

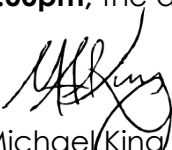


PANNETT PARK | WHITBY | YO21 1RE  
TEL: (01947) 820227 | E MAIL: info@whitbytowncouncil.gov.uk

Dear Councillor,

1 February 2024

You are summoned to attend a meeting of the **FINANCE POLICY & GENERAL PURPOSES COMMITTEE** to be conducted at the **Pannett Gallery**, on **Tuesday 6 February 2024 at 6:00pm**, the agenda for which is set out below.

  
Michael King  
Town Clerk

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

Councillors A Abbott and 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 5 DECEMBER 2023

(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)
- b) Asset Register (for approval)

(page 7)

(page 13)

- 7. REVIEW OF GOVERNANCE DOCUMENTS** (page 19)  
To recommend revised constitution to the Annual Meeting of Council for adoption.
- 8. WHITBY MARITIME HUB CONSULTATION** (page 21)  
Deferred from meeting of Harbour Committee.

## Finance

- 9. APPROVAL OF EXPENDITURE** (page 23)  
To approve payment of invoices dated to 31 December 2023.
- 10. EXPENDITURE TO END OF QUARTER THREE** (page 25)  
To receive
- 11. MEDIUM TERM FINANCIAL PLAN** (page 29)  
Revised plan submitted for approval.
- 12. RESERVES REVIEW** (page 39)  
To note the month ten position and recommend movements for consideration.

## WHITBY TOWN COUNCIL

Minutes of the meeting of the **Finance Policy & General Purposes** Committee held in Pannett Art Gallery, Whitby, on **Tuesday 5 December 2023** at 6pm.

**Present** Councillor Mrs L Wild (Chair) and Councillors Mrs H Coughlan, R Dalrymple, J Harston, A Jones, Mrs S Turner and Mrs N Wilson.

**Also** Mr King, Town Clerk, Councillors Barnet, Mrs Brown and Nock, and eight members of the public.

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

**279/23 APOLOGIES**

None

**280/23 DECLARATION(S) OF INTERESTS & REQUEST FOR DISPENSATION**

None

**STANDING ORDERS SUSPENDED**

**281/23 PUBLIC PARTICIPATION**

Four people spoke in relation to Item (item 307/23).

**STANDING ORDERS REINSTATED**

**282/23 MINUTES OF MEETING HELD ON 3 OCTOBER 2023.**

**MOVED** by Councillor Dalrymple, seconded by Councillor Mrs Coughlan.

**RESOLVED** that minutes of the Finance Policy & General Purposes Committee held on the 8 August 2023 are approved as a correct record.

**283/23 ACTION OUTSTANDING FROM PREVIOUS MEETINGS**

None.

**284/23 REVIEW OF GOVERNANCE ARRANGEMENTS**

Submitted a timetable to review the council's Standing Orders, Financial Regulations, Policies and Procedures.

**MOVED** by Councillor Mrs Turner, seconded by Councillor Jones

**RESOLVED** that a) Questions or suggested amendments to the council's constitution are raised with the clerk no later than Monday 22 January 2024;  
b) A draft constitution, with marked revisions and any proposed amendments arising from a), above, is considered by FP&GP Committee on 6 February 2024; and  
c) A final recommended constitution is submitted to Annual Council on 14 May 2024 for adoption.

**285/23 UTILITY CONTRACTS - WATER**

Submitted: quotations for renewal of the water supply contracts for the public conveniences, Stakesby Vale allotments and Pannett Gallery & Whitby Museum.

**MOVED** by Councillor Mrs Coughlan, seconded by Councillor Mrs Turner

**RESOLVED** that the council's water supply contracts for public conveniences, Pannett Art Gallery and Whitby Museum, and Stakesby Vale Allotment are let to Everflow and that the contract terms run for three years from January 2024.

**286/23 INTERNAL AUDIT INTERIM REPORT – 2023-24 ACCOUNTS**

**MOVED** by Councillor Mrs Turner, seconded by Councillor Mrs Wilson

**RESOLVED** that the independent auditor's report is received.

**287/23 APPROVAL OF EXPENDITURE**

Submitted: a schedule of invoices dated to 30 November 2023.

**MOVED** by Councillor Jones, seconded by Councillor Mrs Coughlan

**RESOLVED** that the schedule of expenditure up to 30 November in the sum of £131,548.46 (as attached) is approved and submitted to Full Council.

**288/23 COST CENTRE INCOME AND EXPENDITURE TO 31 OCTOBER 2023**

Submitted: a summary of income and expenditure to 31 October 2023, by budget heading.

**MOVED** by Councillor Jones, seconded by Councillor Mrs Coughlan

**RESOLVED** that cost centre income and expenditure to 31 August 2023 be noted.

**289/23 BUDGET PREPARATION 2024/25**

Submitted: an initial draft budget incorporating previously approved inflationary assumptions, known commitments to spend and growth items proposed by members.

**MOVED** by Councillor Mrs Turner, seconded by Councillor Mrs Wild

**RESOLVED** that a) the draft budget is circulated to all members for comment; b) comments on the budget are returned to the Clerk by 24 December; and c) a revised draft, incorporating members' views is circulated for Council in January, to enable a budget to be set.

## Appendix A – APPROVAL OF EXPENDITURE TO 30 NOVEMBER 2023

Date	Tran	Net	Organisation	Details	Heading
05/09/2023	181	£14.68	Barclays Bank	Commission Charges	5000/1/13
12/09/2023	183	£6,100.00	PAS Scaffolding Ltd	Scaffold for external decorating	5001/17
13/09/2023	182	£14,042.57	Mark Hunter - Painter &	Exterior painting - Museum and Gall	5001/17
14/09/2023	114	£67.00	East Coast Fire Services	Call out to fire panel fault - New	5002/2/2
18/09/2023	192	£79.00	SAGE UK Ltd	Payroll Software Subscription - Sep	5000/1/9
21/09/2023	193	£288.00	Siemens Financial	Telephone Lease Charge (Quarterly)	5000/1/5
21/09/2023	194	£1,182.67	TotalEnergies Gas &	Electricity Bill Pannett - September	5001/2
21/09/2023	195	£14.99	EE Limited	Mobile phone monthly - September	5000/1/5
22/09/2023	196	£233.09	ENGIE Gas Limited	Gas Bill Pannett - September	5001/1
25/09/2023	197	£320.00	SurveyMonkey Europe	Advantage Annual Plan	5000/1/9
25/09/2023	198	£36.16	Amazon Services Europe	Tripod, battery and memory card for	5000/1/6/4
25/09/2023	199	£46.90	Imagine Products Ltd	ID Badges	5000/1/6/4
25/09/2023	200	£11.05	Boyes of Whitby	Stationary	5000/1/1
26/09/2023	201	£2,134.76	Everflow Limited	Water Bill Toilets - August	5002/2/1
27/09/2023	180	£71.49	Cathedral Hygiene	Monthly periodic payment (Invoice M	5001/6
27/09/2023	202	£50.68	Pitney Bowes	August Invoice - Finance	5000/1/6/4
28/09/2023	203	£35.00	Information Commissioners	Registration Fee 2023/24	5000/1/14
29/09/2023	204	£155.97	Document Solutions	September Bill	5000/1/5
04/10/2023	205	£176.73	Grenke Leasing	Photocopier Quarterly Lease Charge	5000/1/2
05/10/2023	206	£8.80	Barclays Bank	Commission Charges	5000/1/13
16/10/2023	207	£79.00	SAGE UK Ltd	Payroll Software Subscription - Oct	5000/1/9
23/10/2023	208	£14.99	EE Limited	Mobile phone monthly - October	5000/1/5
23/10/2023	209	£23.99	NextGen Retail Ltd	Union flag	5002/13
24/10/2023	210	£160.53	ENGIE Gas Limited	Gas Bill Pannett - October	5001/1
24/10/2023	211	£1,034.65	TotalEnergies Gas &	Electricity Bill Pannett - October	5001/2
25/10/2023	212	£523.60	Green End Electrical	Replacement emergency lighting as s	5001/17
25/10/2023	213	£226.55	Laughing Whale Print &	Uniform polos & fleeces	5000/1/6/4
25/10/2023	214	£172.25	Morris Vermaport Limited	Lift call out and repair	5001/13
25/10/2023	215	£75.00	Whitby Area Development	Town Meeting (3 September)	5000/2/15
25/10/2023	216	£75.00	Whitby Area Development	Town Meeting (18 September)	5000/2/15
25/10/2023	217	£762.23	Vistech Security Ltd	August Security	5001/7
25/10/2023	218	£11,747.83	Nordic Forsaking &	Toilets Insurance 2023-24	5002/2/2
25/10/2023	219	£42.33	Rentokil Initial UK Ltd	Service Period 30/09/2023 - 29/10/2	5001/6
25/10/2023	220	£35.00	East Coast Fire Services	Call out to fire panel fault - New	5002/2/2
25/10/2023	221	£10,182.45	Blachere Illumination UK	Whitby Town Council - Bio-print	5002/4
25/10/2023	222	£488.82	Comgas Heating Limited	Replace leaking galvanised cold fee	5001/16
25/10/2023	223	£70.00	Dan Close CCTV & Fire Ltd	1 x Standard Call Out Whitby Area	5001/17
25/10/2023	224	£125.00	Vinyl Signs of Whitby	To print/supply 3 x new pvc banners	5002/19
25/10/2023	225	£714.60	Vistech Security Ltd	September Security	5001/7
25/10/2023	226	£42.33	Rentokil Initial UK Ltd	Service Period 30/10/2023 - 29/11/2	5001/6
25/10/2023	227	£50.00	Society of Local Council	Water Compliance and Legionella Con	5000/1/18
25/10/2023	228	£376.67	Society of Local Council	National Conference 2023	5000/1/18

## Minutes

## Item 4

Date	Tran	Net	Organisation	Details	Heading
25/10/2023	229	£434.20	Comgas Heating Limited	Install mixer valves in toilets	5001/17
25/10/2023	230	£180.00	Brian Oakley	Window cleaning - Gallery & Museum	5001/11
25/10/2023	231	£135.20	Wilf Noble Construction	August & September invoices	5001/17
25/10/2023	232	£798.87	Business Stream	Pannett Gallery and Whitby Museum -	5001/3
25/10/2023	233	£173.00	Business Stream	Water supply 24 June to 23 September	5002/1/4
25/10/2023	234	£242.00	ADT Fire & Security PLC	Work on fire system due to faulty e	5001/10
25/10/2023	235	£344.72	ADT Fire & Security PLC	Work on fire system due to false al	5001/10
26/10/2023	236	£2,051.09	Everflow Limited	Water Bill Toilets - September	5002/2/1
27/10/2023	237	£89.17	Pitney Bowes	September Invoice - Finance	5000/1/6/4
27/10/2023	238	£71.49	Cathedral Hygiene	Monthly periodic payment (Invoice M	5001/6
31/10/2023	239	£155.15	Document Solutions	October Bill	5000/1/5
06/11/2023	TBC	£8.50	Barclays Bank	Commission Charges	5000/1/13
07/11/2023	TBC	£1,860.00	Maybank Buildings Surveyors	Museum Floor	5001/17
07/11/2023	TBC	£298.96	Vinyl Signs of Whitby	Signage	5001/17
07/11/2023	TBC	£630.00	Wellers Law Group	Legal Work	5000/1/14
07/11/2023	TBC	£217.76	Green End Electrical	Replacement isolator switch	5001/17
08/11/2023	TBC	£354.00	Whitby Advertiser	Christmas Festival Advertising	5002/19
15/11/2023	TBC	£2,199.46	Everflow Limited	Water Bill Toilets - October	5002/2/1
16/11/2023	TBC	£94.80	SAGE UK Ltd	Payroll Software Subscription - Nov	5000/1/9
21/11/2023	TBC	£1,261.33	TotalEnergies Gas &	Electricity Bill Pannett - November	5001/2
21/11/2023	TBC	£11.99	EE Limited	Mobile phone monthly - November	5000/1/5
21/11/2023	TBC	£938.08	ENGIE Gas Limited	Gas Bill Pannett - November	5001/1
22/11/2023	TBC	£168.00	Grenke Leasing	Photocopier Termination Charge	5000/1/2
23/11/2023	TBC	£19.99	eBay	CCTV Camera	5001/17
23/11/2023	TBC	£41.98	Amazon Services Europe	Union flag (2 off)	5002/21
23/11/2023	TBC	£159.99	Amazon Services Europe	Portable loop	5000/1/14
23/11/2023	TBC	£181.96	Amazon Services Europe	Christmas tree Lights (4 off)	5002/19
23/11/2023	TBC	£28.99	Amazon Services Europe	Bankers Boxes	5002/19
23/11/2023	TBC	£24.80	Boyes of Whitby	Stationery	5002/19
23/11/2023	TBC	£65.00	Hedleys Book Shop	Prizes	5002/19
27/11/2023	TBC	£3,372.80	Everflow Limited	Water Bill Toilets - November	5002/2/1
27/11/2023	TBC	£85.79	Cathedral Hygiene	Monthly periodic payment (Invoice M	5001/6
30/11/2023	TBC	195.73	Document Solutions	November Bill	5000/1/5
		£62,561.30	Confidential Transactions		
<b>Total</b>		<b>£131,548.46</b>			

### 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
<b>Infrastructure &amp; Resources</b>							
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
<b>Governance &amp; Financial</b>							
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
<b>Operations</b>							
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
<b>Third Parties</b>							
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

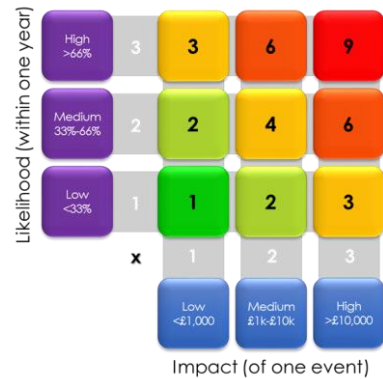
	Strategic Risk Identified	Existing Controls to Mitigate	Impact	Likelihood	Risk Score	Future Actions to Mitigate risk	Date to Implement actions or Review date	Responsible Person
44	Inappropriate rate of pay to employees (salary & hours paid etc) False employees	Ensure employee regulations are available 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/inv oice 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 – 6 FEBRUARY 2024**  
**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 2023-24**

- 3.1 There have been no material acquisitions or disposals affecting the council's asset register in the year to date. 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) is approved.

**Michael King**  
Clerk



**WHITBY TOWN COUNCIL  
ASSET REGISTER 2023/24**

Asset No	Description	Location	Acquisition date	Acquisition Cost	AGAR	Insurance Value Renewal	Status
	<b>COMMUNITY ASSETS</b>						
CA1	Pannett Art Gallery Collection	YO21 1RE	1974			£ 1,526,300.00	Management Trustee only
	<b>LAND AND BUILDINGS</b>						
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
	<b>Fixed Assets for AGAR</b>						
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
	<b>General Equipment</b>						
	CCTV & security system	YO21 1RE					annual contract
	Telephone System	YO21 1RE					leased
	<b>Town Clerks Office</b>						
	Desktop Computer	YO21 1RE					purchased
	Laser printer Kyocera ECOSYS P6026	YO21 1RE					purchased
	laptop	On & Offsite					purchased

## Reports

## Item 6b – ASSET REGISTER

Asset No	Description	Location	Acquisition date	Acquisition Cost	AGAR	Insurance Value Renewal	Status
	<b>Deputy Clerks Office</b>						
	Desktop computer	YO21 1RE					purchased
	Photocopier Kyocera Taskalfa	YO21 1RE					leased
	laptop	On & Offsite					purchased
	<b>Gallery Curators office</b>						
	Laptop - PAG	On & Offsite					purchased
	Laptop - PAG collection database	On & Offsite					purchased
	<b>Reception Office</b>						
	laptop	On & Offsite					purchased
	desktop	YO21 1RE					purchased
	<b>Office Furniture</b>						
	chairs, desks, cupboards, filing cabinets etc.	YO21 1RE					purchased
	small items - fans, desktop items etc.	YO21 1RE					purchased
	Dyson vacuum	YO21 1RE					purchased
	Henry vacuum	YO21 1RE					purchased
	Portable hearing loop	YO21 1RE					purchased
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
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
<b>Total</b>					<b>£ 36,622.51</b>	<b>£ 7,441,653.51</b>	



**WHITBY TOWN COUNCIL**  
**FINANCE, POLICY AND GENERAL PURPOSES COMMITTEE – 6 FEBRUARY 2024**  
**REVIEW OF GOVERNANCE DOCUMENTS**

**1. Introduction**

- 1.1 The Council's constitution documents have been available for members to raise suggestions or questions. No points were raised.
- 1.2 The Constitution includes the following four documents:
  - 1) Standing Orders
  - 2) Financial Regulations
  - 2) Terms of Reference & Scheme of Delegation
  - 4) Other Policies and Procedures
- 1.3 Revised documents are presented separately. Revisions are suggested to Parts 1, 3 and 4 – as marked. Members should note that NALC are expected to issue a revised version of the Model Financial Regulations, which council should consider as revisions to document 2, as soon as these are published.

**2. Recommendation**

- 2.1 That the revised Governance Documents, as presented, are recommended to the Annual Meeting of Council for adoption.

**Michael King**  
Clerk



**Whitby Maritime Hub Consultation (Deferred from Harbour Committee)**

North Yorkshire Council's Regeneration team have forwarded the following information for councillors' information.

An ambitious £10 million proposal to create a hub for marine and maritime innovation and enterprise on Whitby's Endeavour Wharf will soon take a major step forward with the submission of its planning application.

Before the plans are submitted North Yorkshire Council is launching a wide-ranging consultation with local stakeholders to ensure that all views are heard, starting on 15 January.

NYC would like to invite residents to view the plans and to comment on them by visiting [www.northyorks.gov.uk/WhitbyMaritimeHub](http://www.northyorks.gov.uk/WhitbyMaritimeHub)

North Yorkshire Council will also be welcoming local residents to public consultation events at

- Eastside Community Centre, 23 January 2024, 10:00 to 4:00pm (accessible venue)
- Whitby Coliseum, 27 January 2024, 10:00 to 4:00pm (accessible venue)
- Whitby Coliseum, 31 January 2024, 10:00am to 7:00pm (accessible venue)

Information will be available to view at the Eastside Community Centre, Whitby Coliseum and the Library and on request at the Harbour Office from 15 January to 9 February 2024 during office hours.

The Whitby Maritime Hub proposals are part of the £17.1 million Towns Fund awarded to Whitby in 2021, £10 million of which has been allocated to the hub which will transform the town's Endeavour Wharf.

At the heart of Whitby's regeneration plans are improvements which will support the economy, including the maritime industry, to make the town a better place to live, work and visit.

Endeavour Wharf has been a site of maritime activity in Whitby since the 1800s, from fishing to boat building and today remains an operational wharf as well as providing car parking facilities.

A new Maritime Hub will be built on part of the Wharf to establish an innovation centre providing training courses for the maritime industry, related workshop space and office accommodation. The aspiration is that the hub will drive the rebirth of Whitby's Maritime industry by providing new opportunities for training and employment closer to home.

The hub will be the home of the current wharf operations of the Harbour Authority as well as creating opportunities to diversify and secure the marine sector for the future.

In addition, all members have been invited to participate in the Teams meeting set up for Thursday, 18 January.

Feedback from this consultation will be used to shape the final planning application which is due to be submitted in March 2024.

The consultation closes on 9 February 2024.



**Approval of Expenditure to 31 December 2023**

<b>Paid date</b>	<b>Tn no</b>	<b>Net</b>	<b>Details</b>		<b>Heading</b>
04/12/23	264	£15.00	Comgas Heating Limited	Replace leaking galvanised	5001/16
04/12/23	270	£1,548.00	Shed Erection Contractors	Christmas Festival	5002/19
04/12/23	271	£736.00	St George Security	Christmas Festival site security	5002/19
04/12/23	272	£289.10	H E Wooley LTD	Fire protection - servicing	5001/17
04/12/23	273	£303.56	Harrisons Van Hire	Christmas Festival	5002/19
04/12/23	274	£9.34	Howden Joinery Group	Timber	5001/17
04/12/23	275	£30.00	Royal British Legion	Poppy wreath	5000/2/11
04/12/23	276	£675.47	PHS Group	October and November I	5001/11
04/12/23	277	£10.99	Normans Business Solutions	Stationery	5000/1/1
04/12/23	278	£72.40	Sapphire Print Solutions	November usage (and part	5000/1/2
04/12/23	280	£4,995.00	This Is The Coast Ltd	Stage Hosting	5002/19
04/12/23	281	£726.51	Vistech Security Ltd	November Security	5001/7
04/12/23	282	£714.60	Vistech Security Ltd	October Security	5001/7
04/12/23	283	£900.00	Yorkshire Shed Company Ltd	transporting sheds	5002/19
04/12/23	284	£439.13	Comgas Heating Limited	Underfloor heating	5001/16
04/12/23	285	£1,040.41	Comgas Heating Limited	Supply and fit new Magna	5001/16
04/12/23	286	£810.00	Medics UK	Christmas Festival cover	5002/19
04/12/23	287	£182.00	Jetprint	Christmas Cards	5000/2/1
04/12/23	288	£110.50	Sacky's Café	Coffees – Christmas Festival	5002/19
04/12/23	289	£178.75	Morris Vermaport Limited	Lift call out and repair	5001/13
04/12/23	290	£146.25	Morris Vermaport Limited	Lift call out and repair	5001/13
04/12/23	291	£60.00	Dan Close CCTV & Fire Ltd	Repair connection to CCTV	5001/17
04/12/23	292	£250.00	Gordon Fletcher	Mid year audit	5000/1/7
04/12/23	293	£8.50	Barclays Bank	Commission Charge	5000/1/13
06/12/23	294	£21.90	Grenke Leasing	Photocopier Termination	5000/1/2
18/12/23	295	£79.00	SAGE UK Ltd	Payroll Software Subscription -	5000/1/9
19/12/23	269	-£226.55	Laughing Whale Print &	Contra 213, Uniform polos &	5000/1/6/4
19/12/23	296	£2,164.22	Pheonix Fireworks Limited	Christmas Festival display	5002/19
19/12/23	297	£7,550.00	Powercare	Electrical Supply Christmas	5002/19
19/12/23	300	£171.25	Whistlestop Café	Catering for Festival	5002/19
19/12/23	301	£42.33	Rentokil Initial UK Ltd	Service Period 30/11/2023 -	5001/6
19/12/23	304	£546.67	SLCC	Membership	5000/1/20/2
19/12/23	305	£259.17	SLCC	Practitioners' Conference	5000/1/18
19/12/23	306	£91.67	Rotherham Metropolitan	Yorkshire Day celebration	5000/2/1
19/12/23	307	£555.00	Andrews Air Conditioning	Call out to A/C fault	5001/15
19/12/23	308	£323.62	Andrews Air Conditioning	A/C Maintenance	5001/15
21/12/23	309	£940.18	ENGIE Gas Limited	Gas Bill Pannett - December	5001/1
21/12/23	310	£228.00	Siemens Financial Services	Telephone Lease Charge	5000/1/5
27/12/23	311	£970.23	TotalEnergies Gas & Power	Electricity Bill Pannett -	5001/2
27/12/23	312	£131.67	Pitney Bowes	December Invoice - Finance	5000/1/6/4
27/12/23	313	£71.49	Cathedral Hygiene	Monthly periodic payment	5001/6

## Reports

## Item 9 – APPROVAL OF EXPENDITURE

<b>Paid date</b>	<b>Tn no</b>	<b>Net</b>	<b>Details</b>		<b>Heading</b>
27/12/23	315	£3,554.97	Everflow Limited	Water Bill Toilets - December	5002/2/1
29/12/23	267	£52.53	Document Solutions	Photocopier November	5000/1/2
29/12/23	299	£155.15	Document Solutions	December Bill	5000/1/5
29/12/23	314	£50.68	Pitney Bowes	December invoice - quarterly	5000/1/6/4
29/12/23	316	£6.50	Boyes of Whitby	Stationery	5002/19
29/12/23	317	£13.29	Co-Op Whitby	Refreshments - Festival build	5002/19
29/12/23	318	£35.63	Post Office	Stamps	5000/1/4
29/12/23	319	£21.66	Amazon Services Europe	Storage Bags	5002/19
		<b>£32,061.77</b>			
		£20,528.22	Confidential Transactions		
		<b>£52,589.99</b>			



# Budget Headings Summary

Start of year 01/04/23

Heading	Net (£)	Vat (£)	Gross (£)
5000 Core & Democratic Expenditure			
5000/1 Administration			
5000/1/1 Stationery	184.05	36.82	220.87
5000/1/2 Photocopying	938.41	187.68	1,126.09
5000/1/3 Adverts	0.00	0.00	0.00
5000/1/4 Postage	44.39	0.83	45.22
5000/1/5 Telephones/broadband/email	2,257.84	451.58	2,709.42
5000/1/6 Office Equipment			
5000/1/6/1 Computing	0.00	0.00	0.00
5000/1/6/2 Furniture	0.00	0.00	0.00
5000/1/6/3 Consumables	0.00	0.00	0.00
5000/1/6/4 Operational Equipment	593.68	118.70	712.38
5000/1/7 Audit	600.00	0.00	600.00
5000/1/9 IT Hosted Applications	4,347.27	869.46	5,216.73
5000/1/10 Website	150.00	30.00	180.00
5000/1/11 Computer Maintenance	0.00	0.00	0.00
5000/1/12 Insurance	15,598.50	168.40	15,766.90
5000/1/13 Bank Charges	99.97	0.00	99.97
5000/1/14 Professional Fees	38.00	423.93	461.93
5000/1/15 Legal Costs	525.00	105.00	630.00
5000/1/16 Data Protection Annual Fee	0.00	0.00	0.00
5000/1/17 HR Advisory Service	2,119.67	0.00	2,119.67
5000/1/18 Staff Training	685.84	137.16	823.00
5000/1/19 Staff Travel Expenses	51.85	0.00	51.85
5000/1/20 Subscriptions			
5000/1/20/1 YLCA/NALC	1,520.00	0.00	1,520.00
5000/1/20/2 SLCC	546.67	109.33	656.00
5000/1/20/3 Yorkshire Society	0.00	0.00	0.00
5000/1/20/4 Rural Services Network	133.00	26.60	159.60
5000/1/21 Room Hire	0.00	0.00	0.00
5000/1/22 Health & Safety	0.00	0.00	0.00
5000/1/23 Publications	0.00	0.00	0.00
5000/1 Administration Total	30,434.14	2,665.49	33,099.63
5000/2 Civic & Councillors			
5000/2/1 Mayor's Allowance	333.45	61.40	394.85
5000/2/2 Councillors' Training	187.36	13.08	200.44
5000/2/3 Civic Regalia	16.67	3.33	20.00
5000/2/4 Election/Polls	0.00	0.00	0.00
5000/2/5 Mayoral Board	0.00	0.00	0.00
5000/2/6 Honorary Freeman	0.00	0.00	0.00

## Budget Headings Summary

Start of year 01/04/23

Heading	Net (£)	Vat (£)	Gross (£)
5000/2/7 Annual Report	0.00	0.00	0.00
5000/2/8 Plaques and Pennant Gifts	0.00	0.00	0.00
5000/2/9 Hospitality	108.85	0.00	108.85
5000/2/10 Contingencies	0.00	0.00	0.00
5000/2/11 Section 137	30.00	0.00	30.00
5000/2/12 Civic Events	0.00	0.00	0.00
5000/2/13 Twinning	0.00	0.00	0.00
5000/2/14 Councillors' Travel & Subsistence	0.00	0.00	0.00
5000/2/15 Parish Meeting	150.00	30.00	180.00
5000/2 Civic & Councillors Total	826.33	107.81	934.14
5000 Core & Democratic Expenditure Total	31,260.47	2,773.30	34,033.77
5001 Facilities Management			
5001/1 Gas	4,538.66	907.75	5,446.41
5001/2 Electricity	9,342.33	1,868.48	11,210.81
5001/3 Water Charges	1,323.18	0.00	1,323.18
5001/4 Trade Waste	679.65	0.00	679.65
5001/5 Business Rates	0.00	0.00	0.00
5001/6 Hygiene Contracts	2,110.67	422.15	2,532.82
5001/7 Security Patrols	7,070.32	1,414.05	8,484.37
5001/8 Alarm Call Outs	0.00	0.00	0.00
5001/9 ADT Contracts	7,899.34	1,579.87	9,479.21
5001/10 ADT Repairs and Maintenance	5,619.44	1,123.88	6,743.32
5001/11 Cleaning/Hygiene Supplies	2,147.77	321.55	2,469.32
5001/12 Fixtures and Fittings (R&M)	367.51	69.51	437.02
5001/13 Lift Maintenance	887.18	177.44	1,064.62
5001/14 Operational Equipment (New)	133.33	26.66	159.99
5001/15 Air Condiioning	2,090.31	418.05	2,508.36
5001/16 Heating System	4,109.87	821.98	4,931.85
5001/17 Repairs & Maintenace (General)	34,688.68	2,895.84	37,584.52
5001/99 Maintenance Reserve	0.00	0.00	0.00
5001 Facilities Management Total	83,008.24	12,047.21	95,055.45
5002 Services			
5002/1 Allotments			
5002/1/1 Infrastructure	0.00	0.00	0.00
5002/1/2 Grounds Maintenance	200.00	0.00	200.00
5002/1/3 Clearance	0.00	0.00	0.00
5002/1/4 Water Charges	408.78	0.00	408.78
5002/1 Allotments Total	608.78	0.00	608.78
5002/2 Public Conveniences			
5002/2/1 Water Charges	31,810.61	0.00	31,810.61
5002/2/2 Additional Works	13,771.11	584.97	14,356.08
5002/2 Public Conveniences Total	45,581.72	584.97	46,166.69
5002/4 Christmas Lights	23,930.86	4,786.17	28,717.03

## Budget Headings Summary

Start of year 01/04/23

Heading	Net (£)	Vat (£)	Gross (£)
5002/5 Notice Board	0.00	0.00	0.00
5002/8 Spital Bridge - Residents Parking site	0.00	0.00	0.00
5002/10 Abbey / Caedmon Footpath	0.00	0.00	0.00
5002/11 Twinning	0.00	0.00	0.00
5002/12 Old Town Hall Survey	0.00	0.00	0.00
5002/13 War Memorial	23.99	0.00	23.99
5002/14 Harbour Story Boards (R&M)	0.00	0.00	0.00
5002/15 Welcome to Whitby Sign (R&M)	0.00	0.00	0.00
5002/16 Climate Emergency Engagement	0.00	0.00	0.00
5002/17 Victoria Spa Well (R&M)	0.00	0.00	0.00
5002/18 East Pier Footbridge	6,000.00	0.00	6,000.00
5002/19 Christmas Festival	20,722.02	3,778.45	24,500.47
5002/20 Other Events			
5002/20/1 Armed Forces	1,248.00	169.00	1,417.00
5002/20/2 Coronation	173.10	12.23	185.33
5002/20/3 Fossil Festival	0.00	0.00	0.00
5002/20 Other Events Total	1,421.10	181.23	1,602.33
5002/21 Armistice Day/Remembrance	34.98	7.00	41.98
5002/30 Modern Apprentice Contribution	0.00	0.00	0.00
5002/40 Grants	0.00	0.00	0.00
5002/41 Pannett Extension	658.17	40.96	699.13
5002/42 Neighbourhood Plan	0.00	0.00	0.00
5002/43 Unitary Engagement	0.00	0.00	0.00
5002 Services Total	98,981.62	9,378.78	108,360.40
6000 Staffing			
6000/1 Nett Salaries	110,328.01	0.00	110,328.01
6000/2 Tax	14,727.20	0.00	14,727.20
6000/3 National Insurance			
6000/3/1 Employees' NIC	8,561.20	0.00	8,561.20
6000/3/2 Employer's NIC	12,710.85	0.00	12,710.85
6000/3 National Insurance Total	21,272.05	0.00	21,272.05
6000/4 Pension Contributions			
6000/4/1 Employees' Contribution	7,362.61	0.00	7,362.61
6000/4/2 Employer's Contribution (19.5%)	20,827.04	0.00	20,827.04
6000/4 Pension Contributions Total	28,189.65	0.00	28,189.65
6000 Staffing Total	174,516.91	0.00	174,516.91
<b>Total</b>	<b>387,767.24</b>	<b>24,199.29</b>	<b>411,966.53</b>



# 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 revising the assumption that any some growth in line with an anticipated transfer of services from the unitary may fall in the 2024/25 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. Early indications are that any transfer would be matched by income at a fixed level from NYC. 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	2024/25	2025/26	2026/27	2027/28	2028/29
Gross Expenditure (£)	514,900	521,882	529,489	547,742	566,668
Year on Year Growth (%)	1.4	1.5	3.4	3.5	1.4

#### 4. Expenditure Profiled over more than one financial year

4.1 The Town Council will take the opportunity, in reviewing its expenditure from a 2024/25 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
- Christmas Lights
- 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, considered over the timeframe of the MTFP:

- 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 The toilet revenue and costs of the public toilets have been adversely impacted in 2023/24 and are projected to be volatile over the next two years.

- 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 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. It is currently unknown if NYC will apply a second-homes council tax premium in 2025/26 and beyond. This would result in a significant uplift in the tax base.

## 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

Budget Heading		2024/25	2025/26	2026/27	2027/28	2028/29
		£	£	£	£	£
Growth	<b>TOWN COUNCIL EXPENDITURE</b>					
	<b>Staff Costs</b>					
4%	Gross Salaries, plus on-costs	258,040	268,362	279,096	290,260	301,870
	Staffing Contingency	0	-	-	-	-
4%	Staff Training	1,100	1,144	1,190	1,237	1,287
	<b>Administration</b>					
2%	Stationery	575	587	598	610	622
2%	Photocopying	625	638	650	663	677
2%	Adverts (not elections)	0	-	-	-	-
2%	Postage	475	485	494	504	514
2%	Telephones/broadband/email	3,000	3,060	3,121	3,184	3,247
2%	Office Equipment	1,000	1,020	1,040	1,061	1,082
	Audit	21,700	11,700	1,700	1,700	1,700
2%	Subscriptions	2,900	2,958	3,017	3,078	3,139
2%	IT/hosted applications	4,625	4,718	4,812	4,908	5,006
2%	Website	400	408	416	424	433
2%	Computer Maintenance	200	204	208	212	216
2%	Insurance	24,000	24,480	24,970	25,469	25,978
2%	Bank Charges	200	204	208	212	216
2%	Health & Safety	300	306	312	318	325
2%	Petty cash Misc.	0	-	-	-	-
2%	Data Protection Annual Subscription	35	36	36	37	38
2%	HR Advisory Service	0	-	-	-	-
2%	Travel training	500	510	520	531	541
	Admin saving	-2,125	-2,125	-2,125	-2,125	-2,125

Budget Heading		2024/25	2025/26	2026/27	2027/28	2028/29
		£	£	£	£	£
<b>Civic &amp; Councillors</b>						
0%	Mayors Allowance	1,600	1,600	1,600	1,600	1,600
0%	Councillors Training	550	550	550	550	550
0%	Civic Regalia	500	500	500	500	500
0%	Elections/Polls	12,000	12,000	12,000	12,000	12,000
0%	Mayoral Board	100	100	100	100	100
0%	Honorary Citizenship	100	100	100	100	100
0%	Annual Report/newsletter	0	-	-	-	-
0%	Plaques/pennants/gifts	100	100	100	100	100
0%	Hospitality	500	500	500	500	500
0%	Contingencies	0	-	-	-	-
0%	Free Resource (Section 137)	150	150	150	150	150
0%	Events	2,000	2,000	2,000	2,000	2,000
0%	Legal Costs	600	600	600	600	600
<b>Building Management</b>						
4%	Gas	4,000	4,160	4,326	4,499	4,679
4%	Electricity	10,000	10,400	10,816	11,249	11,699
4%	Water Rates	3,000	3,120	3,245	3,375	3,510
3%	Refuse Collections	500	515	530	546	563
3%	Rates	0	-	-	-	-
3%	Hygiene contracts	2,000	2,060	2,122	2,185	2,251
	Security Patrols	0	-	-	-	-
	Fire, Alarms callouts	0	-	-	-	-
3%	ADT Contracts	6,500	6,695	6,896	7,103	7,316
3%	ADT (R&M)	2,500	2,575	2,652	2,732	2,814
4%	Repairs & Maintenance	18,000	18,720	19,469	20,248	21,057
3%	Cleaning/Hygiene Supplies	1,500	1,545	1,591	1,639	1,688
3%	Fixtures & Fittings	1,000	1,030	1,061	1,093	1,126

## Reports

## Item 11 – MTFP

Budget Heading		2024/25	2025/26	2026/27	2027/28	2028/29
		£	£	£	£	£
	Maintenance Reserve	0	-	-	-	-
4%	Air Conditioning	6,300	6,552	6,814	7,087	7,370
4%	Heating System	5,250	5,460	5,678	5,906	6,142
<b>Other Services</b>						
3%	Allotments	2,600	2,678	2,758	2,841	2,926
3%	Allotment Fence Stakesby	0	-	-	-	-
3%	Allotment Fencing Cala Beck	1,000	1,030	1,061	1,093	1,126
3%	Cholmley Allotment Caedmon's Trod Project	0	-	-	-	-
3%	Modern apprentice	3,500	3,605	3,713	3,825	3,939
3%	Grants	0	-	-	-	-
3%	Christmas Lights	10,000	10,300	10,609	10,927	11,255
3%	Notice board	150	155	159	164	169
3%	Public conveniences	5,000	5,150	5,305	5,464	5,628
3%	Public conveniences (Water Charges)	43,000	44,290	45,619	46,987	48,397
3%	Spital Bridge - Residents Parking site	0	-	-	-	-
3%	Footbridge extension	0	-	-	-	-
3%	Contribution to Reserves	0	-	-	-	-
3%	War Memorial	250	258	265	273	281
3%	Harbour Story Board (R&M)	500	515	530	546	563
3%	Twinning	100	103	106	109	113
3%	Welcome To Whitby sign maintenance	0	-	-	-	-
3%	Climate Emergency Engagement	0	-	-	-	-
3%	Victoria Spa Well maintenance	1,000	1,030	1,061	1,093	1,126
3%	Neighbourhood Plan	5,000	5,150	5,305	5,464	5,628
3%	Unitary engagement	0	-	-	-	-
3%	Christmas Festival	46,500	47,895	49,332	50,812	52,336
		<b>514,900</b>	<b>521,882</b>	<b>529,489</b>	<b>547,742</b>	<b>566,668</b>

Budget Heading		2024/25	2025/26	2026/27	2027/28	2028/29
		£	£	£	£	£
<b>TOWN COUNCIL INCOME</b>						
3%	Other refunds misc.	4,200	4,326	4,456	4,589	4,727
3%	Other refunds PAG	4,200	4,326	4,456	4,589	4,727
3%	Allotments	1,400	1,442	1,485	1,530	1,576
3%	PPM Office rental	2,500	2,575	2,652	2,732	2,814
3%	PPM Office telephone refund	0	-	-	-	-
3%	Christmas Lighting NYC	10,000	10,300	10,609	10,927	11,255
3%	WTC Bank Interest & Loyalty Reward	150	155	159	164	169
3%	PAG Commission	600	618	637	656	675
3%	Refunds Lit & Phil	10,500	10,815	11,139	11,474	11,818
3%	Art Galley/Museum - 60% Admissions	47,250	48,668	50,128	51,631	53,180
3%	Capital/Heritage Grants	5,000	5,150	5,305	5,464	5,628
3%	Armed Forces WP income	0	-	-	-	-
3%	Christmas Festival income	52,500	54,075	55,697	57,368	59,089
3%	Transfers from reserves	0	-	-	-	-
3%	Neighbourhood Plan	5,000	5,150	5,305	5,464	5,628
3%	Community Donation Toilets	6,000	6,180	6,365	6,556	6,753
3%	Residents Parking	0	-	-	-	-
3%	Public Toilets	40,000	41,200	42,436	43,709	45,020
	<b>Total</b>	<b>189,300</b>	<b>194,979</b>	<b>200,828</b>	<b>206,853</b>	<b>213,059</b>
	Expenditure	514,900	521,882	529,489	547,742	566,668
	Income	189,300	194,979	200,828	206,853	213,059
	Precept to balance	325,600	326,903	328,660	340,889	353,609
	Tax Base	4,972.10	5,220.71	5,245.71	5,270.71	5,295.71
	Band D Equivalent	£ 65.49	£ 62.62	£ 62.65	£ 64.68	£ 66.77
			-4%	0%	3%	3%

**RESERVES REVIEW**

<b>31/01/23 Balance (£)</b>	<b>Reserve</b>	<b>31/12/23 Balance (£)</b>
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
493.76	Alarm Call Outs	493.76
1,000.00	Noticeboard	1,000.00
66.33	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
<b>76,101.17</b>		<b>£76,101.17</b>