-end bank reconciliation was completed for 31 March 2026. The balances recorded on the reconciliation were checked against the original bank statements, and the following balances were verified: • £5,000 - Natwest Business Current Account (statement dated 31.03.2026) • £281,242.73 - Natwest Reserve Account (statement dated 31.03.2026) £286,242.73 – Total Bank Balances (This total includes £4,635 relating to the King George V Field) **Total bank balances: £286,242.73** The former Links Charity bank account, which held £4,150 as at 31 March 2025, has now been closed. The funds were distributed to the Scouts in accordance with the agreed arrangements. Evidence reviewed during the audit confirmed both the closure of the account and the payment made to the Scouts, supported by documentation provided by the organisation.

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? Is there an underlying financial trail from records to presented accounts? Do the Bank statements and ledger reconcile at 31 March?	Yes	The internal auditor is required to verify that the detail recorded in the accounting statements reflects the detail in the accounting records maintained for the financial year. This does not require the internal auditor to verify the detail disclosed in the accounting statements. The year-end accounts were prepared by the RFO using the Rialtas accounting software. The AGAR accounting statements were supported by an adequate audit trail from the accounting system and nominal ledger. Adjustments were made to exclude the balance of £4,635 relating to the George V Field, which is held by the Council but does not form part of the Town Council's own funds.
Do the comparative figures agree with last year's statements on the AGAR accounting statement?	Yes	The comparative figures agreed with the prior year's balances reported on the AGAR accounting statements, excluding those balances that related to third party funds.
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	This form is part of the submission requirements for external audit and requires a numerical and narrative explanation of any variances of 15%. This form was found to be completed by the RFO and is subject to review by the external auditor.
Is there a reconciliation between boxes 7 and 8? Where appropriate are debtors and creditors properly recorded? *Details of the year-end adjustments should be provided, showing how the net difference between them is equal to the difference between Boxes 7 and 8.*	Not applicable	**There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end.* For 2025/26, there were no year-end adjustments.

Legislative Publication Requirements

Internal Control Objective 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.

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 five years 2020-21, 2021-22, 2022-23, 2023-24, 2024-2025 on their website and compliance with the Local Government Data Transparency Code (if applicable) and Freedom of Information Publication Scheme.

See link to Transparency Code: https://www.gov.uk/government/publications/local-government-transparency-code-2015/local-government-transparency-code-2015#annex-a-summary-of-all-information-to-be-published

Internal Audit Testing	Compliance	Comments / Recommendations
Publication Requirements in accordance with the Local Government Data Transparency Code (a parish council which has gross annual income or expenditure (whichever is the higher) exceeding £200,000	See findings	This Code is issued by the Secretary of State for Communities and Local Government in exercise of his powers under section 2 of the Local Government, Planning and Land Act 1980 ("the Act") to issue a Code of Recommended Practice (the Code) as to the publication of information by local authorities about the discharge of their functions and other matters which he considers to be related. It is issued following consultation in accordance with section 3(11) of the Act. Audit testing was carried out using the data available on the Town Council website and Data Transparency webpage. **1)** Expenditure Exceeding £500: Quarterly Publication. (no later than one month after the quarter to which the data and information is applicable) **Finding:** This data was published on the website, see link: Payments over 500 Apr to Mar 2025 26.pdf **2)** Government Procurement Card Transactions: Quarterly Publication (no later than one month after the quarter to which the data and information is applicable) **Finding:** This is not applicable to the Town Council. **3)** Procurement Information (invitation to tender for contracts to provide goods and/or services with a value that exceeds £5,000): Quarterly Publication (no later than one

		month after the quarter to which the data and information is applicable) ; Details of any contract[footnote 23], commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000[**Finding - Invitation to Tender:** This information could not be found on the website. If no such contracts or procurement activity occurred during the financial year, it is recommended that the Council publishes a clear statement on the Finance page confirming that no invitations to tender for contracts above £5,000 were issued or considered during the year. **Finding - Contract Agreements Exceeding £5,000:** This information was located on the Council's website, see link: Contracts 2025 26.pdf however the data was not fully published in accordance with the requirements of the transparency code. For each contract exceeding a value of £5,000 the following information must be published: • reference number • title of agreement • local authority department responsible • description of the goods and/or services being provided • supplier name and details • sum to be paid over the length of the contract or the estimated annual spending or budget for the contract[footnote 25] • Value Added Tax that cannot be recovered • start, end and review dates • whether or not the contract was the result of an invitation to quote or a published invitation to tender, and • whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number[footnote 26] **RECOMMENDATION 9:** **That the procurement and contract data for contract/services exceeding £5,000 is published on the website in accordance with the publication requirements set out in the Transparency Code.**

		4) Local Authority Land: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** Some data was found to be published on the website, see link: Transparency Code - Knaresborough Town Council, however it did not include the details of all publication requirements set out in the code. **RECOMMENDATION 10:** **That the data for Local Authority Land be published in accordance with the Publication requirements set out in the code.** • **Unique Property Reference Number** • **Unique asset identity** • **Name of the building/land or both** • **Street number(s)** • **Post town** • **United Kingdom postcode** • **Map reference – either Ordnance Survey or ISO 6709** • **Whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below:** **For freehold assets:** • **Occupied by the local authority.** • **Ground leasehold** • **Leasehold** • **Licence** • **Vacant** **For leasehold assets:** • **Occupied by the local authority.** • **Ground leasehold** • **Sub leasehold** • **Licence** **For other assets:** • **Free text description e.g., Rights of way, access, etc.**

		5) Social Housing asset value: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This is not applicable to the Town Council. **6)** Grants to voluntary, community and social enterprise organisations: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** Grant details were found to be published on the website, however these were not published in accordance with the publication requirements set out in the code, see link: Grants - Knaresborough Town Council. **RECOMMENDATION 11:** **That the council publishes the grant information in accordance with the publication requirements set out in the code. For each identified grant, the following information must be published as a minimum:** • **date the grant was awarded** • **time period for which the grant has been given** • **local authority department which awarded the grant** • **beneficiary** • **beneficiary's registration number**[footnote 36] • **summary of the purpose of the grant, and** • **amount** **7)** Organisation Chart: Annual Publication (no later than one month after the year to which the data and information is applicable). This should exclude staff whose salary does not exceed £50,000. **Finding:** This is not applicable to the Town Council as there is no employee who has a salary exceeding £50,000. **8)** Trade Union Facility Time: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This is not applicable to the Town Council.

		9) Parking Account: Annual Publication (in relation to the parking account data, where the local authority accounts have not been finalised, the authority should publish estimates within one month after the year to which the data is applicable and subsequently publish final figures as soon as the authority's accounts are finalised) **Finding:** This is not applicable to the Town Council. **10)** Parking Spaces: Annual Publication (no later than one month after the year to which the data and information is applicable). **Finding:** This is not applicable to the Town Council. **11)** Senior Salaries: Annual Publication (no later than one month after the year to which the data and information is applicable) **Finding:** This is not applicable to the Town Council. **12)** Constitution: Annual Publication (no later than one month after the year to which the data and information is applicable). Not applicable. It is our interpretation that the definition of a local authority under section 9P refers to a County Council, District Council or a London Borough Council. The definition is referred to within section 9R(1) in relation to Part 1A see link: https://www.legislation.gov.uk/ukpga/2000/22/part/1A . **13)** Pay Multiple: Annual Publication Not applicable. This information is required to be published in accordance with section 38 of the Localism Act 2011. Section 43 provides an interpretation of a relevant authority and this does not include a parish council, see link: https://www.legislation.gov.uk/ukpga/2011/20/section/43/enacted **14)** Fraud: Annual Publication (no later than one month after the year to which the data and information is applicable) This was not applicable to the Town Council as per declaration on the transparency page, see link: Transparency Code | Ilkley Town Council **15)** Waste Contracts: One-off publication **Finding:** This is not applicable to the Town Council as there are no waste contracts.

Publication of the AGAR for the last five years in accordance with the Accounts and Audit Regulations 2015, section 13 (2)?	Yes	**2020-21** – Yes – see link: Notice of conclusion of audit 31 March 2021.pdf (knaresboroughtowncouncil.gov.uk) **2021-22** – Yes – see link: doc01221020230919123144.pdf (knaresboroughtowncouncil.gov.uk) **2022-23** – Yes – see link: Notice of conclusion of audit 31 March 2023.pdf (knaresboroughtowncouncil.gov.uk) **2023/24:** Yes – see link: Notice of Conclusion 2024.pdf **2024/25:** Yes – see link: Notice of Comclusion of Audit.pdf
Freedom of Information Act – Has the Council adopted a Publication Scheme?	Yes	See link: knaresboroughtowncouncil.gov.uk/_UserFiles/Files/KTCpublicationscheme02244320200116133658.pdf

Publication Requirements – Exercise of Public Rights 2024-2025

Internal Control Objective M: In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*

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	The inspection window must include a 30-working day period including the first 10 working days of July following the end of the financial year to which the accounts relate. See link: Notice of Public Rights 2025.pdf

Publication Requirements AGAR (previous year)

Internal Control Objective N: The authority has complied with the publication requirements for 2024/2025 AGAR *(see AGAR Page 1 Guidance Notes).*

Aim: Review evidence for publication (form 3): AGAR to be approved and published by 01 July 2025 at the very latest. External Audit Certificate and Conclusion of Audit of Notice to be posted on the council website by 30 September 2025.

Internal Audit Testing	Compliance	Comments / Recommendations
Before 01 July 2025, 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: Notice of Public Rights 2025.pdf
b) Section 1 the Annual Governance Statement approved and signed page 4	Yes	See link: Notice of Comclusion of Audit.pdf
c) Section 2 the Accounting Statements approved and signed page 5	Yes	See link: Notice of Comclusion of Audit.pdf
Not Later than the 30 September: d) Notice of conclusion of audit	Yes	See link: Notice of Comclusion of Audit.pdf
e) Section 3 – External Auditor Report and Certificate	Yes	See link: Notice of Comclusion of Audit.pdf
f) Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.	N/A	This is not applicable to the Town Council.

Digital & Data Compliance

Internal Control Objective: The authority has complied with laws, regulations & proper practices relating to digital and data compliance

Internal Audit Testing	Compliance	Comments / Recommendations
Ensure that the Local authority has a single generic email in the name of the council as minimum. (.gov/.org)	See findings	Council employees and councillors have council email addresses in the name of the council which is operating on the .gov.uk domain. However, due to recent email issues, some councillors are currently using their personal email accounts for council business. This presents risks relating to data security, GDPR compliance and the retention of official records. The Council should ensure that all councillors use their official council email accounts for all council related correspondence once the email issues are resolved.
Does the council have an accessibility website statement? When was the last test carried out?	Yes	The accessibility statement is published on the website, see link: Accessibility Statement - Knaresborough Town Council The website provider has carried out an accessibility test and confirmed that the site is compliant with the Accessibility Regulations.
Has the council prepared and formally adopted a data protection policy that is reviewed at least once annually? When did the council last complete a data audit?	See findings	**Data Protection Policy** The council should have in place a Data Protection Policy on data handling, storage and sharing. A review of the policies page on the Council's website indicates that this policy does not appear to have been formally adopted or made publicly available. **Data Audit** A data audit is a key component of effective data governance and is necessary to identify what personal data the council holds, the purposes for which it is used, how it is stored, and the lawful basis for processing. Regular data audits help ensure compliance with the UK GDPR and the Data Protection Act 2018. A data audit was carried out by the council and copy provided during the audit.
Does the local authority has up to date IT policy in place?	See Findings	The Governance and Accountability Practitioners Guide requires each authority to maintain an IT Policy that sets out how councillors, the clerk, and other staff must conduct council business in a secure and lawful manner when using IT equipment and software. This requirement applies to both authority-owned and personal devices used for council purposes.

		The Council has an adopted IT and Cybersecurity Policy, which provides guidance on acceptable use, email communication, password security and incident reporting. This offers a reasonable foundation for the secure use of council-owned IT systems. See link: KTC IT and Cybersecurity Policy However, the policy does not fully meet the requirements of the Practitioners Guide. It does not clearly state that authority-owned email accounts must be used for all council business, and it does not address the use of personal email accounts or set out any security requirements for personal devices used for council work. As a result, the policy does not yet provide full assurance that council information will be handled securely and consistently across all devices and communication channels. The Practitioners Guide includes an example IT policy, and NALC also provides a template policy, both of which highlight the level of detail expected. **RECOMMENDATION 12:** **That the Council updates its IT and Cybersecurity Policy to ensure that it reflects the requirements of the Practitioners Guide. The revised policy should clearly state that council email accounts must be used for all official business and should include security requirements for the use of personal devices and personal email accounts when carrying out council work. The Council may wish to refer to the example IT policy in the Practitioners Guide or the NALC template when updating its policy.**

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? **Review details on the charity commission register*	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? Are all the Charity Commission filing requirements up to date?	See comments Yes	The minutes of the Charity meetings are held separately. However the Clerk has confirmed that no meetings were held in the last 12 months. The balances are held within the Town Council Natwest account and are excluded from the AGAR reporting figures. See link: https://register-of-charities.charitycommission.gov.uk/en/charity-search/-/charity-details/518051/accounts-and-annual-returns

Recommendations Action Plan – Internal Audit Year Ending 31st March 2026

No	Recommendation	Page No	Responsibility	Timescale
1	That the council includes the risks associated with the potential transfer of market management within the corporate risk register, supported by time-limited actions, and that a dedicated risk assessment is prepared to identify, monitor, and manage the risks specific to the service transfer.	4		
2	a) That the council's risk assessment includes risks relating to email disruption and data back-ups, including GDPR considerations. b) That the Business Continuity Plan is referenced within the risk assessment and reviewed regularly to ensure it remains up to date. c) That the council considers migrating all council email accounts to Microsoft 365, managed by a preferred IT provider, ensuring a secure transfer and preventing any further loss of data.	6		
3	a) That the council considers developing a medium term strategic plan with clear priorities, objectives, and budget allocations. b) That the budget documents include a three year financial forecast in its budget process to support stable and planned precept setting. c) That the new budget allocations relating to the market service transfer and Town Development, are supported by a clear explanation in the budget papers and minutes.	8		
4	That the council updates the Reserves Policy and that CIL income is allocated to an Earmarked Reserve.	9		
5	That the council records a replacement value for all items on the asset register to ensure adequate insurance cover and effective asset management.	11		

6	That the council ensures that a physical check of assets is carried out at least annually, ideally alongside a health and safety assessment, to inform future budgets and to support a planned programme of asset repair and replacement.	11		
7	a) That the asset register is supported by a reconciliation of additions, disposals, and adjustments each year to provide a clear audit trail and ensure the accuracy of the figure reported in AGAR Section 2, Box 9. b) That the asset register is supported by underlying detail (where required) providing a clear breakdown of grouped assets to ensure each item can be identified and evidenced appropriately.	13		
8	That the council provides the insurance company with an up to date copy of the asset register to ensure all assets are adequately insured.	13		
9	That the procurement and contract data for contract/services exceeding £5,000 is published on the website in accordance with the publication requirements set out in the Transparency Code.	17		
10	That the data for Local Authority Land be published in accordance with the Publication requirements set out in the code. • Unique Property Reference Number • Unique asset identity • Name of the building/land or both • Street number(s) • Post town • United Kingdom postcode • Map reference – either Ordnance Survey or ISO 6709 • Whether the local authority owns the freehold or a lease for the asset and for whichever category applies, the local authority must list all the characteristics that apply from the options given below: For freehold assets: • Occupied by the local authority. • Ground leasehold • Leasehold • Licence • Vacant For leasehold assets: • Occupied by the local authority.	18		

	• Ground leasehold • Sub leasehold • Licence For other assets: • Free text description e.g., Rights of way, access, etc.			
11	That the council publishes the grant information in accordance with the publication requirements set out in the code. For each identified grant, the following information must be published as a minimum: • date the grant was awarded • time period for which the grant has been given • local authority department which awarded the grant • beneficiary • beneficiary's registration number[footnote 36] • summary of the purpose of the grant, and • amount	**19**		
12	That the Council updates its IT and Cybersecurity Policy to ensure that it reflects the requirements of the Practitioners Guide. The revised policy should clearly state that council email accounts must be used for all official business and should include security requirements for the use of personal devices and personal email accounts when carrying out council work. The Council may wish to refer to the example IT policy in the Practitioners Guide or the NALC template when updating its policy.	**24**		

6.8.

Knaresborough
Town Council

Travel Expenses Policy

Members of the Council and Staff can claim travel expenses when on official council business.

Knaresborough Town Council abides by the Inland Revenue rate which at the time of writing this policy is set at £0.55 for Cars & Vans, £0.24 for Motorcycles and £0.20 for Bikes. *(Rate is per mile).*

Members need to complete a travel claim form and return it to the Clerk.

The Clerk has delegated authority to pay travel expenses without bringing each expense claim back to council for approval.

Additional Information

Travel to Bebra is not claimable under this policy.

The Mayor's travel on Mayoral business is not claimable; this should be covered by the Mayoral Allowance.

The Deputy Mayor may claim travel expenses for deputising on Mayoral duties.

Travel expenses may be claimed by councillors on official town council business (e.g. attending planning committee meetings)

Travel within Knaresborough Parish is not claimable. However, when a claimable journey is made, then travel expenses may be claimed for the whole journey (i.e. from home and not from the parish boundary).

Adopted: July 2024
Amended: July 2026
Review: July 2028

6.9

Group/Organisation	Grant Description	Amount	Grant payment made	Proposed Start date	Feedback request Set	Feedback received	Comments
APRIL							
Waterside Residents Assoc	Small Grant Award - Waterside in Bloom	350	Yes	immediate	Yes		
Hgte and Ripon CAMRA	Small Grant Award - Kboro CAMRA pub guide and distribution	270	Yes	immediate	Yes	Yes	
Citizens Advice	Services to residents in Knaresborough	1,500	Yes	immediate	Yes	Yes	
Catholic Care Caritas	Event empowering Yorkshire Communities for refugees in the area	1,000	Yes	Oct-26	Yes		
Knaresborough Community Centre Committee	Purchase of a plinth (adjustable bed)	726	Yes	May-26	Yes		
Knaresborough Branch RBL	Information board by The War Memorial	1,450	Yes	asap	Yes		Awaiting RBL receiving permissions
Town Twinning	Volodymyr and Bebra Visits	900	Yes	Jun-26	Yes		Total Amt = £8500, rest covered by TT specific budget line
Knaresborough Museum Association	Knaresborough on the Tracks Exhibition	2,000	Yes	Sep-26	Yes		
MAY							
Yorkshire Create	Small Grant Award - Knaresborough Eleven Play support	350	Yes	Jun-26	Yes		
Inspire Youth	Small Grant Award - KGV Field consultation support and awareness	350	Yes	Jun-26	Yes		

BUDGET	**£35,000**	**8896**					
Remaining	**£26,104**						