

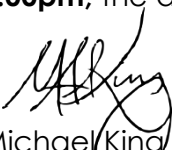


PANNETT PARK | WHITBY | YO21 1RE
TEL: (01947) 820227 | E MAIL: info@whitbytowncouncil.gov.uk

Dear Councillor,

1 February 2023

You are summoned to attend a meeting of the **FINANCE POLICY & GENERAL PURPOSES COMMITTEE** to be conducted at the **Pannett Gallery**, on **Tuesday 7 February 2022 at 6:00pm**, the agenda for which is set out below.


Michael King
Town Clerk

To: Councillors A Abbott, Mrs H Coughlan, R Dalrymple,
J Harston, A Jones, Mrs L Wild and Mrs N Wilson

Councillors P Croft, G Goodberry(subs.)

NOTICE OF MEETING – Public notice of the meeting is given in accordance with schedule 12, paragraph 10(2) of the Local Government Act 1972.

AGENDA

1. APOLOGIES FOR ABSENCE

To resolve on apologies for inability to attend.

2. DECLARATION OF INTERESTS & REQUESTS FOR DISPENSATION

To declare any disclosable pecuniary interests or any other interests which members may have in the following agenda items and consider any dispensation requests.

3. PUBLIC PARTICIPATION

Standing Orders will be suspended for up to 15 minutes to allow for questions or statements about business items on the agenda, submitted by members of the public (limited to 3 mins per person).

General Purposes & Policy

4. MINUTES OF MEETING HELD ON 6 DECEMBER 2022

(page 3)

To approve the minutes of the last meeting.

5. ACTION OUTSTANDING FROM PREVIOUS MEETINGS

Verbal update from the Clerk on items outstanding from earlier meetings.

6. REVIEW OF INTERNAL CONTROLS

a) Risk Register (for approval)

(page 9)

b) Asset Register (report attached)

(page 15)

- 7. APPROVAL OF EXPENDITURE** (page 21)
To approve payment of invoices dated to 31 January 2023.
- 8. INTERNAL AUDITOR'S REPORT** (page 23)
The independent report attached for approval.
- 9. MEDIUM TERM FINANCIAL PLAN** (page 25)
Revised plan submitted for approval.
- 10. RESERVES REVIEW** (page 35)
To note the month ten position and recommend movements for consideration.
- 11. PROVISION OF TABLET COMPUTERS FOR COUNCILLORS** (page 37)
To consider funding

WHITBY TOWN COUNCIL

Minutes of the meeting of the **FINANCE, POLICY AND GENERAL PURPOSES** Committee held in the Pannett Gallery on Tuesday 6 December 2022 at 6:00pm.

Present: Councillors Dalrymple (Chair), Abbott, Croft, Harston, Jones, Mrs Turner and Mrs Wilson.

Also: M King, Town Clerk, Cllr Nock and one member of the public.

NOTICE OF MEETING – Public Notice of the Meeting was given in accordance with Schedule 12, paragraph 10(2) of the Local Government Act 1972

250/22 APOLOGIES FOR ABSENCE

JMC061/22 Apologies were received from Councillors Mrs Coughlan and Mrs Wild

MOVED by Councillor Harston, seconded by Councillor Mrs Wilson and unanimously

RESOLVED that Cllr Mrs Coughlan and Cllr Mrs Wild's apologies be accepted.

251/22 DECLARATION OF INTERESTS & REQUESTS FOR DISPENSATION

None.

STANDING ORDERS SUSPENDED

252/22 PUBLIC PARTICIPATION

Cllr Nock raised issues in relation to items 255/22 c) and 258/22, which were deferred by the Chair for discussion under those headings.

STANDING ORDERS REINSTATED

253/22 MINUTES OF MEETING HELD ON 4 OCTOBER 2022.

MOVED by Councillor Mrs Wilson, seconded by Councillor Jones and unanimously

RESOLVED that minutes of the meeting held on 4 October 2022 be approved and signed by the Chair as a correct record.

254/22 ACTION OUTSTANDING FROM PREVIOUS MEETINGS

The Clerk provided a verbal update on items from earlier meetings. It was noted that actions had been taken other than as listed on this agenda.

MOVED by Councillor Jones, seconded by Councillor Harston and unanimously

RESOLVED that the information be noted.

255/22 REVIEW OF GOVERNANCE ARRANGEMENTS

Submitted: revised versions of the following documents, comprising the council's governance arrangements

a) Standing Orders

MOVED by Councillor Harston, seconded by Councillor Jones and unanimously

RESOLVED that the revised Standing Orders be approved and recommended to The Annual Meeting of Full Council for adoption.

b) Financial Regulations

MOVED by Councillor Harston, seconded by Councillor Jones and unanimously

RESOLVED that the revised Financial Regulations be approved and recommended to The Annual Meeting of Full Council for adoption.

c) Terms of Reference & Scheme of Delegation

MOVED by Councillor Harston, seconded by Councillor Croft and unanimously

RESOLVED that the revised Terms of Reference & Scheme of Delegation be approved and recommended to The Annual Meeting of Full Council for adoption.

d) Other Policies and Procedures – including revised Code of Conduct

MOVED by Councillor Abbott, seconded by Councillor Croft and unanimously

RESOLVED that
(a) the revised Code of Conduct be approved and recommended to the January meeting of Full Council for adoption; and
(b) the other revised Policies and Procedures be approved and recommended to The Annual Meeting of Full Council for adoption.

256/22

MEETING ACCESSIBILITY

The committee reviewed the approaches taken so far to model improved accessibility to meetings of full council and the feedback received.

MOVED by Councillor Harston, seconded by Councillor Mrs Wilson and unanimously

RESOLVED that a protocol is developed to encourage members to use microphones appropriately, so that the speaker is always holding and speaking directly into a microphone.

257/22

LOCAL GOVERNMENT REORGANISATION

Members noted the progress reported by the county council's transition team via the recent webinars, the development of ideas around the form and function of 'community networks' and the preparation of a 'Parish Councils Charter'. A proposal to respond to the call for expressions of interest in developing pilot business cases for the transfer of assets and services would be considered by full council in January.

MOVED by Councillor Jones, seconded by Councillor Abbott and

RESOLVED that the information is received.

258/22 APPROVAL OF WORKS TO WHITBY MUSEUM

Submitted: requests from the Literary and Philosophical Society for permission under the lease to a) reassign the operating licence for the café and b) approve works to the rear entrance.

[NB as a member of the Lit & Phil without a controlling interest, Cllr Harston noted a non-declarable interest].

MOVED by Councillor Dalrymple, seconded by Councillor Harston and

RESOLVED a) that approval is given in principle, subject to appropriate monitoring of energy usage and reimbursement by the JMC.
5 in favour, 1 against, 1 abstention

MOVED by Councillor Harston, seconded by Councillor Mrs Wilson and

RESOLVED unanimously b) that approval is given in principle to the proposed changes, subject to a keypad entry system remaining on the external door.

259/22 APPROVAL OF EXPENDITURE

MOVED by Councillor Harston, seconded by Councillor Croft and

RESOLVED that the schedule of expenditure up to 30 November in the sum of **£149,139.78** (as attached) is approved and submitted to Full Council.

260/22 BUDGET PREPARATION 2023/24

Submitted: a report setting out a draft budget, including growth proposals, in the context of known national controls and predicted funding levels. The recommendations formulated to be presented to the Full Council meeting scheduled for 10 January 2023.

MOVED by Councillor Mrs Wilson, seconded by Councillor Jones and

RESOLVED that the draft budget, as presented, is recommended to Full Council for approval.

.....
7 February 2023

Appendix A

APPROVAL OF EXPENDITURE TO 28 NOVEMBER 2022

Ledger date	Tran	Net (£)	Detail
01/10/2022	224	176.73	Grenke Leasing - Quarterly Charge - Photocopier Lease
01/10/2022	220	71.00	SAGE UK Ltd - Payroll Subscription October 2022
01/10/2022	225	308.98	Siemens Financial Services Limited - Telephone lease charge and fee
05/10/2022	222	221.40	RAF Benevolent Fund - Armed Forces Day collection
05/10/2022	231	61,123.98	Tetra Tech Limited - PANNETT ART GALLERY EXTENSION RIBA II Interim bill
05/10/2022	226	1,524.44	TotalEnergies Gas & Power - Electricity (PAG & Museum) October
05/10/2022	223	500.00	Veterans In Action - Armed Forces Day collection
09/10/2022	228	314.51	ENGIE Gas Limited - Gas Charges - October 2022
12/10/2022	198	39.86	Rentokil Initial UK Ltd - Hygiene Services November 22
14/10/2022	201	3,855.24	HMRC - PAYE & NI - October
14/10/2022	202	3,741.65	North Yorkshire Pension Fund - Contributions - October
14/10/2022	200	10,407.75	WTC Salaries - October 2022
16/10/2022	248	1,310.00	Green End Electrical - Replace light units, switches and extractor fans
18/10/2022	230	4,114.72	Everflow Limited - Water Bill - October
19/10/2022	265	241.67	Saxonville Hotel Whitby - Room
19/10/2022	247	235.00	Whitby Advertiser - Full Page advert - Christmas Festival
20/10/2022	232	9.01	Barclays Bank - Commission Charges 13 Sep - 12 Oct
20/10/2022	245	334.50	Big Boolies.Com Ltd - Mini Police Lanyards and paraphernalia
21/10/2022	227	13.11	EE Limited - Mobile Phone Charge (October)
24/10/2022	270	331.67	Screwfix - Shelving for Soper Collection
26/10/2022	214	1,265.50	Edge It Systems Ltd - AdvantEDGE Online - 4 user (annual renewal)
26/10/2022	240	7,225.00	JD Roach (Builders) Ltd - Concluding Invoice for works to gallery
27/10/2022	275	71.49	Cathedral Hygiene - Air Freshener Servicing (October)
28/10/2022	213	22.13	Sapphire Print Solutions - October Invoice - Printing Charges
31/10/2022	271	0.01	Barclaycard - Transaction fee (exchange rate fluctuation)
31/10/2022	210	12.44	Normans Business Solutions - Stationery
31/10/2022	272	21.00	Scarborough Borough Council - TENs (Christmas Festival)
01/11/2022	237	278.43	ADT Fire & Security PLC - Repair to fire sensor
01/11/2022	276	310.30	Document Solutions - September & October Bill
01/11/2022	221	71.00	SAGE UK Ltd - Payroll Subscription November 2022
01/11/2022	241	738.42	Vistech Security Ltd - Park/Museum Patrols - October
05/11/2022	235	1,588.39	TotalEnergies Gas & Power - Electricity (PAG & Museum) November
07/11/2022	215	216.72	Edge It Systems Ltd - Sentinel One Security (annual)
09/11/2022	229	520.68	ENGIE Gas Limited - Gas Charges - November 2022
09/11/2022	260	39.86	Rentokil Initial UK Ltd - Hygiene Services November 22
10/11/2022	266	11.67	Boyes of Whitby - Padlocks - Christmas Festival
10/11/2022	238	180.00	Brian Oakley - External window clean - October
10/11/2022	249	3,500.00	Fool's Paradise Ltd - Snow Globe
10/11/2022	243	35.95	Jetprint - Overprinted Hi-Vis Jacket
10/11/2022	239	2,623.20	Phoenix Fireworks - Christmas Festival Display
10/11/2022	236	192.00	St George Security - Penny Hedge for Soper Collection
10/11/2022	242	738.42	Vistech Security Ltd - Park/Museum Patrols - November
10/11/2022	268	10.00	Whitby Museum Tea Room - Refreshments
11/11/2022	273	10.41	Amazon Services Europe S.A.R.L - Replacement chain sleeve
11/11/2022	258	210.00	Godbold Blacksmiths Ltd - Plaque - decorative exchange gift

Ledger date	Tran	Net (£)	Detail
11/11/2022	250	5.60	H Berry - Expenses - sundries for Christmas Festival
13/11/2022	267	18.15	Whistlestop Café - Catering
14/11/2022	206	6,011.88	HMRC - PAYE & NI - November
14/11/2022	207	5,493.95	North Yorkshire Pension Fund - Contributions - November
14/11/2022	205	15,085.51	WTC Salaries - November 2022
16/11/2022	252	100.00	James Hutton Christmas Festival performance
16/11/2022	259	300.00	Lawsons Builders and High Access Ltd - clearing of all gutters
17/11/2022	264	211.21	Harrisons Van Hire - Hire of 2 vans - 15/11 - 17/11
18/11/2022	274	1,760.49	Everflow Limited - Water Bill - November
18/11/2022	261	25.00	The Flowerpot (Whitby) Ltd - Flowers for Christmas Festival prize winner
19/11/2022	255	800.00	St George Security - Christmas Festival Security
20/11/2022	253	150.00	North Skelton Band - Christmas Festival performance
21/11/2022	251	13.11	EE Limited - Mobile Phone Charge (November)
21/11/2022	257	350.00	Eli & The Blues Prophets - Christmas Festival performance
21/11/2022	262	250.00	Falsetto Frank (G Simms) - Christmas Festival performance
21/11/2022	244	198.00	Jetprint - Mayoral Christmas Cards
22/11/2022	256	7,200.00	Powercare - Christmas Festival electrical supply and lighting
22/11/2022	269	612.49	Rockawnings Co.Uk - Six gazebo sides - Christmas Festival
22/11/2022	263	1,561.75	Shed Crew (Festival) - Set up and attendance on site
30/11/2022	216	224.40	Edge It Systems Ltd - Microsoft 365 Monthly Fees
		149,139.78	

Whitby Town Council Risk Matrix

Post-mitigation Scores

Strategic Risk Identified	Existing Controls to Mitigate	Impact	Likelihood	Risk Score	Future Actions to Mitigate risk	Date to Implement actions or Review date	Responsible Person
Infrastructure & Resources							
1 Protection of physical assets	Maintain and update asset register - buildings insured against identified risk of damage and theft at a value updated by inflation annually	2	1	2		Annual Meeting in May.	Clerk
2 Security of buildings	Custodians and security system (externally maintained) in place	3	1	3		Annually	Clerk
3 Maintenance of buildings	Maintained through contract with specialist mechanical, electrical and heating engineers.	2	2	4		Annually	Clerk
4 Landlord responsibilities	Dialogue with tenants - informally with management - formally via JMC.	1	1	1		Quarterly	Clerk
Governance & Financial							
5 Banking	Comply with bank requirements. Current and deposit accounts for WTC and (separately) for PAG.	1	1	1		Every FP&GP Committee Meeting	Clerk
6 Internal Control - Financial Controls and records	Monthly reconciliation by RFO. Two signatures on cheques. Payments approved by FP&GP Committee. Internal and external audit. Risk register and asset register subject to review.	1	1	1		As required	Clerk
7 VAT not properly accounted for, resulting in overclaims and large demands from HMRC	Ensure appropriate publications held and that the Clerk/RFO has good knowledge of regulations. All items in cash book list. Agreement of any submitted returns. Ensure use of electronic returns.	2	1	2		Annually	Clerk
8 Lack of effective lines of communication with other organisations	Establish contacts by name and wherever possible face to face. Note all communication lines which are essential or beneficial and make information available to all councillors.	2	1	2		As required	Clerk/ Councillors
Operations							
9 Public liability (General)	Regular health and safety risk assessments Regular safety checks Adequate insurance Training	2	1	2		As required	Clerk/ Councillors
10 Public liability (Events)	Health and safety risk assessments carried out for each event. Event checklist produced covering all aspects of the event including an emergency plan. Insurance policy in place	2	1	2		As required	Clerk/ Councillors

Reports

Item 6a – RISK REGISTER

Strategic Risk Identified	Existing Controls to Mitigate	Impact	Likelihood	Risk Score	Future Actions to Mitigate risk	Date to Implement actions or Review date	Responsible Person
11 Employer's liability	Ensure compliance with Employment Law through use of consultants (Ellis Whittam) Comply with Inland Revenue requirements through use of external payroll provider SAGE) Legal compliance with Council activities ensured through advice from staff, SLCC, NALC and solicitors when necessary. Advice recorded in the minutes.	2	1	2		As required	Clerk/ Councillors
12 Lack of confidence by Town Councillors	Make information available to all councillors Experienced councillors to assist newcomers to establish contacts.	1	1	1		As required	Clerk/ Councillors
13 Lack of Knowledge of possible culpability of councillors	Familiarisation with Standing Orders.	1	1	1		As required	Clerk/ Councillors
14 Lack of knowledge of Councillors regarding culpability	Include in member induction. Attend any training courses available.	1	1	1		As required	Clerk/ Councillor(s)
15 Inadequate insurance cover taken out - property, personal liability, employers liability.	Review risk assessment in relation to Insurance cover at least annually.	3	1	3		Annually	Clerk/ Councillors
16 Lack of knowledge of accounting requirements	Clerk/Clerk/RFO to take overall responsibility for financial management. Clerk/Clerk/RFO/Officers to attend any training courses available.	2	1	2		Annually	Clerk/ Officers
17 Lack of commitment to accounting requirements	As above plus Clerk/Clerk/RFO to produce financial reports to all relevant meetings. Internal audit reports to be made available to all councillors and any recommendations to be acted upon.	2	1	2		As required	Clerk/ Councillors
18 Bank Charges unnecessarily incurred	Clerk/RFO to carry out regular checks of statements.	1	1	1		Quarterly	Clerk
19 Inaccuracies in recording accounts, totals in books of account and bank reconciliations	Clerk/RFO to ensure that books of account are formatted in such a way that internal controls are included and activated. Record of bank reconciliations for all accounts available for verification by members. Internal audits to advise on internal controls required.	2	1	2		Quarterly	Clerk

Reports

Item 6a – RISK REGISTER

Strategic Risk Identified	Existing Controls to Mitigate	Impact	Likelihood	Risk Score	Future Actions to Mitigate risk	Date to Implement actions or Review date	Responsible Person
Third Parties							
20 Inaccuracies and interest losses caused by account transfers	Keep numbers of accounts to a minimum but ensure that any large balances are deposited into an interest bearing account	1	1	1		As required	Clerk
21 The most beneficial interest terms not being employed	Ensure that favourable interest rates are obtained/rev iew against alternativ es, but bear in mind any risks in changing accounts.	1	1	1		Quarterly	Clerk
22 Inadequate control of cash receipts (Alotments etc) and payments	Accurate recording and receipting of all cash receipts. Use of a properly controlled petty cash account. Provide Insurance Cover. Prioritise payments made through BACS.	3	1	3		Quarterly	Clerk/ Officers
23 Books of account not kept up to date/inv oices not posted properly	Regular checks by Clerk/RFO. Financial reports to all FP&GP Committee and Council Meetings.	2	1	2		Quarterly	Clerk/ Officers
24 Internal controls not in place or operated	As above	2	1	2		Quarterly	Clerk/ Officers
25 Payments missed or delayed due to inadequate filing of inv oices	As above	2	1	2		Quarterly	Clerk/ Officers
26 Council's computer system fails/damaged by fire/stolen etc.	Check insurance cover. Ensure backup procedure in place and backup kept both on and off site. Review Business Interruption cover and online backup procedures.	3	1	3		Annually	
27 Absence of key staff	Ensure adequate documentation is in place to allow effective cover. Maintain contingency provision for interim of temporary staff cover.	3	1	3		Annually	Clerk/ Councillor(s)
28 Lack of knowledge of wishes of residents	Ensure residents are consulted on all major financial issues. Take every opportunity to publicise role of Town Council. Effective use of Notice Boards/fliers, local press and Website and other social media Use key issues to raise profile of Town Council	2	2	4		As required	Clerk
29 Use of funds not giving v alue for money	Effective budget planning process.	1	1	1		Annually	Clerk/ Councillors
30 Use of funds not in accordance with the wishes of residents	As above plus Clerk/RFO to create effective financial management. Consultation of residents.	1	1	1		Every Council Cycle	Clerk
31 Charges for use of facilities inadequate	Effective financial Management by Clerk/RFO	1	1	1		Annually	Clerk

Reports

Item 6a – RISK REGISTER

	Strategic Risk Identified	Existing Controls to Mitigate	Impact	Likelihood	Risk Score	Future Actions to Mitigate risk	Date to Implement actions or Review date	Responsible Person
32	Fund raising not properly controlled or not in accordance with regulations	All councillors to be aware of need to check regulations before commencing fund raising activities. Effective financial management by Clerk/RFO.	1	1	1		Annually	Clerk/ Councillor(s)
33	Lack of knowledge of budgetary process and council regulations	Commence budget process early. Clerk/RFO to manage budgetary process.	2	1	2		Annually	Clerk/ Councillors
34	Lack of commitment to budgetary process	As above plus Involve all councillors in the budgetary process not solely the clerk	2	1	2		As required	Clerk/ Councillors
35	Inadequate consideration of requirements for annual precept	Commence budget process early. Clerk/RFO to manage budgetary process.	3	1	3		Annually	Clerk
36	Calculation not in accordance with council regulations	Checks by Clerk/RFO	3	1	3		Annually	Clerk
37	Inadequate internal controls with regard to monitoring expenditure	Checks by Clerk/RFO Financial and budget progress reports to all FP&GP Committee meetings and Council meetings	2	2	4		Annually	Clerk
38	Reserves too low	Checks by Clerk/RFO and Internal Auditor. Practitioner's Guide recommendation for general reserve levels to be taken into account. Financial and budget progress reports to all Council meetings Comprehensive Reserves Review to be carried out.	1	1	1		Every Council Cycle	Clerk/ Councillors
39	Lack of knowledge of possible sources of income e.g. grants	Availability of grants to be explored.	2	2	4		As required	Clerk/ Councillors/officers
40	Lack of commitment to pursue possible sources of income	As above	2	2	4		As required	Clerk/ Councillor(s)
41	Receipts not banked or not banked promptly	Regular checks by Clerk/RFO	2	2	4		Quarterly	Clerk
42	Debts not pursued promptly	As above	2	2	4		Quarterly	Clerk/ Councillor(s)
43	VAT claims not made promptly or made incorrectly	Ensure Clerk/RFO has up to date VAT official publications. Regular checks by Clerk/RFO. Internal Audit checks.	2	1	2		Quarterly	Clerk

Reports

Item 6a – RISK REGISTER

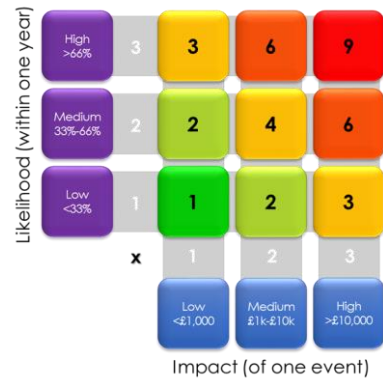
Strategic Risk Identified	Existing Controls to Mitigate	Impact	Likelihood	Risk Score	Future Actions to Mitigate risk	Date to Implement actions or Review date	Responsible Person
44 Inappropriate rate of pay to employees (salary & hours paid etc) False employees	Ensure employee regulations are available and understood by Clerk. Checks by Clerk/RFO. Payment reports to FP&GP Committee and Council Meetings.	2	1	2		Every Committee and Council Cycle	Clerk/ Councillors
45 Tax an NI arrangements not in accordance with regulations	As above Check implementation of SAGE records to to PAYE/NI tables Continued use of HMRC approved software.	2	1	2		As required.	Clerk
46 Amounts paid to contractors not in accordance with contract and inadequately monitored	Checks by Clerk/RFO on goods supplied/ invoice calculations/payee details. Project expenditure to be accurately monitored.	2	1	2		Quarterly/As required	Clerk
47 Lack of knowledge of Council regulations and procedures	Details laid out in Financial Regulations Section 4. Financial Regulations and Standing Orders to be read in conjunction with each other. Attend training courses where available	2	1	2		As required	Clerk/ Councillors
48 Late or non submission of annual accounts	Monitor progress against auditor's timetable and report to Council Meetings. Regular training to be undertaken to ensure up to date with changing regulations	2	1	2		As required Annually	Clerk/ Councillors
49 Year end accounts not prepared, inaccurate or not in accordance with council requirements	Checks by Clerk/RFO. Internal audit checks. Regular training to be undertaken to ensure up to date with changing regulations	2	1	2		As required Annually	Clerk
50 Inadequate audit trail from records to final accounts	Checks by Clerk/RFO Internal audit checks	2	1	2		Annually	Clerk
51 Lack of knowledge of assets of Town Council	Ascertain and record all Town Council assets in a permanent register	1	1	1		As required	Clerk/ Councillors
52 Assets lost or misappropriated Risk or damage to third party property or individuals	Establish who is responsible for security and maintenance of each asset. Review Public Liability and Insurance cover. Appoint councillor responsible for regular monitoring of location and use of assets. Carry out annual inspection.	2	1	2		Annually	Clerk/ Councillors
53 Inadequate or inaccurate valuation of the Council's assets	Periodic review of valuations and arrange professional valuations where appropriate. Ensure compliance with Audit Regulations as noted in Practitioner's Guide. Internal audit checks.	2	1	2		Annually/As required	Clerk
54 Asset register not established or inadequately maintained	Create asset register to concur with National Audit Office Guidelines.	2	1	2		Annually	Clerk/ Councillor(s)
55 Lack of knowledge of applicable legislation	Ensure appropriate legislation available. Review liabilities and responsibilities periodically at Town Council meetings	2	1	2		As required	Clerk/ Councillors

Reports

Item 6a – RISK REGISTER

	Strategic Risk Identified	Existing Controls to Mitigate	Impact	Likelihood	Risk Score	Future Actions to Mitigate risk	Date to implement actions or Review date	Responsible Person
56	Lack of public awareness of applicable legislation	Include details of legislation in any public consultations	1	1	1		As required	Clerk/ Councillors
57	Failure to comply with applicable legislation	Check to have all appropriate legislation available. Review liabilities and responsibilities periodically at Town Council meetings	2	1	2		As required	Clerk/ Councillors
58	Failure to properly identify, mitigate or manage operational risk	Carry out the provisions of the Council's Risk Management Policy with respect to Operational Risk to ensure that these are identified, analysed, evaluated and mitigated in relevant operational and project plans.	1	1	1		As required	Clerk/ Councillors
59	Lack of information on properties, buildings and equipment	Ensure all current legislation and advice is held by clerk. Include in asset register all properties for which Town Council is responsible	2	1	2		Annually	Clerk/ Councillors
60	Lack of knowledge of safety requirements	Ensure all current legislation and advice is held by clerk. Report to Town Council meeting as and when legislation produced. Consult relevant expertise.	2	1	2		As required.	Clerk/ Councillors
61	Lack of commitment to carrying out safety checks	As above plus carry out regular checks as agreed.	2	1	2		Annually	Clerk/ Councillors

Risk Matrix Definitions



Likelihood

- 1 Low Less than 33% chance of occurring
- 2 Medium Between 33% and 66% chance
- 3 High Greater than 66% chance

In One Year

Impact

- 1 Low Less than £1,000
- 2 Medium Between £1,000 and £10,000
- 3 High Greater than £10,000

WHITBY TOWN COUNCIL
FINANCE, POLICY AND GENERAL PURPOSES COMMITTEE – 7 FEBRUARY 2023
ASSET REGISTER

1. Introduction

- 1.1 The Council's approach Asset Management is submitted for review in the form of the Asset Register enclosed as Appendix A to this report. This document is submitted for review following formulation of the budget each year.

2. Background to the Report

- 2.1 Authorities need to maintain a register of the fixed assets, long-term investments and other non-current assets that they hold. The value reported annually in the Annual Governance and Accountability Return (AGAR) is taken from the authority's asset register which is up to date at 31 March and includes all acquisition and disposal transactions recorded in the accounts during the year. Long term loan assets should be included at the amount originally advanced, less any subsequent repayments. Authorities need to apply a reasonable approach to asset valuation which is consistent from year to year. Where an authority changes its method of asset valuation during a financial year, it will need to restate the prior year's figure in the AGAR.

3. Movements in 2022-23

- 3.1 There have been minor acquisitions of material assets affecting the council's asset register in the year to date and the write off of the previously purchased Christmas Lights and (2 off) gazebos, which had reached the end of their operational life. These are indicated in red in the appendix. No further changes are projected to 31 March.

4. Conclusion

- 4.1 Subject to any variation (which would be reported to Council on in March) the list at Appendix A is submitted for approval.

Recommendation – That the revised Asset Register (Appendix A) be approved.

Michael King
Clerk

WHITBY TOWN COUNCIL							
ASSET REGISTER 2022/23							
Asset No	Description	Location	Acquisition date	Acquisition Cost	AGAR	Insurance Value Renewal	Status
	COMMUNITY ASSETS						
CA1	Pannett Art Gallery Collection	YO21 1RE	1974			£ 1,526,300.00	Management Trustee only
	LAND AND BUILDINGS						
LB1	Pannett Art Gallery and Whitby Museum	YO21 1RE	1974			£ 3,704,020.00	Management Trustee only
LB2	Pannett Park	YO21 1RE	1974			£ -	Custodian Trustee only Leased to SBC
LB3	Victoria Spa Well		2011			£ 114,660.00	Management Trustee only
LB4	California Beck Allotments		1974		£ 1.00		Town Council
LB5	Cholmley Allotments		1974		£ 1.00		Town Council
LB6	Stakesby Vale Allotments		1974		£ 1.00		Town Council
LB7	Abbey Toilets		2017		£ 1.00	£ 596,574.00	Freehold
LB8	Market Place Toilets		2017				leashold/Shared Building SBC
LB9	New Quay Road Toilets		2017				leashold/Shared Building SBC
LB10	Pier Road Toilets		2017		£ 1.00	£ 432,630.00	leasehold
LB11	Ruswarp Toilets		2017		£ 1.00	£ 159,390.00	Freehold
LB12	West Cliff Toilets		2017		£ 1.00	£ 818,202.00	Freehold
LB13	Spital Bridge Residents Car park		2017		£ 1.00		Freehold
	Fixed Assets for AGAR						
FA1	Civic Regalia	Anywhere	1974		£ 5,322.00	£ 20,611.00	Town Council
FA2	Office Contents (see below)	YO21 1RE			£ 4,936.00	£ 4,936.00	Town Council
	General Equipment						
	CCTV & security system	YO21 1RE					annual contract
	Telephone System	YO21 1RE					leased
	Town Clerks Office						
	Desktop Computer	YO21 1RE					purchased
	Laser printer Kyocera ECOSYS P6026	YO21 1RE					purchased
	laptop	On & Offsite					purchased

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Item 6b – ASSET REGISTER

Asset No	Description	Location	Acquisition date	Acquisition Cost	AGAR	Insurance Value Renewal	Status
	Deputy Clerks Office						
	Desktop computer	YO21 1RE					<i>purchased</i>
	Photocopier Kyocera Taskalfa	YO21 1RE					<i>leased</i>
	laptop	On & Offsite					<i>purchased</i>
	Gallery Curators office						
	Laptop - PAG	On & Offsite					<i>purchased</i>
	Laptop - PAG collection database	On & Offsite					<i>purchased</i>
	Reception Office						
	laptop	On & Offsite					<i>purchased</i>
	desktop	YO21 1RE					<i>purchased</i>
	Office Furniture						
	chairs, desks, cupboards, filing cabinets etc.	YO21 1RE					<i>purchased</i>
	small items - fans, desktop items etc.	YO21 1RE					<i>purchased</i>
	Dyson vacuum	YO21 1RE					<i>purchased</i>
	Henry vacuum	YO21 1RE					<i>purchased</i>
FA3	Noticeboard St Hildas Terrace	YO21 1RE	2013	£ 900.00	£900.00	£ 1,719.00	Town Council
FA4	Noticeboard Church Street		2013	£ 900.00	£900.00	£ 1,719.00	Town Council
FA5	Harbour Storyboards - Tate Hill Pier		2014	£ 650.00	£650.00	£ 1,719.00	Town Council
FA6	Harbour Storyboards - New Quay Road		2015	£ 650.00	£650.00	£ 1,719.00	Town Council
FA7	Harbour Storyboards - Spital Bridge		2017	£ 650.00	£650.00	£ 1,719.00	Town Council
FA25	Harbour Story Boards - Tatle Market		2019	£ 650.00	£650.00	£ 1,719.00	Town Council
FA26	Harbour Story Boards - Coffee House Steps		2019	£ 650.00	£650.00	£ 1,719.00	Town Council
FA8	War memorial	YO21 1DN	Jul-05		£1.00	£ 28,665.00	Town Council
FA9	Safe	YO21 1RE	2016		£825.00	£ 825.00	Town Council
FA10	11 Sheds 10 x 8		2016/17	£ 4,559.00	£4,559.00	£ 6,886.00	Town Council
FA11	Container		2014	£ 2,000.00	£2,000.00	£ 2,000.00	Town Council
FA27	4 new sheds		2019	£ 1,658.00	£1,658.00	£ 1,658.00	Town Council
FA12	Gazebos x 8		2016	£ 1,533.00	£ 1,150.00	£ 1,150.00	Write Off - two
FA13	PA System		2016	£ 678.00	£ 678.00	£ 678.00	Town Council

Reports

Item 6b – ASSET REGISTER

Asset No	Description	Location	Acquisition date	Acquisition Cost	AGAR	Insurance Value Renewal	Status
FA14	Banners		2016	£ 165.00	£ 165.00	£ 165.00	Town Council
FA15	Festoon Lighting		2017	£ 975.00	£ 975.00	£ 975.00	Town Council
FA16	10 Trestle tables		2016	£ 560.00	£ 560.00	£ 560.00	Town Council
FA17	Council chairs & chair trolley		2017	£ 1,050.00	£ 1,050.00	£ 1,050.00	Town Council
FA18	WW1 Seat		2017	£ 800.00	£ 895.50	£ 895.50	Town Council
FA29	WW2 bench		2019	£ 895.50	£ 895.50	£ 895.50	Town Council
FA19	Donated paintings		1974	£ 1.00	£ 1.00	£ 1.00	Town Council
FA20	Gazebos x 4 new		2019	£ 704.00	£ 704.00	£ 704.00	Town Council
FA21	trestle tables 3 small		2019	£ 105.00	£ 105.00	£ 105.00	Town Council
FA22	Vacuum Cleaner		2019	£ 90.00	£ 90.00	£ 90.00	Town Council
FA23	laptops		2019	£ 1,730.00	£ 1,730.00	£ 1,730.00	Town Council
FA24	projector		2019	£ 900.00	£ 900.00	£ 900.00	Town Council
FA30	Coffee Machine		2019	£ 879.81	£ 879.81	£ 879.81	Town Council
FA31	1 hand held megaphone		2019	£ 24.12	£ 24.12	£ 24.12	Town Council
FA32	12 crowd barriers		2019	£ 307.40	£ 307.40	£ 307.40	Town Council
FA33	8 large cable covers		2019	£ 275.28	£ 275.28	£ 275.28	Town Council
FA34	2 A2 snapframe A boards		2019	£ 77.90	£ 77.90	£ 77.90	Town Council
FA35	Christmas Lighting		2019	£ 19,000.00	£ -	£ -	Write Off
FA36	Gazebos x 4 new		2022	£ 760.00	£ 760.00	£ 760.00	Grant
FA37	3 Hand held microphones		2022	£ 40.00	£ 40.00	£ 40.00	Town Council
Total					£ 36,622.51	£ 7,441,653.51	

Date	Tran	Net	Organisation	Detail
05/12/2022	290	£13.00	Barclays Bank	Commission Charges 13 Oct - 12 Nov
07/12/2022	291	£28.25	Botham's of Whitby	Summer Whitby Mug - 2 off
07/12/2022	292	£25.50	Post Office	Mayor's Christmas Cards - Special D
16/12/2022	294	£71.00	SAGE UK Ltd	Payroll Subscription December 2022
20/12/2022	295	£2,720.00	Blachere Illumination UK Ltd	Additional fittings
20/12/2022	296	£477.98	PHS Group	Consumables
20/12/2022	297	£459.34	ADT Fire & Security PLC	Work on fire system (15/11/22)
20/12/2022	299	£206.40	Whistlestop Café	Refreshments - Christmas Festival
20/12/2022	300	£150.83	Harrisons Van Hire	Hire of 2 vans - 21/11 - 22/11
20/12/2022	301	£7.07	Amazon Services Europe S.A.R.L	Furniture lock - brass cam
21/12/2022	289	£13.11	EE Limited	Mobile Phone Charge (December)
21/12/2022	302	£1,690.27	TotalEnergies Gas & Power	Electricity (PAG & Museum) December
21/12/2022	303	£228.00	Siemens Financial Services Limited	Telephone lease charge and fee (reb
23/12/2022	288	-£1,000.00	Macy Browns	Reimbursement of Water Charges - Ne
23/12/2022	304	£85.60	Amazon Services Europe S.A.R.L	Microphones and cables
23/12/2022	305	£458.33	Vaillant Group UK Limited	Call-out repair of boiler
23/12/2022	306	£10.82	Boyes of Whitby	Consumables Christmas Festival
23/12/2022	307	£60.00	Holmans Bookshop	Books for Christmas festival
23/12/2022	308	£8.73	Yorkshire Trading Company (Whitby)	Consumables
23/12/2022	309	£7.50	Argos Whitby	Cable for sound desk connection
23/12/2022	310	£62.50	B&M (Whitby)	Consumables - Christmas Festival
23/12/2022	311	£556.44	Preservation Equipment Ltd	Dehumidifiers, acid free paper and
23/12/2022	312	£28.35	David Duggleby	Painting courier costs
23/12/2022	313	£208.00	Pitney Bowes	Meter reading and transaction fee b
28/12/2022	314	£1,085.30	Everflow Limited	Water Bill - December
28/12/2022	315	£71.49	Cathedral Hygiene	Air Freshener Servicing (November)
28/12/2022	316	£156.23	Document Solutions	November Bill
03/01/2023	338	£50.68	Pitney Bowes	Quarterly rental in advance
05/01/2023	320	£176.73	Grenke Leasing	Quarterly Charge - Photocopier Leas
05/01/2023	321	£720.69	ENGIE Gas Limited	Gas Charges - December 2022
09/01/2023	319	£8.80	Barclays Bank	Commission Charges 13 Nov - 12 Dec
10/01/2023	277	£935.00	Fools Paradise Ltd	Reckless Inventions as Cocky Robins
16/01/2023	318	£71.00	SAGE UK Ltd	Payroll Subscription January 2023
23/01/2023	355	£13.11	EE Limited	Mobile Phone Charge (January)
25/01/2023	322	£956.88	ENGIE Gas Limited	Gas Charges - January 2022
26/01/2023	350	£1,727.32	Everflow Limited	Water Bill - January
27/01/2023	339	£2.30	Pitney Bowes	Meter reading and transaction fee b
27/01/2023	354	£71.49	Cathedral Hygiene	Air Freshener Servicing (December)
30/01/2023	203	£9,391.70	Blackwall Green	Public toilet insurance
30/01/2023	317	£312.50	Society of Local Council Clerks	Practitioners' Conference (1-2 Febr
30/01/2023	323	£2,339.47	Business Stream	Water Charges - Museum 24 Sep
30/01/2023	324	£153.76	Business Stream	Water Charges - Allotment 24 Sep
30/01/2023	325	£180.00	Scarborough Borough Council	PreApp Advice on Pannett extension
30/01/2023	326	£117.25	H E Wooley LTD	Fire Extinguisher Testing
30/01/2023	327	£68.61	Normans Business Solutions	Stationery
30/01/2023	328	£10.32	Normans Business Solutions	Stationery
30/01/2023	331	£250.00	Gordon Fletcher	Interim Audit Fee
30/01/2023	332	£56.40	PHS Group	Consumables
30/01/2023	333	£30.92	Sapphire Print Solutions	November Invoice - Printing Charges
30/01/2023	334	£760.00	Medics UK	Medical Cover - Christmas Festival
30/01/2023	335	£242.50	Medics UK	Medical Cover - Armed Forces Day
30/01/2023	336	£39.86	Rentokil Initial UK Ltd	Hygiene Services December 22

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Item 7 – APPROVAL OF EXPENDITURE

Date	Tran	Net	Organisation	Detail
30/01/2023	337	£227.50	Scarborough Lifts	Engineer visit to the lift in the W
30/01/2023	340	£125.00	Yorkshire Society	Subscription 2022-23
30/01/2023	341	£22.27	Sapphire Print Solutions	December Invoice - Printing Charges
30/01/2023	344	£39.86	Rentokil Initial UK Ltd	Hygiene Services January 23
30/01/2023	345	£250.00	European Water Technology	RPZ Testing January 2023
30/01/2023	347	£800.00	Powercare	Christmas Festival stage pyros
30/01/2023	348	£250.00	Powercare	Christmas Lighting Cross Street rep
30/01/2023	349	£260.00	Scarborough Lifts	Annual maintenance cover
30/01/2023	352	£416.00	Society of Local Council Clerks	Membership 2023
30/01/2023	353	£80.00	Keighley Town Council	Mayor's Dinner Tickets (2 off)
31/01/2023	346	£155.15	Document Solutions	December Bill
		£29,203.11		
		£53,298.99	Confidential Transactions	
		£82,502.10		

WHITBY TOWN COUNCIL INTERNAL AUDIT REPORT 2022/2023 INTERIM AUDIT

1. Background

Following the 2021/22 annual audit it was recommended, that a detailed interim audit on Accounts Payable and income collection would be carried out to give further assurance to the Town Clerk and Councillors'

2. Objectives of the Audit

- 2.1. To examine the system of internal controls to ensure that the Town Council may obtain an adequate level of assurance for its activities for the year.

3. Scope of the Work and the areas of Audit Work examined.

- 3.1 The Scope of Work covers the key control tests identified in the internal audit section of the AGAR, regarding the payment of accounts and the income collected and these were examined.
- 3.3. The audit findings of this report have been discussed with the Town Clerk and any audit recommendations have been agreed with him.
- 3.4. The Council uses EDGE financial systems and the Council has given me read only access to the system so as I can produce reports to examine the accounts and carry out this audit.

4. Findings

4.1. Creditors (Accounts Payable)

- 4.1.1. Every cycle the Finance Policy and General Purposes committee receive expenditure transactions payments approval list for Whitby Town Council which shows transaction numbers and details of invoices to be approved (Income transactions approval list is also reported).
- 4.1.2 This audit covered all payments from April 2022 to September 2022. A transaction list was produced from EDGE, and all invoices examined to the EDGE finance system, and all confirmed to the bank statements and to the Committee reports.
- 4.1.3. Following the last audit report dated 30th May 2022 the paid expenditure transaction report from EDGE was examined to confirm that payments had been scanned into the EDGE system. Only the recent ones had not, due to time, but these were found on file.
- 4.1.4. All payments had been properly approved and found either on file or online.
- 4.1.5. All donations (section 137) paid had been properly recorded in the expenditure records and checked to a report from EDGE.
- 4.1.6. Any tenders/quotes are reported to Town Council and contracts are made in accordance with the Council's Standing Orders.
- 4.1.7 Travel and subsistence forms are completed when staff or Councillors travel and stay at hotels which are carried out in performance of their duties.
- 4.1.8. There are 2 Barclay cardholders, (Town Clerk and Deputy Town Clerk) with the payments made from the business current account. Individual amounts are input into the finance system and given a transaction number. These were checked and the payments confirmed.

4.2. Petty Cash

- 4.2.1. The Council does not have any petty cash, as small purchases are reimbursed by staff through the payments system, usually by card.

4.3. Income collection and Banking arrangements

- 4.3.1. Income is received mainly from the precept, toilets, allotment rents, stall holders, vat claim and any grants received, the Council also has an agreement whereby they receive 60% of Museum admission income.
- 4.3.2 The Financial Statement, Cashbook to 28th September 2022 which is a statement of all income received between April 2022 and September 2022, was examined to identify all income to that date, and all associated records were examined to confirm the amounts.
- 4.3.3. Income from the Museum admissions is shown on a monthly remittance advice from the Museum which shows the total amount of admission money taken and the 60% amount which is paid to the Council and the bill payment is attached. The monthly remittances were checked from April to September and all income had been received. **However, there is no documentation confirming the total of monthly admission money.**
- 4.3.4. VAT is recorded within the finance system (vat control a/c), and a report was produced from EDGE. Claims are completed every quarter from the finance system, and income paid is confirmed in the bank account. As at the date of this audit 2 quarters vat refunds have been examined and were correctly paid into the bank account and correctly recorded in the Councils accounts.
- 4.3.5. Income from the toilets is received from an annual report from the Company who manages the toilets who then pay the Council an annual agreed fee on production of an invoice. As at the date of this audit the report has not been submitted.
- 4.3.6. Income is received from allotment holders. There are 3 allotment sites and the list of allotment holders were examined to the latest income ledger from EDGE, and apart from a couple of outstanding amounts which the Clerk is aware of and is chasing these up, all have been paid and income received and correctly recorded in the accounts.
- 4.4 A transaction list was produced from EDGE which enabled me to verify that all income received as shown on the associated records were correctly recorded in the accounts and in the Councils bank account.

5. Conclusions

- 5.1. The Internal Controls were satisfactory for the Council which were confirmed by the checks carried out, with 1 recommendation made.

5.2. Recommendations

- 5.2.1. It is recommended that the Council confirms the total amount of admissions money from the Museum so as to ensure that they are receiving their share of the income.



Gordon Fletcher (C.M.I.I.A.)
Internal Auditor,
Date: 6th November 2022

Medium Term Financial Plan

1. Purpose of a Plan

- 1.1 A Medium-Term Financial Plan fulfils four objectives:
- It identifies expenditure trends over a five-year period;
 - It estimates the sources of income available over that period and identifies funding gaps and opportunities;
 - It sets out the mechanism by which the council can achieve and maintain a prudent level of general reserves;
 - It establishes a budget strategy which the council can use to programme service changes over more than one financial year.

2. Town Council Objectives

- 2.1 The town council was established in 1974 and is a parish council, constituted under the Local Government Act 1972 to provide a range of statutory and discretionary services for local people. Its principal funding comes from local council tax payers.
- 2.2 Whitby Town Council provides services within its parish which:
- enhance the town for its residents;
 - support local enterprise; and
 - attract visitors as part of a vibrant tourism economy.

3. Expenditure Trends

- 3.1 Appendix A uses the following broad assumptions to model expenditure demand for a static suite of council services. Non-pay inflation, affecting all bought-in goods and services has been estimated at between 2% and 5% per annum. Pay-inflation has been estimated at 2.5% per annum and adjusted for progression. Council controlled budgets have been estimated at zero growth and one-off items have been discounted in future years.
- 3.2 The model begins by assuming some growth in line with an anticipated transfer of services from the existing principal councils and any incoming unitary council subject to local government reorganisation in North Yorkshire and York. These have been built into the 2023/24 base budget with no provision to balance implementation during the year by use of reserves. This will have to be fully funded from 2025/26 onwards. The planning assumption is that services will be prioritised if these require no subsidy from the town council and are either cost neutral or revenue generating. Assumptions are based on the gross expenditure on service delivery carrying a 5% administrative overhead. No additional change in the current pattern of services delivered by the Town Council is assumed. Once projected income changes are factored into the model (Appendix), it is possible to examine the capacity of the Town Council to provide additional services within its income or, alternatively, to adjust its

expenditure to reflect changed service priorities.

3.3 The consequent effect of this is to project growth in expenditure as follows:

Financial Year	2023/24	2024/25	2025/26	2026/27	2027/28
Gross Expenditure (£)	487,110	492,156	490,039	506,040	521,330
Year on Year Growth (%)		1.0%	-0.4%	3.3%	3.0%

4. Expenditure Profiled over more than one financial year

4.1 The Town Council will take the opportunity, in reviewing its expenditure from a 2023/24 baseline to profile periodic spending over a five-year cycle to even-out capital expenditure and revenue expenditure on items, such as IT replacement, which can be legitimately capitalised.

4.2 The following budget headings should be profiled over three years, starting whenever contractual arrangements are renewed:

- Telecommunications
- Photocopying rental
- Electricity
- Gas
- Water charges
- Public conveniences
- War Memorials (2013/14)
- Christmas Lights (2014/15)
- Replacement IT

5. Ring-fenced Budgets

5.1 A small number of budget headings should be ring-fenced on the basis that expenditure is matched to income generated by the service. These services should not be routinely subsidised from precept income:

- Allotments
- Public conveniences

6. Income Trends

6.1 Non-precept income currently comes from two sources: public conveniences income above contractual costs, which includes donations currently predicated towards the East Pier footbridge project, and 60% contribution from the entrance fee charged by the Lit & Phil to visitors to the Whitby Museum.

- 6.2 Both of these figures are volatile and depend on prevailing trends in visitors. Both were significantly affected by the pandemic in 2020/21 and have seen a corresponding recovery since.
- 6.3 Over the same period, it is now stated that the year-on-year increase in local council precepts will not be capped at 2%. Nevertheless, at present it is advisable to assume that non-hypothecated increases should be held within a 2-3% growth figure, if possible.

7. Reserves

- 7.1 As a result of income not received in 2020/21, the council drew down on its general and earmarked reserves (EMR) to balance its income and expenditure. Subject to a review of EMRs, it is prudent, following the principles of the manual *Governance And Accountability For Smaller Authorities In England*, which is also referred to as 'Proper Practices':

The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure. This is effectively Precept less any Loan Repayment and/or amounts included in Precept for Capital Projects and transfers to Earmarked Reserves. The reason for the wide range (3 to 12 months) is to cater for the large variation in sizes of individual authorities. The smaller the authority the closer the figure should be to 12 months Net Revenue Expenditure, the larger the authority the nearer to 3 months.

- 7.2 The target General Reserve figure for the Town Council (as a large local council) is 4 months, which equates to £75,000.
- 7.3 Future budget preparations would seek to maintain this level, making adjustments as necessary and maintaining the ration of 1/3 of the precept in General Reserve.

8. Net Position

- 8.1 For comparison, if the precept were to increase to match the predicted growth in expenditure, allowing for flat growth in Museum receipts and 2% annual rise in toilet receipts, the gross precept would increase to £330,000 in 2022/23.
- 8.2 In assembling the model, the council tax base is assumed to increase by 0.5% annually, either through new building within the town boundary or as the result of any changes in the assumed collection rate made by North Yorkshire Council as collection authority.

9. Strategy

- 9.1 It is proposed that the Town Council considers the following principles as part of its Medium-Term Financial Plan:

- That opportunities to realise in-year and year-on-year expenditure savings are prioritised as a mechanism for addressing the potential for a medium-term financial shortfall;
- That earmarked reserves are reviewed annually and held for the purpose of accrued expenditure and capital investment in future years.
- That, for planning purposes, it is assumed that the precept demand will rise by an average of 2% per annum to address the managed demand for inflation in expenditure.

10. Conclusion

- 10.1 This plan is an outline projection of the council's income and expenditure position over the next five years. In considering its future budgets, the town council should use this plan to assess the sustainability of new or changed services over the medium-term.

Appendix A – Five-year Budget Model

TOWN COUNCIL BUDGET HEADING		2023-24	2024-25	2025-26	2026-27	2027-28
		(£)	(£)	(£)	(£)	(£)
Growth	TOWN COUNCIL EXPENDITURE					
	Staff Costs					
	Gross Salaries, Employer's NI and Pensions	246,000	252,555	259,014	265,635	271,065
	Staffing Contingency	0	0	0	0	0
5.0%	Staff Training	1,075	1,129	1,185	1,244	1,307
	Administration					
5.0%	Stationery	550	578	606	637	669
	Photocopying	600	600	600	600	600
	Adverts (not elections)	0	0	0	0	0
5.0%	Postage	450	473	496	521	547
5.0%	Telephones/broadband/email	3,000	3,150	3,308	3,473	3,647
5.0%	Office Equipment	1,000	1,050	1,103	1,158	1,216
2.0%	Audit	1,700	1,734	1,769	1,804	1,840
5.0%	Subscriptions	2,750	2,888	3,032	3,183	3,343
5.0%	IT/hosted applications	4,500	4,725	4,961	5,209	5,470
5.0%	Website	400	420	441	463	486
5.0%	Computer Maintenance	200	210	221	232	243
7.5%	Insurance	20,000	21,500	23,113	24,846	26,709
5.0%	Bank Charges	200	210	221	232	243
5.0%	Health & Safety	300	315	331	347	365
	Data Protection Annual Subscription	35	35	35	35	35
5.0%	HR Advisory Service	1,800	1,890	1,985	2,084	2,188

TOWN COUNCIL BUDGET HEADING		2023-24	2024-25	2025-26	2026-27	2027-28
		(£)	(£)	(£)	(£)	(£)
	Travel training	500	500	500	500	500
	Civic & Councillors					
	Mayors Allowance	2,000	2,000	2,000	2,000	2,000
5.0%	Councillors Training	500	525	551	579	608
2.0%	Civic Regalia	500	510	520	531	541
	Elections/Polls	0	0	0	0	0
	Mayoral Board	100	100	100	100	100
	Honorary Citizenship	200	200	200	200	200
	Annual Report/newsletter	100	100	100	100	100
	Plaques/pennants/gifts	200	200	200	200	200
	Hospitality	500	500	500	500	500
	Contingencies	0	0	0	0	0
	Free Resource (Section 137)	150	150	150	150	150
5.0%	Events	2,000	2,100	2,205	2,315	2,431
	Event Freelance project coordinator	0				
	Legal Cost Community Asset Transfer	500	500	500	500	500
	Building Management					
2.0%	Gas	5,000	5,100	5,202	5,306	5,412
3.0%	Electricity	9,000	9,270	9,548	9,835	10,130
2.0%	Water Rates	1,000	1,020	1,040	1,061	1,082
	Refuse Collections	500	500	500	500	500
	Rates		0	0	0	0

TOWN COUNCIL BUDGET HEADING		2023-24	2024-25	2025-26	2026-27	2027-28
		(£)	(£)	(£)	(£)	(£)
2.0%	Hygiene contracts	1,800	1,836	1,873	1,910	1,948
2.0%	Security Patrols	10,000	10,200	10,404	10,612	10,824
	Fire, Alarms callouts					
2.0%	ADT Contracts	6,000	6,120	6,242	6,367	6,495
2.0%	ADT (R&M)	2,500	2,550	2,601	2,653	2,706
5.0%	Repairs & Maintenance	12,000	12,600	13,230	13,892	14,586
5.0%	Cleaning/Hygiene Supplies	1,500	1,575	1,654	1,736	1,823
2.0%	Fixtures & Fittings	1,000	1,020	1,040	1,061	1,082
	Maintenance Reserve	500	500	500	500	500
5.0%	Air Conditioning	6,000	6,300	6,615	6,946	7,293
5.0%	Heating System	5,000	5,250	5,513	5,788	6,078
			0	0	0	0
	Other Services		0	0	0	0
2.0%	Allotments	2,500	2,550	2,601	2,653	2,706
2.0%	Allotment Fence Stakesby	0	0	0	0	0
2.0%	Allotment Fencing Cala Beck	1,000	1,020	1,040	1,061	1,082
2.0%	Cholmley Allotment Caedmon's Trod	1,000	1,020	1,040	1,061	1,082
	Modern apprentice	3,500	3,500	3,500	3,500	3,500
	Grants	0	0	0	0	0
5.0%	Christmas Lights	25,000	26,250	27,563	28,941	30,388
	Notice board	150	150	150	150	150
2.0%	Public conveniences	5,000	5,100	5,202	5,306	5,412
	Public conveniences (Water Charges)	15,000	15,000	15,000	15,000	15,000
	Spital Bridge - Residents Parking site	0	0	0	0	0

		2023-24	2024-25	2025-26	2026-27	2027-28
TOWN COUNCIL BUDGET HEADING		(£)	(£)	(£)	(£)	(£)
	Footbridge extension	0	0	0	0	0
	Contribution to Reserves	0	0	0	0	0
	War Memorial	250	250	250	250	250
2.0%	Harbour Story Board (R&M)	500	510	520	531	541
	Twinning	100	100	100	100	100
	Welcome To Whitby sign maintenance	0	0	0	0	0
2.0%	Climate Emergency Engagement	1,000	1,020	1,040	1,061	1,082
	Victoria Spa Well maintenance	1,000	1,000	1,000	1,000	1,000
	Neighbourhood Plan	15,000	5,000	0	0	0
	Unitary engagement	12,500	12,500	0	0	0
5.0%	Christmas Festival	50,000	52,500	55,125	57,881	60,775
		487,110	492,156	490,039	506,040	521,330
			1.0%	-0.4%	3.3%	3.0%
TOWN COUNCIL INCOME						
Heading						
	Other refunds misc.	4000	4000	4000	4000	4000
	Other refunds PAG	4000	4000	4000	4000	4000
	Allotments	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
	PPM Office rental	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	PPM Office telephone refund					
	Christmas Lighting NYC	10,000.00	10,000.00	0.00	0.00	0.00
	WTC Bank Interest & Loyalty Reward	150.00		8,000.00	8,000.00	8,000.00
	PAG Commission	600.00	150.00	150.00	150.00	150.00
	Refunds Lit & Phil	10000.00	600.00	600.00	600.00	600.00

		2023-24	2024-25	2025-26	2026-27	2027-28
TOWN COUNCIL BUDGET HEADING		(£)	(£)	(£)	(£)	(£)
	Art Galley/Museum - 60% Admissions	45,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	Capital/Heritage Grants	5,000.00	41,000.00	41,000.00	41,000.00	41,000.00
	Armed Forces WP income		5,000.00	5,000.00	5,000.00	5,000.00
	Christmas Festival income	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	Transfers from reserves					
	Neighbourhood Plan	10,000.00	8,000.00			
	Community Donation Toilets	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	Residents Parking					
2.0%	Public Toilets	55,000	56,100	57,222	58,366	59,534
	Total	203,550.00	198,650.00	189,772.00	190,916.44	192,083.77
	Net Expenditure	487,110	492,156	490,039	506,040	521,330
	Net Income	203,550	198,650	189,772	190,916	192,084
	Precept to balance	283,560	293,506	300,267	315,124	329,247
0.5%	Tax Base	4947.97	4,973	4,998	5,023	5,048
	Band D Equivalent	57.31	59.02	60.08	62.74	65.23
			1.71	1.06	2.66	2.49

RESERVES REVIEW

31/03/22 Balance (£)	Reserve	31/01/23 Balance (£)
28,861.41	General Fund (as of end of January)	56,987.18
7,000.00	Allotment Reserve	7,000.00
33,000.00	Toilets Reserve	33,000.00
14,000.00	Maintenance Reserve	14,000.00
0.00	Apprentice Reserve Fund	0.00
2,570.00	War Memorial Reserve	2,570.00
10,000.00	Christmas Lights	10,000.00
1,218.18	Legal costs reserve	1,218.18
55.77	Project/Event Reserve	55.77
0.00	Elections & Polls	0.00
493.76	Alarm Call Outs	493.76
1,000.00	Noticeboard	1,000.00
1,100.00	Mayoral Allowance (2021-22 Mayoral Year)	66.33
1,697.13	Training reserve	1,697.13
5,000.00	Residents Parking Reserve	5,000.00
0.00	Pier Extension footbridge	0.00
105,996.25		133,088.35

FUNDING FOR THE PROVISION OF TABLET COMPUTERS FOR COUNCILLORS

A member has raised the question of whether it should be the council's policy to provide tablet computers for elected members of the council to enable them to conduct council business, including (but not necessarily limited to) accessing meeting papers, receiving and sending email and attending virtual meetings.

Separately, it has been suggested that Scarborough Borough Council may have available tablet computers (iPads) which are due to be returned by borough councillors on or after 31 March 2023. It is not known if these are due to be redeployed within North Yorkshire Council or if these are to be disposed of. An enquiry has been made to borough officers.

There are two broad possibilities available:

- Purchase 19 tablet computers – with a one-off cost, with on-going support and maintenance to be handled ad-hoc or through a service contract.
- Enter into a managed lease agreement with a supplier offering support and maintenance.

The first option is likely to cost between £5,000 and £8,000 – one-off

The second is likely to cost between £4,000 and £6,000 – annually.

There is no budget provision for the purchase or lease of equipment for members in the 2023/34 budget.

The committee's view is sought on whether or not to obtain quotations for either approach to providing tablet computers and as to the means of funding this from current budgets.