



KNOWSLEY TOWN COUNCIL

Bob Whiley Community Centre,
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Dated this 12th day of September 2025

To the Mayor and Members of Knowsley Town Council

**YOU ARE HEREBY SUMMONED TO ATTEND a meeting of
Knowsley Town Council, to be held on Thursday 18 September 2025,
in Community Room One, Community Pavilion, Pool Hey,
Stockbridge Village, commencing at 7.15 p.m.**

Jane Thomas
Clerk of the Council

AGENDA

- 1. APOLOGIES**
- 2. PUBLIC OPEN FORUM**
- 3. DECLARATIONS OF INTEREST**

In accordance with Standing Orders 1.19.1, 1.19.2, members are invited to indicate any interests they may have in relation to items on the agenda for the meeting.

4. **MINUTES OF PREVIOUS COUNCIL MEETING**

To **APPROVE AND SIGN** the Minutes of the Council Meeting held on Thursday 17 July 2025. (pages 1 - 4)

5. **REPORTS FROM MEMBERS**

To receive verbal reports from elected members who have represented the Town Council on outside bodies.

6. **ANNOUNCEMENTS FROM THE MAYOR**

To receive announcements from the Mayor. **FOR INFORMATION ONLY.**

7. **ANNOUNCEMENTS FROM THE CLERK OF THE COUNCIL**

To receive verbal reports from the Clerk of the Council. **FOR INFORMATION ONLY.**

8. **PLANNING NOTIFICATIONS**

To **CONSIDER AND MAKE OBSERVATIONS** on planning applications received from Knowsley Metropolitan Borough Council. (pages 5 - 6)

9. **FINANCIAL MATTERS (APRIL TO JUNE 2025)**

To **RECEIVE** a verbal report from the Chairperson of the Town Council's Finance and General Purposes Committee relating to the payments and receipts and the Town Council's budget analysis for the period April to June 2025 as presented by the Clerk of the Council. (pages 7- 11)

10. **RISK ASSESSMENT 2025/2026**

To **CONSIDER AND APPROVE** a report from the Clerk of the Council (pages 12 - 20)

11. **A REVIEW OF THE EFFECTIVENESS OF THE SYSTEMS OF INTERNAL FINANCIAL CONTROLS (2025/26)**

To **CONSIDER AND APPROVE** the review of the effectiveness of the Town Council's System of Internal Financial Controls (2025/26) (pages 21 - 24)

Item 4

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 18th September 2025

Report of the Clerk of the Council and Responsible Financial Officer

MINUTES OF PREVIOUS COUNCIL MEETING

1. PURPOSE OF REPORT:

To consider the minutes of the previous Town Council Meeting held on Thursday 17 July 2025 whether the attached minutes are a true and correct record and to be signed by the Mayor.

2. RECOMMENDATIONS FOR MEMBERS TO:

- To **CONSIDER AND APPROVE** Minutes.
- Minutes to be signed by the Mayor

3. REPORT:

Appendix 1 provides a copy of the minutes of the Town Council Meeting held on Thursday 17 July 2025.

Jane Thomas - Clerk of the Council

KNOWSLEY TOWN COUNCIL

MINUTES

A Meeting of the Knowsley Town Council was held on Thursday 17 July 2025, in Room One, Community Pavilion, Pool Hey, Stockbridge Village, commencing at 7.15 p.m.

PRESENT

Councillors: D J Baum, (Mayor of the Town Council), L Tomlinson (Deputy Mayor of the Town Council), V Boateng, B Donnelly, J Donnelly, K Gregory, N Joseph, L O’Keeffe, I Smith, B Thompson

Officers: Jane Thomas (Clerk of the Council)

APOLOGIES

Councillors: M Burke, F Wynn.

Prior to the start of the meeting, the Mayor presented remembrance books to Nicky and Kelly, volunteers from Safari Kids Club, commemorating the group’s receipt of the King’s Award for Voluntary Service. The books featured photographs from the day the award was presented, capturing the celebration and recognition of the volunteers’ achievements. This prestigious honour—equivalent to an MBE—is the highest award given to volunteer groups in the UK, recognising exceptional service to the community. Members warmly congratulated the club on this remarkable achievement.

54. PUBLIC OPEN FORUM

No questions were received from members of the public.

55. DECLARATIONS OF INTEREST

Declarations of Interest were received from the following members:

Cllr D J Baum, Cllr I Smith - Agenda Item 9 - Planning Notifications

56. MINUTES OF THE PREVIOUS COUNCIL MEETING

It was **UNANIMOUSLY RESOLVED** that the minutes of the Town Council meeting held on Thursday 20 June 2024 be agreed as a true and correct record and signed by the Mayor.

Amendment: Item 46. Draft Minutes of the Town Council Meeting

/.....
Knowsley Town Council
Minutes 2025/2026

To Read: In the absence of the Mayor and Deputy Mayor Cllr L Tomlinson, Cllr J Donnelly took the chair for the following item.

57. **MINUTES OF THE COMMITTEES**

It was **UNANIMOUSLY RESOLVED** (by members of the Committee) that the minutes of the meeting of the Finance and General Purposes Committee held on Wednesday 18 June 2025 be agreed as a true record and signed by the Chairman.

It was **UNANIMOUSLY RESOLVED** (by members of the Committee) that the minutes of the meeting of the Events Committee held on Thursday 19 June 2025 be agreed as a true record and signed by the Chairman.

Amendment: Front page. Draft Minutes of the Events Committee Meeting

To Read: A Meeting of the Events Committee was held on Thursday 19 June 2025 in the Committee Room, Community Pavilion commencing at 7.30 p.m.

58. **REPORTS FROM MEMBERS**

Cllr J. Donnelly informed Members that he had recently met with representatives from Stockbridge ABC to discuss the outcome of the structural report commissioned by the Town Council regarding the roof beams within the main hall of the Pavilion. He advised that the club members were satisfied with the findings and understood the need to relocate the punch bags as a result.

59. **ANNOUNCEMENTS FROM THE MAYOR**

The Mayor expressed his appreciation to all members who attended the recent Mayoral Celebration Event held on 4th July 2025. He extended particular thanks to the Clerk for her efforts in coordinating the event, as well as to Louise and Dot for their assistance on the night. The Mayor noted that the event was a great success, raising £260 in donations for his chosen charities.

60. **ANNOUNCEMENTS FROM THE CLERK OF THE COUNCIL**

There were no announcements from the Clerk.

(NOTE: That in accordance with the Town Council's Code of Conduct, Cllr D J Baum (Mayor of the Town Council), Cllr I Smith declared an interest in the next item stayed in the room, did not take part in any discussion and did not vote thereon).

In the absence of the Mayor, Cllr L Tomlinson, Deputy Mayor took the chair for the following item.

/.....
Knowsley Town Council
Minutes 2025/2026

61. PLANNING NOTIFICATIONS

The following planning applications were considered by members:
22/00099/NMA, 25/00402/PDE

Following consideration, it was **UNANIMOUSLY RESOLVED** that members had no objections to the above planning applications.

The meeting closed at 7.25 p.m.

Dated: 17 July 2025

Signed.....
Cllr D Baum
Mayor of the Town Council

Item 8

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 18th September 2025

Report of the Clerk of the Council and Responsible Financial Officer

PLANNING APPLICATION

1. **PURPOSE OF REPORT:**

The purpose of this report is to seek Members' observation and comments, if any, on the planning applications received from KMBC relating to the Township (*appendix 8*).

2. **RECOMMENDATIONS FOR MEMBERS TO:**

- Note the report (*appendix 2*).
- Provide any observations or comments on the applications listed in the

3. **REPORT:**

Knowsley Town Council is a statutory consultee in relation to planning application within the Township.

3.1 *Appendix 2* details validated planning applications recently advised by the planning authority (KMBC) and upon which Members' observations and comments, if any, are sought.

3.2 Any additional planning will be added.

Jane Thomas - Clerk of the Council

**PLANNING NOTIFICATIONS
RECEIVED FROM KNOWSLEY METROPOLITAN BOROUGH COUNCIL**

**Full Council Meeting
18 September 2025**

<i>App No.</i>	<i>Development</i>	<i>Applicant</i>	<i>Location</i>	<i>Case Officer</i>
25/00429/COU	Partial change of use from public house (use class sui generis) to a children's day care facility for a maximum of 24no. Children (use class e(f))	Bloom Childcare	The Ploughman 44 - 45 Marled Hey Stockbridge Village	Lee Osborne
25/00283/FUL	Erection of a car dealership including a vehicle repair workshop, mot testing centre, car wash facility together with associated vehicle display and parking provision.	Arnold Clark Automobiles	Land At Knowsley Lane Knowsley Lane Knowsley	Mark Quinn
25/00432/COU	Change of use of residential dwelling (use class c3) to children's care home (use class c2) for a maximum of 1no. Child	Supporting Happy Hearts	22 Hillside Avenue Huyton Knowsley	Andrew Hunt
25/00403/FUL	Change of use from c2 - supported living (conditioned to 3no adults only by previous app - 13/00622/COU) to C2 - children's residential care home for a maximum of 2no children and 4no. Staff	Compassionate Children's Care and Support Ltd	139 Longmeadow Road Knowsley Village Knowsley	Lee Osborne
25/00438/CLD	Certificate of lawfulness for proposed use within existing dwelling for the provision of an private hire taxi service	Mr Aleydin Karateka	4C St Aidans Grove Huyton Knowsley	Louise Robinson
25/00193/FUL	Erection of single-story side & rear extension.	Mr G Smith	115 Home Farm Road Knowsley	Maxine Wisharts
25/00197/FUL	Erection single story rear extension	Ms G Wild	121 Home Farm Road, Knowsley	Reece Black

Any additional planning will be added to this item.

Item 9

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 18th July 2024

Report of the Clerk of the Council and Responsible Financial Officer

FINANCIAL MATTERS

APRIL /JUNE 2025

1. PURPOSE OF REPORT:

1.1. Members are requested to consider a verbal report from the Chairman of the Town Council's Finance and General Purposes Committee relating to the payments and receipts report for the period April to June financial year 2025/26 as presented by the Clerk of the Council.

1.2. *Members are recommended to:*

- Consider the receipts / payments and budget summary for the period April to June 2025m (appendix 3).
- Make appropriate resolutions.

2. REPORT:

Appendix 3 provides details of the receipts / payments and budget for members to consideration.

Jane Thomas - Clerk of the Council and Responsible Financial Officer

Budget Sheet
2025-2026 Administration

SHEET 1. ADMINISTRATION	BUDGET	USED	BALANCE	April	May	June
Staffing Costs	£164,110.00	£41,839.37	£122,270.63	£20,682.51	£10,538.20	£10,618.66
Insurance Combined	£7,210.00	£6,603.45	£606.55	£6,603.45		
Auditor Internal / External	£1,236.00	£320.00	£916.00		£320.00	
Professional Fees	£3,000.00	£0.00	£3,000.00			
Conference / Training	£3,000.00	£0.00	£3,000.00			
Printing/Stationery/photocopier	£2,100.00	£298.26	£1,801.74	£11.79	£109.76	£176.71
Annual Report / Advertising	£200.00	£0.00	£200.00			
Event Committee	£4,000.00	£39.96	£3,960.04	£39.96		
Donations/Grant Aid	£5,600.00	£600.00	£5,000.00		£600.00	
Telephones / Internet	£1,725.00	£396.98	£1,328.02	£132.04	£132.04	£132.90
Mobile Telephones	£400.00	£54.70	£345.30		£27.35	£27.35
Hospitality	£156.00	£21.47	£134.53			£21.47
Annual Subscriptions	£2,060.00	£1,295.74	£764.26	£25.00	£1,270.74	
HR Support	£3,924.00	£3,753.00	£171.00		£3,753.00	
Licenses	£1,300.00	£919.30	£380.70	£919.30		
Building / Office Equipment	£500.00	£0.00	£500.00			
Democratic Services	£14,597.00	£8,858.07	£5,738.93		£180.00	£8,678.07
Elections	£7,000.00	£0.00	£7,000.00			
Mileage	£350.00	£0.00	£350.00			
Staff Uniforms / PPE	£400.00	£0.00	£400.00			
Remembrance Wreath	£60.00	£0.00	£60.00			
Council Promotions	£200.00	£0.00	£200.00			
Petty Cash	£300.00	£0.00	£300.00			
Bank Charges	£300.00	£56.55	£243.45	£18.75	£18.15	£19.65
Sage Payroll / Accounts	£1,150.00	£340.50	£809.50	£113.50	£113.50	£113.50
Computer Support / website provisions **	£2,318.00	£300.00	£2,018.00	£300.00		
Ground Maintenance Open Space	£20,000.00	£5,426.46	£14,573.54	£2,108.38		£3,318.08
General Reserves	£8,000.00	£0.00	£8,000.00			
TOTALS	£255,196.00	£71,123.81	£184,072.19	£30,954.68	£17,062.74	£23,106.39

INCREASED SPENDS

April 2025

Staffing Costs: This month's payroll is higher than usual as it includes the caretaker's back pay for weekend enhancement payments.

Events: Memory Books -Safari Kids Club

Licenses: PRS (Performing Right Society) to cover music played in our sites.

Computer Support / website provisions: Hosting charges for website for 2025-2027.

May 2025

Donations/Grant Aid: Sponsorship Knowsley Flower Show

Annual Subscriptions: NALC/LALC

Democratic Services :Mayrol Event -Room Dressing.

June 2025

Democratic Services : Members Allowance

Ground Maintenance Open Space: Two months payments taken May & June.

SHEET 2. BOB WHILEY CENTRE	BUDGET	USED	BALANCE	April	May	June
Gas	£4,200.00	£470.70	£3,729.30		£470.70	
Electricity	£3,950.00	£720.48	£3,229.52	£720.48		
Water rates/sewerage	£620.00	£0.00	£620.00			
Annual Water Testing	£736.00	£736.00	£0.00	£736.00		
Business Rates	£4,250.00	£1,036.70	£3,213.30	£346.70	£345.00	£345.00
Security	£2,050.00	£855.10	£1,194.90	£370.00	£485.10	
Alarm Line Rental	£515.00	£62.58	£452.42	£20.86	£20.86	£20.86
Cleaning Materials	£400.00	£74.66	£325.34	£5.41	£61.05	£8.20
Repairs / Maintenance	£3,600.00	£495.00	£3,105.00	£495.00		
Refuse Collection	£985.00	£160.83	£824.17	£63.29	£48.69	£48.85
Heating Maintenance / Repairs	£1,600.00	£0.00	£1,600.00			
Electrical PAT Test / Repairs	£1,600.00	£0.00	£1,600.00			
Pest Control	£66.00	£0.00	£66.00			
Equipment Maintenance	£300.00	£0.00	£300.00			
Leasing Hygiene Equipment	£0.00	£0.00	£0.00			
Equipment Purchase	£300.00	£24.99	£275.01			£24.99
TOTALS	£25,172.00	£4,637.04	£20,534.96	£2,757.74	£1,431.40	£447.90

INCREASED SPENDS**April 2025**

Security : Annual Maintenance & Monitoring of Fire System.

May 2025

Security : Annual Maintenance & Monitoring of Intruder Alarm . Supply and replace Fire Alarm isolation Switch

Budget Sheet 2025-2026

Community Pavilion

SHEET 3.COMMUNITY PAVILION	BUDGET	USED	BALANCE	April	May	June
Gas	£6,757.00	£1,026.82	£5,730.18		£1,026.82	
Electricity	£3,800.00	£4,630.79	-£830.79			£4,630.79
Water rates/sewerage	£751.00	£0.00	£751.00			
Annual Water Testing	£736.00	£736.00	£0.00	£736.00		
Business Rates	£5,700.00	£1,537.75	£4,162.25	£515.75	£511.00	£511.00
Security	£1,500.00	£440.00	£1,060.00	£370.00		£70.00
Alarm Line Rental	£400.00	£62.58	£337.42	£20.86	£20.86	£20.86
Cleaning Materials	£400.00	£92.63	£307.37	£5.40	£79.04	£8.19
Repairs / Maintenance	£3,000.00	£356.08	£2,643.92		£350.00	£6.08
Refuse Collection	£876.00	£207.87	£668.13	£61.33	£65.61	£80.93
Heating Maintenance / Repairs	£2,000.00	£0.00	£2,000.00			
Electrical PAT Test / Repairs	£1,600.00	£0.00	£1,600.00			
Pest Control	£64.00	£0.00	£64.00			
Equipment Maintenance	£1,000.00	£0.00	£1,000.00			
Equipment Purchase	£850.00	£24.99	£825.01			£24.99
Leasing Hygiene Equipment	£350.00	£0.00	£350.00			
TOTALS	£29,784.00	£9,115.51	£20,668.49	£1,709.34	£2,053.33	£5,352.84

INCREASED SPENDS**April 2025**

Security : Annual Maintenance & Monitoring Fire System.

May 2025

Gas: Two months payment taken March & April.

Repairs / Maintenance : structural report - Pavilion Main hall.

June 2025

Electricity : Payment was taken in error; the correct amount should have been £484.98. The overpayment has since been refunded.

Budget Sheet 2025-2026

Revenue

SHEET 4. REVENUE	Estimated	Income	Over/Under	April	May	June
Precept	£337,545.00	£337,545.00	£0.00	£337,545.00		
Admin	£0.00	£0.00	£0.00			
Bob Whiley Centre	£8,000.00	£2,105.25	-£5,894.75	£922.50	£99.00	£1,083.75
Pavilion	£12,000.00	£4,449.00	-£7,551.00	£1,436.75	£1,454.75	£1,557.50
Bank Interest/ Refunds	£950.00	£0.00	-£950.00			
VAT	£0.00	£1,835.44	£1,835.44	£1,835.44		
Refunds	£0.00	£0.00	£0.00			
Totals	£358,495.00	£345,934.69	-£12,560.31	£341,739.69	£1,553.75	£2,641.25

Item 10

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 9th September 2025

Report of the Clerk of the Council and Responsible Financial Officer

RISK ASSESSMENT

1. PURPOSE OF REPORT

The purpose of this report is to present for Members' consideration and approval the risk assessment undertaken pursuant to the requirements of The Accounts and Audit Regulations 2015 (Annual Governance Assessment - Assertion 5).

2. RECOMMENDATIONS

Members are asked to:

- a) Note the report.
- b) Confirm that an assessment of risks has been carried out and that the appropriate steps have been taken to manage those risks, including the introduction of internal controls and/or external insurance where required'.
- c) Approve the tables (*appendix 4*) report.

3. REPORT

- 3.1. Risk management is an essential feature of good management and applies to all aspects of the Council's business.
- 3.2. There is an Audit requirement under the Accounts and Audit (England) Regulations 2015 s.3 to establish and maintain a systematic strategy, framework and process for managing risk. Risks and their control are collated in a Risk Register. Implementing the strategy involves identifying, analysing/prioritising, managing, and monitoring risks.
- 3.3. Assertion 5 of the Annual Governance and Accountability Return (AGAR) relates to Risk Management and requires the Town Council to confirm that it has '*carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance where required*'.

Item 10

- 3.4. In assessing and managing the risks posed to the Town Council and in particular the control measures that can be put in place to eliminate or reduce the impact of such risks, the control measures fall into one of three categories:
- a) manage risk by insurance
 - b) manage risk by working with others
 - c) manage risk through self-management / internal controls.
- 3.5. Tables relating to each of the three categories listed above which outlines the potential risk, existing control measures, any actions required and internal audit insurance (*appendix 4.*)
- 3.6. The role of the Town Council's Internal Auditor is crucial in this process in that it is their role to confirm Assertion 5 as outlined in para 3.3. above,
- 3.7. Members are therefore recommended to confirm that an assessment of risks has been carried out and that the appropriate steps have been taken to manage those risks, including the introduction of internal controls and/or external insurance where required' and thereby approve the tables attached at (*appendix 5*) of the report.

Jane Thomas - Clerk of the Council and Responsible Financial Officer



KNOWSLEY TOWN COUNCIL

RISK ASSESSMENT

TABLE 1: AREAS WHERE THERE MAY BE SCOPE TO MANAGE RISK BY INSURANCE

Probability (A) x Impact (B) = Risk Level (C)

PROBABILITY (A)	IMPACT (B)	RISK LEVEL (C)
Certain 5	Fatality 5	High Risk 25
Very Likely 4	Long Term Closure 4	Medium Risk 14
Probable 3	Temporary Closure 3	Low Risk 7
Unlikely 2	Service Disruption 2	
Highly Unlikely 1	Negligible 1	

POTENTIAL RISKS	A	B	RISK LEVEL	EXISTING CONTROL MEASURES
1. The protection of physical assets owned by the Town Council (e.g. buildings, equipment)	5	5	25	<ul style="list-style-type: none"> Up to date register of assets and investments
2. Risk of damage to third party property or individuals as a consequence of the Town Council providing services to the public (i.e. public liability)	2	5	10	<ul style="list-style-type: none"> Installation of CCTV
3. Risk of death or injury to employees in the course of their employment (i.e. employer's liability)	1	5	5	<ul style="list-style-type: none"> Annual review of risk and the adequacy of insurance provider Ensuring the robustness of insurance providers
4. Loss of cash through theft or dishonest (i.e., fidelity guarantee)	1	2	2	
5. Risk of damage covered by libel and slander perpetrated by employees or elected members whilst undertaking Town Council duties	1	1	1	
6. Risk of theft or damage to leased vehicles	1	1	2	
7. Legal liability because of potential costs and expenses of future actions	2	5	10	
ACTIONS REQUIRED				

1. Are existing control measures adequate: **YES**
2. What additional control measures are necessary: **NONE**

INTERNAL AUDIT ASSURANCE

- Review of internal controls in place and their documentation
- Review of management arrangements regarding insurance cover
- Testing of specific internal controls and reporting findings to management and elected members
- Installation of CCTV in Town Council Premises

SIGNED:
(CLERK OF THE COUNCIL)

DATE:

September 2025



KNOWSLEY TOWN COUNCIL

RISK ASSESSMENT

TABLE 2: AREAS WHERE THERE MAY BE SCOPE TO MANAGE RISK BY WORKING WITH OTHERS

Probability (A) x Impact (B) = Risk Level (C)

PROBABILITY (A)	IMPACT (B)	RISK LEVEL (C)
Certain 5	Fatality 5	High Risk 25
Very Likely 4	Long Term Closure 4	Medium Risk 14
Probable 3	Temporary Closure 3	Low Risk 7
Unlikely 2	Service Disruption 2	
Highly Unlikely 1	Negligible 1	

POTENTIAL RISKS	A	B	RISK LEVEL	EXISTING CONTROL MEASURES
1. Inadequate maintenance of security provision for vulnerable buildings	2	5	10	<ul style="list-style-type: none"> • Standing Orders, Financial Regulations to deal with contract award and the purchase of capital equipment • Service (Management) Level Agreements • Regular bank reconciliations (independently reviewed) • Health and Safety Policy • Health and Safety Risk Assessments • Installation of CCTV
2. Inadequate maintenance for support of I.T. services	1	2	2	
3. Inadequate support for human resource related issues	1	2	2	
4. Inadequate support for issues relating to health and safety	2	5	10	
5. Inadequate support for issues relating to legal matters	2	5	10	
6. Inadequate partnership working in the provision services	4	1	4	
7. Inadequate partnership working in the delivery of grounds maintenance	2	2	4	
8. Risk of inadequate banking arrangements including borrowing or lending	1	4	4	
9. Inadequate vehicle or equipment lease/hire	1	2	2	
10. Inadequate arrangements to detect and deter fraud and/or corruption	1	4	4	
ACTIONS REQUIRED				

INTERNAL AUDIT ASSURANCE

- Review of internal controls in place and their documentation
- Review of minutes to ensure legal powers are applied and the basis of the powers recorded and correctly applied
- Review and testing of arrangements to prevent and detect fraud and corruption
- Review of adequacy of insurance cover provided by supplier
- Review insurance of organisations wishing to use Town Council facilities
- Testing of specific controls and report findings to management
- Installation of CCTV in Town Council premises

SIGNED:
(CLERK OF THE COUNCIL)

DATE:

September 2025



KNOWSLEY TOWN COUNCIL

RISK ASSESSMENT

TABLE 3: AREAS WHERE THERE MAY BE SCOPE TO MANAGE RISK THROUGH SELF MANAGEMENT

Probability (A) x Impact (B) = Risk Level (C)

PROBABILITY (A)	IMPACT (B)	RISK LEVEL (C)
Certain 5	Fatality 5	High Risk 25
Very Likely 4	Long Term Closure 4	Medium Risk 14
Probable 3	Temporary Closure 3	Low Risk 7
Unlikely 2	Service Disruption 2	
Highly Unlikely 1	Negligible 1	

POTENTIAL RISKS	A	B	RISK LEVEL	EXISTING CONTROL MEASURES
1. Inadequate financial records in accordance with statutory requirements	1	3	3	<ul style="list-style-type: none"> • Regular scrutiny of financial records and proper arrangements for the approval of expenditure • Regular returns to HMRC • Employment contracts for all staff • Systems of updating records for any changes in relevant legislation • Regular returns of VAT • Regular budget monitoring • Procedures for dealing with and monitoring grants or loans made or received • Minutes properly numbered • Procedures to deal with Freedom of Information enquiries • Procedures to deal with complaints from the public • Procedures for recording Members' Interests, Gifts and Hospitality • Installation of CCTV
2. Not ensuring that business activities are within the legal powers applicable to Town Councils	1	3	3	
3. Not complying with restrictions on borrowing	1	1	1	
4. Not ensuring that all requirements are met under employment law and Inland Revenue regulations	1	4	4	
5. Not ensuring that all requirements are met under Custom and Excise regulations (especially VAT)	1	4	4	
6. Not ensuring the adequacy of the annual precept within sound budgetary arrangements	1	4	4	
7. Not ensuring the proper use of funds granted to local community bodies	1	1	1	
8. Not providing proper, timely and accurate reporting of Town Council business in the minutes	1	1	1	
9. Not responding to electors wishing to exercise their rights of inspection	1	1	1	
10. No proper documentation control	1	4	4	
12. Not keeping a Register of Members' Interests and Gifts and Hospitality in place, complete, accurate and up to date	2	2	4	
13. Not reasonably ensuring the health and safety of staff and users of Town Council facilities	1	5	5	

ACTIONS REQUIRED

1. Are existing control measures adequate: **YES**
2. What additional control measures are necessary: **NONE**

INTERNAL AUDIT ASSURANCE

- Review of internal controls in place and their documentation
- Review of minutes to ensure legal powers in place, recorded and correctly applied
- Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc., including petty cash transactions
- Review and testing of arrangements to prevent and detect fraud and corruption
- Testing of specific internal controls and reporting findings to management
- Testing that VAT was appropriately accounted
- Review that the Town Council has significantly assessed risks and the adequacy of arrangements to manage these
- Review that the precept was correctly calculated and that Town Council reserves are appropriate
- Test that salaries to employees and allowances to members are paid in accordance with Town Council approvals, and PAYE and National Insurance requirements were correctly applied
- Review that the Asset Register is complete and properly applied
- Installation of CCTV in Town Council premises

SIGNED:
(CLERK OF THE COUNCIL)

DATE:

September 2025

Item 11

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 18th September 2025

Report of the Clerk of the Council and Responsible Financial Officer

REVIEW OF THE EFFECTIVENESS OF INTERNAL FINANCIAL CONTROLS

1. PURPOSE OF REPORT

The purpose of this report is to present for Members' approval the Review of the effectiveness of the Internal Financial Controls as required by Regulation 6 of the Accounts and Audit Regulations 2015 (Annual Governance Assessment - Assertion (2) as detailed *appendix 5*.

2. RECOMMENDATIONS

Members are asked to:

- a) Note the report,
- b) To formally approve the review of Internal Financial Controls as detailed in the *appendix 5* to this report.

3. REPORT

- 3.1. All smaller authorities are required by Regulation 6 of the Accounts and Audit Regulations 2015 to 'conduct a review of the effectiveness of the *system of internal control*'.
- 3.2. Under legislation, the Town Council must ensure that it has a sound system of internal financial control which:
 - a) facilitates the effective exercise of its functions and the achievement of its aims and objectives.
 - b) ensures that the financial and operational management of the authority is effective; and includes effective arrangements for the management of risk.
- 3.3. The effective arrangement for the management of risks is covered elsewhere on the agenda of this meeting, this report reviews the Internal Financial Controls.
- 3.4. Details of the review which has been carried out focussed on the following areas (*appendix 5*):
 - Standing Orders and Financial Regulations
 - Payment of Accounts

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- Banking arrangements
- Employment
- VAT
- Fixed assets and equipment
- Loans and Long Term liabilities.

3.5. Accordingly, Members are recommended to consider and approve the review as detailed in *appendix 5* to this report.

Jane Thomas - Clerk of the Council and Responsible Financial Officer

KNOWSLEY TOWN COUNCIL

A REVIEW OF THE EFFECTIVENESS OF INTERNAL FINANCIAL CONTROLS

Using guidance from the Town Council's external auditors and Governance and Accountability in Local Councils in England and Wales – A Practitioner's Guide (published by the National Association of Local Councils and the Society of Local Council Clerks), the review of the effectiveness of internal financial control is tabulated below.

AGS ASSERTION	TOWN COUNCIL POLICY	INTERNAL CONTROLS
Standing Orders	Standing Orders identify the general rules of business applicable to the Town Council.	Standing Orders are reviewed on an annual basis and amended when and if necessary and distributed to all members
Financial Regulations	Financial Regulations include general rules of business application to the Town Council relating to: <ul style="list-style-type: none"> • Annual Estimates • Receipts and Payments • Budgetary Control • Accounts and Audit • Banking • Payment of Accounts • Salaries and Wages • Loans and Investments 	<p>Financial Regulations are reviewed on an annual basis and amended when and if necessary and distributed to all members.</p> <p>The Annual Precept must be prepared by the Clerk of the Council and approved by the Town Council before the end of February prior to the start of new financial year.</p> <p>Arrangements for the internal audit of the Town Council's accounting systems must be made by the Clerk of the Council.</p> <p>An official order by email or letter shall be issued for work, goods, or services. Copies of the order shall be maintained and attached to all invoices.</p> <p>For contracts exceeding £5,000 for the supply of goods, works or services, the Clerk of the Council must obtain three tenders / quotations from three different companies</p>
Accounts for Payment	All receipts and payments to be kept up to date in line with financial standing orders and current legislation	<p>Receipts and payments are kept up to date and a monthly bank reconciliation is produced and recorded and a quarterly budget statement and bank reconciliation is presented to members.</p> <p>All payments require verification and all cheques and withdrawals</p>

Appendix 5

		<p>from the Councils bankers required two signatures.</p> <p>Expenditure by the Clerk of the Council is subject to a limit of £2,500. The Clerk of the Council shall be responsible to produce the Annual Statement of Accounts for approval by the Town Council.</p> <p>The Clerk of the Council shall be responsible for the submission of the Annual Return to the External Auditor.</p>
Banking Arrangements	Banking arrangements to be approved by the Town Council and carried out by the Clerk of the Council according to financial regulations	All monies must be paid into the Councils bank account promptly and entered in the cash book and a receipt issued.
Employment	<p>Wages/Salary scales are set by the Town Council. Conditions of employment are set by the Town Council.</p> <p>All employment policies are determined by the Town Council and were completely revised during 2023/24.</p>	<p>All payments of wages and salaries to employees must be made promptly.</p> <p>All staff are issued with Contracts of Employment.</p> <p>Accurate records of wages/salaries.</p> <p>National Insurance, Tax and Pension Contributions must be kept for all employees.</p> <p>The payment of Contributions to HMRC and the Pension Fund must be calculated and paid on or before the prescribed date.</p> <p>All employment policies are reviewed as agreed by the Council.</p>
VAT	All payments and receipts must show VAT value and HMRC to be notified accordingly	All receipts and payments show a separate column for VAT. The Clerk of the Council is responsible for the quarterly VAT returns to HMRC and ensures that they are made within the prescribed dates.
Fixed Assets and Equipment	A register of assets and equipment must be kept in accordance with financial regulations	The Asset register is reviewed annually by the Clerk of the Council and reported to the Council.