



KNOWSLEY TOWN COUNCIL

Bob Whiley Community Centre, Shop Road

Knowsley Village, Merseyside L34 0HD

Tel: 0151 548 4545

Email: jane.thomas@knowsley.gov.uk

Dated this Day of 4th February 2026

**To the Members of the Finance and General Purposes
Committee**

**YOU ARE HEREBY SUMMONED TO ATTEND a meeting of
the Finance and General Purposes Committee, to be held on Tuesday 10 February
2026, in the Community Pavilion, Pool Hey, Stockbridge Village, Committee Room,
commencing at 4.00 p.m.**

Committee Members

Cllr D Baum, Cllr M Burke, Cllr B Donnelly, Cllr J Donnelly (Chair),
Cllr N Joseph (Vice-Chair), Cllr L O'Keeffe,
Cllr L Tomlinson

Jane Thomas
Clerk of the Council

AGENDA

- 1. APOLOGIES**
- 2. DECLARATION 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.

3. ANNOUNCEMENTS FROM THE CHAIRPERSON

To **RECEIVE** announcements from the Chairperson of the Committee. -
Information Only.

4. ANNOUNCEMENTS FROM THE CLERK OF THE COUNCIL

To **RECEIVE** announcements from the Clerk of the Council - **Information
Only.**

5. FINANCIAL MATTERS (OCTOBER TO DECEMBER 2025)

To **CONSIDER** the Revenue and Expenditures as well as the quarterly budget for the
period October to December 2025 as presented by the Responsible Financial Officer
Pages 1 – 9

6. REVENUE ESTIMATES AND PRECEPT 2026-2027

To **RECEIVE** a report from the Responsible Financial Officer and **CONSIDER**
recommendations. Pages 10 – 19

**7. AMENDMENT TO TERM OF REFERENCE – FINANCE & GENERAL PURPOSES
COMMITTEE**

To **CONSIDER** the amendments to the Finance & General Purposes Committee, Terms
of Reference. Pages 20 – 22

**8. ADOPTION OF THE MAYOR'S CHARITY FUND AND COMMUNITY GRANTS AND
DONATION POLICIES**

To **NOTE** and **APPROVE** the adoption of the two governance policies. Pages 23 – 25

Appendix 7 – Mayor's Charity Fund Policy

Appendix 8 – Community Grants And Donation Policy

9. ADOPTION OF UPDATED FINANCIAL REGULATIONS 2025/26

To **NOTE** and **APPROVE** the revised Financial Regulations for 2025/26 financial year.
Pages 26 – 27

Appendix 9 – Financial Regulations 2025/26

10. ADOPTION OF ANTI-FRAUD/CORRUPTION & RESERVES POLICIES AND APPROVAL OF THE UPDATED DATA PROTECTION POLICY.

To **NOTE** and **APPROVE** the adoption of the two new policies and the updated Data Protection policy. **Pages 28 – 30**

Appendix 10 – Anti-Fraud and Corruption Policy

Appendix 11 – Reserves Policy

Appendix 12 – Updated Data Protection Policy

11. ADOPTION OF THE NEW CONSOLIDATED INFORMATION TECHNOLOGY, DIGITAL USE & SOCIAL MEDIA POLICY

To **NOTE** and **APPROVE** the adoption of the new consolidated Information Technology, Digital Use & social media Policy and **NOTE** this will supersede and replace the Town Council's previous IT policies. **Pages 31 – 32**

Appendix 13- Information Technology, Digital Use & Social Media Policy

Appendix 14 - Knowsley Metropolitan Borough Council – Acceptable Use of IT Policy (for reference)

12. ADOPTION OF A SCHEME OF DELEGATION

To **NOTE** and **AGREE** the Scheme of Delegation. **Pages 33.– 35**

Appendix 15: Scheme of Delegation

Item 5

KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Town Council

Meeting: 10th February 2026

Report of the Clerk of the Council and Responsible Financial Officer

FINANCIAL MATTERS OCTOBER TO DECEMBER 2025

1. PURPOSE OF REPORT

Members are asked to review the revenue and expenditures, along with the analysis of the Town Council's budget and bank balances for the third quarter of the 2025 financial year, covering the period from October to December.

2. RECOMMENDATIONS FOR MEMBERS

- a) **CONSIDER** Revenue / Expenditures 2025/26 for the period October to December 2025 and make appropriate resolutions.
- b) Review the Third Quarter Budget Report and Bank Balances and make appropriate Resolutions

3. REPORT

- a) *Appendix 3* provides details of the Revenue / Expenditures for members to consideration.
- b) *Appendix 4* presents the financial position of the Town Council for the third quarter as of 31 December 2025, for members' consideration.

4. APPENDICE

Appendix 1: Revenue / Expenditure 2025/26

Appendix 2: Third Quarter Budget Report 2025/26

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Jane Thomas - Clerk of the Council and Responsible Financial Officer

Expenditures
2025-2026 Administration

SHEET 1. ADMINISTRATION	BUDGET	USED	BALANCE	Oct	Nov	Dec
Staffing Costs	£164,110.00	£118,006.13	£46,103.87	£9,546.03	£14,290.85	£13,708.85
Insurance Combined	£7,210.00	£6,603.45	£606.55			
Auditor Internal / External	£1,236.00	£1,160.00	£76.00	£840.00		
Professional Fees	£3,000.00	£427.50	£2,572.50			£427.50
Conference / Training	£3,000.00	£1,070.00	£1,930.00	£255.00	£299.00	£111.00
Printing / Stationery / photocopier	£2,100.00	£1,343.49	£756.51	£101.60	£349.06	£82.15
Annual Report / Advertising	£200.00	£0.00	£200.00			
Event Committee	£4,000.00	£1,597.51	£2,402.49	£63.00	£1,064.59	£429.96
Donations/Grant Aid	£5,600.00	£2,569.23	£3,030.77	£204.00	£500.00	£131.00
Telephones / Internet	£1,725.00	£1,442.26	£282.74	£172.64		£190.98
Mobile Telephones	£400.00	£246.15	£153.85	£54.70		£54.70
Hospitality	£156.00	£86.63	£69.37	£6.83	£4.99	
Annual Subscriptions	£2,060.00	£1,331.70	£728.30			
HR Support	£3,924.00	£3,753.00	£171.00			
Licenses	£1,300.00	£919.30	£380.70			
Building / Office Equipment	£500.00	£191.11	£308.89		£32.34	£69.87
Democratic Services	£14,597.00	£13,103.62	£1,493.38	£339.71	£121.50	
Elections	£7,000.00	£0.00	£7,000.00			
Mileage	£350.00	£134.67	£215.33	£9.03		£113.10
Staff Uniforms / PPE	£400.00	£240.84	£159.16	£52.26		
Remembrance Wreath	£60.00	£50.00	£10.00		£50.00	
Council Promotions	£200.00	£0.00	£200.00			
Petty Cash	£300.00	£0.00	£300.00			
Bank Charges	£300.00	£169.05	£130.95	£18.15	£18.15	£19.65
Sage Payroll / Accounts	£1,150.00	£951.97	£198.03	£105.50	£105.50	£105.50
Computer Support / website provisions **	£2,318.00	£300.00	£2,018.00			
Ground Maintenance Open Space	£20,000.00	£15,380.70	£4,619.30	£1,659.04	£1,659.04	£1,659.04
General Reserves	£8,000.00	£0.00	£8,000.00			
TOTALS	£255,196.00	£171,078.31	£84,117.69	£13,427.49	£18,495.02	£17,103.30

INCREASED SPENDS

October 2025
Conference / Training Pension Course.
Event Committee: Two online attempts were made to submit the Temporary Event Notice (TEN) application for the Christmas Light Switch-On event. Although both attempts were unsuccessful, a fee of £21 was charged for each application. The third submission was successful.
Democratic Services: Beating of the bounds meal
Donations/Grant Aid: Mayors Charity donation HIYA- FOOD HUB
November 2025
Conference / Training: Requalification First Aid Course.
Printing / Stationery / photocopier: Office Supplies, 10 Large presentation cheques, Stamps & Batteries x 6
Events: Purchase of a 20-ft Christmas tree, tractor delivery, and a commercial tree stand (£1,054.17), along with petrol and bottled water.
Donations/Grant Aid: Grant -Friends of Knowsley Rec & Green Spaces
December 2025
Telephones / Internet
 two months taken.
Conference / Training: Due staff member being off sick on the day of the scheduled First Aid requalification course in November, the course had to be rearranged. By the time the replacement date was available, the First Aid certificate had lapsed, meaning the staff member was required to complete the full three-day course.
Donations/Grant Aid: 25 selection boxes donated to Jackson Gardens residents attending the Christmas Day meal, along with two food (meat) vouchers donated as prizes for the Jackson Gardens residents' Christmas raffle.
Events Committee
 132 Christmas selection boxes, decorations, refreshments, lights, engine oil, petrol, and batteries. A full cost breakdown for the Christmas Light Switch-On is available on request.
Mileage: Mileage claimed over the six-month period was incurred while carrying out official council duties, including attending meetings, collecting council supplies, and delivering agendas and associated paperwork.
Building / Office Equipment
 Christmas Decorations for both buildings.

Bob Whitley Centre

SHEET 2. BOB WHILEY CENTRE	BUDGET	USED	BALANCE	Oct	Nov	Dec
Gas	£4,200.00	£1,626.83	£2,573.17		£624.72	£316.25
Electricity	£3,950.00	£1,307.21	£2,642.79			
Water rates/sewerage	£620.00	£135.66	£484.34		£52.82	
Annual Water Testing	£736.00	£736.00	£0.00			
Business Rates	£4,250.00	£3,106.70	£1,143.30	£345.00	£345.00	£345.00
Security	£2,050.00	£1,058.70	£991.30			
Alarm Line Rental	£515.00	£187.74	£327.26	£20.86	£20.86	£20.86
Cleaning Materials	£400.00	£251.34	£148.66			£43.63
Repairs / Maintenance	£3,600.00	£1,416.71	£2,183.29			£265.00
Refuse Collection	£985.00	£434.94	£550.06	£48.69	£49.65	
Heating Maintenance / Repairs	£1,600.00	£503.62	£1,096.38		£53.62	£450.00
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	£278.98	£21.02	£99.99	£3.18	
TOTALS	£25,172.00	£11,044.43	£14,127.57	£514.54	£1,149.85	£1,440.74

INCREASED SPENDS**October 2025**

Equipment Purchase: Alarmed Defib cabinet £99.99.

November 2025

Gas: Three months payment made.

Heating Maintenance / Repairs

Call-out charge Leak from Hot water Boiler, new boiler required.

December 2025**Heating Maintenance / Repairs**

New Hot water Boiler supplied & Fitted. **Repairs / Maintenance** Annual roof and gutter inspection and maintenance service.

Expenditures 2025-2026

Community Pavilion

SHEET 3. COMMUNITY PAVILION	Community Pavilion			
	BUDGET	USED	BALANCE	
Gas	£6,757.00	£3,091.41	£3,665.59	£482.14
Electricity	£3,800.00	£1,586.41	£2,213.59	
Water rates/sewerage	£751.00	£0.00	£751.00	
Annual Water Testing	£736.00	£736.00	£0.00	
Business Rates	£5,700.00	£4,603.75	£1,096.25	£511.00
Security	£1,500.00	£1,201.98	£298.02	£70.00
Alarm Line Rental	£400.00	£187.74	£212.26	£20.86
Cleaning Materials	£400.00	£284.73	£115.27	£5.00
Repairs / Maintenance	£3,000.00	£1,345.57	£1,654.43	
Refuse Collection	£876.00	£566.56	£309.44	£65.61
Heating Maintenance / Repairs	£2,000.00	£1,484.55	£515.45	£790.00
Electrical PAT Test / Repairs	£1,600.00	£125.00	£1,475.00	
Pest Control	£64.00	£85.00	-£21.00	
Equipment Maintenance	£1,000.00	£288.15	£711.85	£36.01
Equipment Purchase	£850.00	£417.51	£432.49	£105.18
Leasing Hygiene Equipment	£350.00	£291.33	£58.67	
TOTALS	£29,784.00	£16,295.69	£13,488.31	£2,015.80
				£1,078.41
				£2,573.15

INCREASED SPENDS

October 2025

Heating Maintenance / Repairs : Supply & Fit Hot Water Pump.

Equipment Purchas: Alarmed Defib Cabinet, Wall Clock.

Gas: Two mths taken .

November 2025

Heating Maintenance / Repairs : Two call-out charges one to diagnose fault with

heating on the boiler, Fault with the Printed Circuit Board (PCB) the main control board of the boiler. Second call-out to replace & fix new PCB.

December 2025

Gas: Oct & Nov payments taken

Security: Annual Monitoring & Maintenance of Intruder Alarm.

Fitted.Repairs / Maintenance_Annual roof and gutter inspection and maintenance

Revenue - 2025-2026

SHEET 4. REVENUE		Estimated	Income	Over/Under	Oct	Nov	Dec
Precept	£337,545.00	£337,545.00	£0.00				
Admin	£0.00	£0.00	£0.00				
Bob Whiley Centre	£8,000.00	£5,786.75	£2,213.25	£659.00	£819.00	£744.00	
Pavilion	£12,000.00	£13,196.50	£1,196.50	£1,831.50	£1,911.00	£1,264.00	
Bank Interest/ Refunds	£950.00	£1,347.97	£397.97			£1,347.97	
VAT	£0.00	£5,422.68	£5,422.68	£1,235.36			
Refunds	£0.00	£389.44	£389.44		£389.44		
Totals	£358,495.00	£363,688.34	£9,619.84	£3,725.86	£3,119.44	£3,355.97	

QUARTERLY BUDGET SUMMARY 2025/26

BUDGET SUMMARY		BUDGET		SPEND		FORECAST		EXPLANATION OF FORECAST	
COST CENTRE 1		2025/26		TO DATE		OUT TURN		UNDER / OVER SPEND	
Staffing	£164,110.00	£118,006.00	-£158,004.00	£6,106.00	-£158,004.00	£6,106.00			
TOTAL EXPENDITURE	£164,110.00	£118,006.00	-£158,004.00	£6,106.00	-£158,004.00	£6,106.00			
COST CENTRE 2		BUDGET		SPEND		FORECAST		EXPLANATION OF FORECAST	
ADMINISTRATION		2025/26		TO DATE		OUT TURN		UNDER / OVER SPEND	
Combined Insurance	£7,210.00	£6,603.00	-£6,603.00	£607.00					
Audit Internal/External	£1,236.00	£1,160.00	-£1,160.00	£76.00					
Professional Fees	£3,000.00	£428.00	-£850.00	£2,150.00					
Conference/Training	£3,000.00	£1,070.00	-£1,717.00	£1,283.00					
Printing/Stationary/Photocopy	£2,100.00	£1,343.00	-£1,893.00	£207.00					
Adverts/Annual Report	£200.00	£0.00	-£100.00	£100.00					
Grants/Donations	£5,600.00	£2,569.00	-£3,000.00	£2,600.00					
Events Committee	£4,000.00	£1,598.00	-£1,606.00	£2,394.00					
Telephones/Internet	£1,725.00	£1,442.00	-£1,869.00	-£144.00					
Mobile Phones	£400.00	£246.00	-£328.00	£72.00					
Hospitality	£156.00	£87.00	-£117.00	£39.00					
Annual Subscriptions	£2,060.00	£1,332.00	-£1,774.00	£286.00					
HR Support	£3,924.00	£3,753.00	-£4,353.00	-£429.00					
Licences	£1,300.00	£919.00	-£954.00	£346.00					
Building/Office Equipment	£500.00	£191.00	-£500.00	£0.00					
Demo Services/Mayoral Events	£14,597.00	£13,904.00	-£14,428.00	£169.00					
Elections	£7,000.00	£0.00	£0.00	£7,000.00					
Milage	£350.00	£135.00	-£350.00	£0.00					
Staff Uniform/PPE	£400.00	£241.00	-£360.00	£40.00					
Remembrance Wreaths	£60.00	£50.00	-£50.00	£10.00					
Council Promotions	£200.00	£0.00	-£150.00	£50.00					
Petty Cash	£300.00	£0.00	-£300.00	£0.00					
Bank Charges	£300.00	£169.00	-£223.00	£77.00					
Sage Payroll/Accounts	£1,150.00	£951.00	-£1,289.00	-£139.00					
PC Support/Website	£2,318.00	£300.00	-£2,300.00	£18.00					
Ground Maintenance Open Space	£20,000.00	£15,381.00	-£20,358.00	-£358.00					
General Reserves	£8,000.00	£0.00	£0.00	£8,000.00					
TOTAL EXPENDITURE	£91,086.00	£53,872.00	-£66,632.00	£24,454.00					

Telephone /Internet:
 Overspend reflects the replacement of the existing telephone system with the OnCloud cloud-based system.

HR Support: Overspend relates to unanticipated Occupational Health assessment costs (three visits) incurred during the financial year.

Sage Payroll/Accounts:
 Unanticipated price increase in January.

Ground Maintenance Open Space:
 Overspend represents a timing difference, as expenditure relating to the 2024/25 financial year was processed in April 2025.

COST CENTRE 4 BOB WHILEY CC	BUDGET 2025/26	SPEND TO DATE	FORECAST OUT TURN	FORECAST UNDER/ OVER SPEND
Gas	£4,200.00	£1,627.00	-£4,000.00	£200.00
Electricity	£3,950.00	£1,307.00	-£3,750.00	£200.00
Water/Sewage Rates	£620.00	£136.00	-£620.00	£0.00
Annual Water Testing	£736.00	£736.00	-£736.00	£0.00
Business Rates	£4,250.00	£3,107.00	-£4,142.00	£108.00
Security	£2,050.00	£1,059.00	-£1,544.00	£506.00
Alarm Line Rental	£515.00	£188.00	-£251.00	£264.00
Cleaning Materials	£400.00	£251.00	-£388.00	£12.00
Building Maintenance/Repairs	£3,600.00	£1,417.00	-£2,500.00	£1,100.00
Refuse Collection	£985.00	£435.00	-£675.00	£310.00
Heating Repairs/Maintenance	£1,600.00	£504.00	-£800.00	£800.00
Electrical Repairs/PAT Testing	£1,600.00	£0.00	-£1,204.00	£396.00
Pest Control	£66.00	£0.00	£0.00	£66.00
Equipment Maintenance	£300.00	£0.00	-£250.00	£50.00
Equipment Purchase	£300.00	£279.00	-£299.00	£1.00
TOTAL EXPENDITURE	£25,172.00	£11,046.00	-£21,159.00	£4,013.00

COST CENTRE 5 COMMUNITY PAVILION		BUDGET 2025/26	SPEND TO DATE	FORECAST OUT TURN	FORECAST UNDER/ OVER SPEND
Gas		£6,757.00	£3,091.00	-£6,200.00	£557.00
Electricity		£3,800.00	£1,586.00	-£3,400.00	£400.00
Water/Sewage Rates		£751.00	£0.00	-£750.00	£1.00
Annual Water Testing		£736.00	£736.00	-£736.00	£0.00
Business Rates		£5,700.00	£4,604.00	-£5,115.00	£585.00
Security		£1,500.00	£1,202.00	-£1,202.00	£298.00
Alarm Line Rental		£400.00	£188.00	-£250.00	£150.00
Cleaning Materials		£400.00	£285.00	-£400.00	£0.00
Building Maintenance/Repairs		£3,000.00	£1,346.00	-£1,700.00	£1,300.00
Refuse Collection		£876.00	£567.00	-£825.00	£51.00
Heating Repairs/Maintenance		£2,000.00	£1,485.00	-£1,485.00	£515.00
Electrical Repairs/PAT Testing		£1,600.00	£125.00	-£1,273.00	£327.00
Pest Control		£64.00	£85.00	-£85.00	-£21.00
Equipment Maintenance		£1,000.00	£288.00	-£367.00	£633.00
Equipment Purchase		£850.00	£418.00	-£700.00	£150.00
Leasing Hygiene Equipment		£350.00	£291.00	-£348.00	£2.00
TOTAL EXPENDITURE		£29,784.00	£16,297.00	-£24,836.00	£4,948.00

Pest Control: Wasp nest above
Fire Exit Door.

SPECIFIC RESERVES		2025/26	TO DATE	OUT TURN	FORECAST UNDER/ OVER SPEND
KVH Dilapidations		£11,643.00	£11,643.00	-£11,643.00	£0.00
Furniture, Fixtures & Fittings		£1,800.00	£0.00	£0.00	£1,800.00
Elections		£2,000.00	£0.00	£0.00	£2,000.00
MUGA		£3,000.00	£0.00	£0.00	£3,000.00
Signage / Notice Boards		£2,000.00	£0.00	£0.00	£2,000.00
Computer Support / website prov		£9,000.00	£0.00	£0.00	£9,000.00
H&S Management and operations		£2,400.00	£0.00	£0.00	£2,400.00
Village Green / War Memorial		£1,500.00	£0.00	£0.00	£1,500.00
Longview/Hillside Capital Project		£15,000.00	£0.00	£0.00	£15,000.00
TOTAL EXPENDITURE		£48,343.00	£11,643.00	-£11,643.00	£36,700.00

INCOME DETAILS	BUDGET 2025/26	INCOME TO DATE	FORECAST OUT TURN	FORECAST UNDER / OVER SPEND
Precept	£337,545.00	£0.00		£0.00
Bank Interest	£950.00	£1,348.00	£2,250.00	£1,300.00
Lettings	£20,000.00	£18,984.00	£24,750.00	£4,750.00
TOTAL INCOME	£358,495.00	£20,332.00	£27,000.00	£6,050.00

SUMMARY	BUDGET 2025/26	INCOME TO DATE	FORECAST OUT TURN	FORECAST UNDER / OVER SPEND
Staffing	£164,110.00	£118,006.00	-£158,004.00	£6,106.00
Administration	£91,086.00	£53,872.00	-£66,632.00	£24,454.00
Bob Whiley Centre	£25,172.00	£11,046.00	-£21,159.00	£4,013.00
Community Pavilion	£29,784.00	£16,297.00	-£24,836.00	£4,948.00
Specific Reserves	£48,343.00	£11,643.00	-£11,643.00	£36,700.00
TOTAL	£358,495.00	£210,864.00	-£282,274.00	£76,221.00

Bank Statement December 2025

Current Account £383,584
 Instant Access £86,500.
 Beverly Building Society £85,000
 Total £555,084.

Projected Total Under Spend

Projected Total Income
 Projected year-end balance

£76,221.00
 £33,050.00
£109,271.00

The projected year-end balance as at 31 March 2026 is £109,271 which includes £36,700 held in earmarked (restricted) reserves.
 The anticipated (unrestricted) reserve therefore stands at £72,571.

KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Finance and General Purposes Committee

Meeting: 10 February 2026

Report of the Clerk of the Council and Responsible Financial Officer

REVENUE ESTIMATES & PRECEPT 2026/2027

1. BACKGROUND

- 1.1 The purpose of this report is to advise Members of the proposed budgetary requirements for the forthcoming financial year 2026/2027, based upon information available as of December 2025.
- 1.2 The revenue estimates have been prepared having regard to the ongoing operational requirements of the Town Council, planned service delivery, and anticipated levels of income, while ensuring financial sustainability and the maintenance of adequate reserves.
- 1.3 The activities of Knowsley Town Council are principally funded by the precept, together with income generated from lettings and interest received on balances held.

2. REVENUE FROM THE ISSUE OF PRECEPTS

- 2.1 Knowsley Town Council, as a local **precepting authority**, issues a precept for each financial year on Knowsley Metropolitan Borough Council in accordance with the **Local Government Finance Act 1992**. The precept must state the Town Council's budget requirement for the forthcoming financial year.
- 2.2 There is a statutory duty to issue the precept by mid-February in the financial year preceding that for which it is issued. Timely submission enables the billing authority to complete Council Tax calculations within required timescales.

3. PAYMENT OF PRECEPTS BY THE BILLING AUTHORITY

- 3.1 The Local Authorities (Funds) (England) Regulations 1992 make detailed provision for the payment of precepts by the billing authority, including interest arrangements should payments be made late.
- 3.2 Knowsley Metropolitan Borough Council pays the precept in instalments during April, in accordance with the above Regulations.

Item 6

4. CALCULATION OF BAND "D" PRECEPT

- 4.1 The Band "D" equivalent precept is calculated by dividing the Town Council's net budget requirement (precept demand) by the number of Band "D" equivalent properties on the tax base.
- 4.2 For 2026/27, it is proposed that the Band "D" precept remains at £118.52, representing a standstill precept with no increase for residents.
- 4.3 For a Band "D" property, the Town Council element of Council Tax for 2026/27 will therefore be £118.52 per annum, equivalent to approximately £2.28 per week per household.

5. BUDGET ESTIMATES 2026/27

- 5.1 The budget requirement has been calculated in accordance with the Local Government Finance Act 1992. The precept demand represents the difference between the Town Council's planned expenditure and anticipated income for the year.
- 5.2 The table below provides a comparison of recent financial years, including the precept demand and Band "D" equivalent charge:

Financial Year	Precept Demand (£)	Band "D" Equivalent (£)
2024/25	333,995	118.52
2025/26	337,545	118.52
2026/27	336,715	118.52

- 5.3 Members will note that the Band "D" charge has remained unchanged for the third consecutive year.
- 5.4 The estimated tax base for 2026/27 has decreased from 2,848 to 2,841, representing a reduction of 7 Band "D" equivalent properties.
- 5.5 Despite the reduction in the tax base, the proposed budget has been prepared to maintain service delivery while retaining a standstill Band "D" charge.
- 5.6 The budget for 2026/27 is considered affordable and sustainable, with expenditure plans supported by adequate general and earmarked reserves in line with best practice guidance.
- 5.7 Detailed budget estimates, together with a comparison against the current year's budget and anticipated outturn, and explanations of significant variances, are provided in the supporting appendices.

Item 6

6. INCOME

6.1 Town Council income for 2026/27 is generated from the following sources:

- a) Precept demand
- b) Lettings and hire income
- c) Bank interest

6.2 Income projections have been prepared prudently, recognising that lettings and interest income can vary year on year.

7. RESERVES

7.1 The level of general and earmarked reserves has been reviewed as part of the budget-setting process.

7.2 Reserves are considered adequate to meet known commitments and financial risks, in accordance with the Accounts and Audit Regulations 2015 and the SAPPP Practitioners' Guide (2025 edition).

8. EARMARKED RESERVES – REALLOCATION OF FUNDS

8.1 As part of the annual budget-setting process, a review of the Council's earmarked reserves has been undertaken to ensure that balances remain appropriate, relevant, and aligned with current and future priorities, in accordance with best practice guidance.

8.2 Members are advised that the **Health & Safety Management and Operations Earmarked Reserve** is no longer required for its original purpose, and it is therefore proposed that this reserve be formally closed.

8.3 It is proposed that the remaining balance of £2,500 held within this earmark be reallocated to another named Earmarked Reserve, to support the Council's ongoing financial planning and the delivery of agreed priorities.

8.4 This reallocation represents a movement between earmarked reserves only and does not impact upon the Council's General Reserve or the proposed precept for 2026/27.

8. RECOMMENDATIONS

Members of the Finance & General Purposes Committee are asked to:

- a) **NOTE** the contents of the report.
- b) **RECOMMEND** to Full Council the approval of the Revenue Budget for 2026/27, as set out in the report and supporting appendices.

Item 6

- c) **RECOMMEND** to Full Council the issue of a precept for 2026/27 based on a Band 'D' Council Tax charge of £118.52, representing no increase on the previous year.
- d) **RECOMMEND** to Full Council that the Health & Safety Management an Operations Earmarked Reserve be closed and that the balance of £2,500 be reallocated to a nominated Earmarked Reserve, as detailed in appendices.

9. APPENDICES

- **Appendix 3**: Revenue Budget 2026/27
- **Appendix 4**: Precept Options 2026/27
- **Appendix 5**: Earmarked Reserves to be Carried Forward 2026/27

Jane Thomas -Clerk of the Council and Responsible Financial Officer

**KNOWSLEY TOWN COUNCIL
REVENUE BUDGET 2026/27**

	£	£	£
COST CENTRE 1 ADMINISTRATION	BUDGET 2025/26	FORECAST OUT TURN 2025/26	PROPOSED BUDGET 2026/27
Staff	£164,110.00	-£158,004.00	£171,000.00
Combined Insurance	£7,210.00	-£6,603.00	£7,427.00
Audit Internal/External	£1,236.00	-£1,160.00	£1,500.00
Professional Fees	£3,000.00	-£850.00	£2,500.00
Conference/Training	£3,000.00	-£1,717.00	£4,000.00
Printing/Stationary/Photocopy	£2,100.00	-£1,893.00	£2,100.00
Adverts/Annual Report	£200.00	-£100.00	£150.00
Grants/Donations/Sponsorship	£5,600.00	-£3,000.00	£5,000.00
Events Committee	£4,000.00	-£1,606.00	£4,000.00
Telephones/Internet	£1,725.00	-£1,869.00	£1,850.00
Staff Mobile Phones	£400.00	-£328.00	£350.00
Hospitality / Awards	£156.00	-£117.00	£150.00
Annual Subscriptions	£2,060.00	-£1,774.00	£2,122.00
HR Support	£3,924.00	-£4,353.00	£4,000.00
Licences	£1,300.00	-£954.00	£1,150.00
Building/Office Equipment	£500.00	-£500.00	£400.00
Demo Services	£14,597.00	-£14,428.00	£14,597.00
Elections	£7,000.00	£0.00	£7,000.00
Mileage	£350.00	-£350.00	£350.00
Staff Uniform/PPE	£400.00	-£360.00	£400.00
Remembrance Wreaths	£60.00	-£50.00	£60.00
Council Promotions	£200.00	-£150.00	£200.00
Petty Cash	£300.00	-£300.00	£300.00
Bank Charges	£300.00	-£223.00	£300.00
Sage Payroll/Accounts	£1,150.00	-£1,289.00	£1,300.00
IT Support/Website	£2,318.00	-£2,300.00	£2,400.00
Grounds Maintenance/Open Spaces	£20,000.00	-£20,358.00	£20,968.00
KVH Dilapidations	£0.00	£0.00	£11,643.00
General Reserve	£8,000.00	£0.00	£9,000.00
TOTAL EXPENDITURE	£255,196.00	-£224,636.00	£276,217.00

See assumptions below
Increase in premium
Increased provision
Reduced provision
No change
No change
Reduced provision
Reduced provision
No change
Increased provision
Reduced provision
Reduced provision
Increased provision
Increased provision
Reduced provision
Reduced provision
Members Alices (£846 + NI including Mayors Alice) £12,155.
Mayoral Functions £2,442
Cover possible elections during 2026/27
No change
No change
No change
No change
No change
No change
Increased provision
Increased provision
Anticipated contract
Third payment of 6
Increased provision

**COST CENTRE 2
BOB WHILEY CC**

	BUDGET 2025/2026	FORECAST OUT TURN	PROPOSED BUDGET 2026/27
Gas	£4,200.00	-£4,000.00	£4,200.00
Electricity	£3,950.00	-£3,750.00	£3,900.00
Water/Sewage Rates	£620.00	-£620.00	£680.00
Annual Water Testing	£736.00	-£736.00	£758.00
Business Rates	£4,250.00	-£4,142.00	£4,300.00
Security	£2,050.00	-£1,544.00	£2,000.00
Alarm Line Rental	£515.00	-£251.00	£180.00
Cleaning Materials	£400.00	-£388.00	£400.00
Building Maintenance/Repairs	£3,600.00	-£2,500.00	£3,000.00
Refuse Collection	£985.00	-£675.00	£900.00
Heating Repairs/Maintenance	£1,600.00	-£800.00	£1,600.00
Electrical Repairs/PAT Testing	£1,600.00	-£1,204.00	£1,400.00
Pest Control	£66.00	£0.00	£100.00
Equipment Maintenance	£300.00	-£250.00	£300.00
Equipment Purchase	£300.00	-£299.00	£300.00
TOTAL EXPENDITURE	£25,172.00	-£21,159.00	£24,018.00

**COST CENTRE 3
COMMUNITY PAVILION**

	BUDGET 2025/26	FORECAST OUT TURN	PROPOSED BUDGET 2026/27
Gas	£6,757.00	-£6,200.00	£6,757.00
Electricity	£3,800.00	-£3,400.00	£3,800.00
Water/Sewage Rates	£751.00	-£750.00	£765.00
Annual Water Testing	£736.00	-£736.00	£758.00
Business Rates	£5,700.00	-£5,115.00	£5,600.00
Security	£1,500.00	-£1,202.00	£1,545.00
Alarm Line Rental	£400.00	-£250.00	£180.00
Cleaning Materials	£400.00	-£400.00	£400.00
Building Maintenance/Repairs	£3,000.00	-£1,700.00	£2,750.00
Refuse Collection	£876.00	-£825.00	£876.00
Heating Repairs/Maintenance	£2,000.00	-£1,485.00	£2,000.00
Electrical Repairs/PAT Testing	£1,600.00	-£1,273.00	£1,500.00
Pest Control	£64.00	-£85.00	£100.00
Equipment Maintenance	£1,000.00	-£367.00	£1,000.00
Equipment Purchase	£850.00	-£700.00	£850.00
Leasing Hygiene Equipment	£350.00	-£348.00	£362.00
TOTAL EXPENDITURE	£29,784.00	-£24,836.00	£29,243.00

COST CENTRE 4 SPECIFIC RESERVES	BUDGET	FORECAST	PROPOSED
	2025/26	OUT TURN	BUDGET 2026/27
KVH Dilepidations	£11,643.00	-£11,643.00	£0.00
Furniture, Fixtures & Fittings	£1,800.00	£0.00	£500.00
Elections	£2,000.00	£0.00	£2,000.00
MUGA	£3,000.00	£0.00	£3,000.00
IT Support/Website	£9,000.00	£0.00	£500.00
Signage / notice boards	£2,000.00	£0.00	£200.00
H&S Management and operations	£2,400.00	£0.00	£0.00
War Memorial	£1,500.00	£0.00	£1,000.00
Longview/Hillside Capital project	£15,000.00	£0.00	£15,000.00
TOTAL EXPENDITURE	£48,343.00	-£11,643.00	£22,200.00

Moved to budget head Admin
 Allowance for refurbishment
 2027 Elections
 Match fund future projects
 Anticipated charges
 Allowance for provision / replacement
 Close
 Maintenance work in line with heritage responsibilities.
 Allowance for Capital project

INCOME DETAILS	BUDGET	FORECAST	PROPOSED
	2025/26	OUT TURN	BUDGET 2026/27
Precept	£337,545.00		£336,715.00
Bank Interest	£950.00	£2,250.00	£2,000.00
Lettings	£20,000.00	£23,000.00	£23,000.00
TOTAL INCOME	£358,495.00	£25,250.00	£361,715.00

Assumed standstill
 Increased provision
 Increased provision

SUMMARY

	2025/26	OUT TURN	BUDGET 2026/27
Administration	£255,196.00	-£224,636.00	£276,217.00
Bob Whiley Centre	£25,172.00	-£21,159.00	£24,018.00
Community Pavilion	£29,784.00	-£24,836.00	£29,243.00
Specific Reserves	£48,343.00	-£11,643.00	£22,200.00
TOTAL BUDGET	£358,495.00	-£282,274.00	£351,678.00

Staffing Cost Assumptions

Staff salaries are assumed to increase by 3.5% with effect from 1 April 2026, applied pro rata where applicable.

The staffing budget includes provision for an increase of 6 administrative hours, reflecting anticipated operational requirements and workload demands.

Following confirmation from Merseyside Pension Fund, no employer pension contribution is payable for the 2026 period; only employee pension contributions will be deducted at the applicable individual rates.

The employer National Insurance contribution has been budgeted at a rate of 15%.

1st April 2025 reserves brought forward	£388,139.00
2025 /2026 Precept	£337,545.00
Revenue	£25,250.00
Total	£750,934.00
Estimated Expenditure	-£282,274.00
Anticipated Balance of	£468,660.00
Including Reserves (Earmarked of)	£74,570.00
Unrestricted Reserve	£394,090.00

The projected year-end balance as at 31 March 2026 is £468,660, which includes £74,570 held in earmarked (restricted) reserves & also includes £800 allocated to the Mayor's Charity Fund 2025/26. The anticipated general (unrestricted) reserve therefore stands at £394,090.

KNOWSLEY TOWN COUNCIL PRECEPT OPTIONS 2026/27

	No of Band D properties	Precept rate, Band D equivalent	Reserves at start of year	Precept	Other Income Revenue	Budget	Anticipated Surpluse (endorsed by TC 19.1.26)
BASE CALCULATION							
2025/26	2848	£ 118.52	£ 362,091.00	£ 337,545.00	£ 24,671.00	£ 358,495.00	£ 3,721.00
STANDSTILL							
2026/27	2841	£ 118.52	£ 468,660.00	£ 336,715.00	£ 25,250.00	£ 351,678.00	£ 10,287.00
STANDSTILL + 1%	2841	£ 119.71	£ 468,847.00	£ 340,082.00	£ 25,250.00	£ 351,678.00	£ 13,654.00
STANDSTILL + 2%	2841	£ 120.89	£ 468,847.00	£ 343,449.00	£ 25,250.00	£ 351,678.00	£ 17,021.00

1. Furniture, Fixtures & Fittings

- Opening allocation (2025/26): £1,800
- Spent to date (2025/26): £0
- Anticipated balance at 31/03/2026: £1,800

This reserve includes £1,000 carried over from **2024/25** and £1,800 allocated in **2025/26**, giving a projected balance of **£2,800** on 31 March 2026 (if unspent). It is recommended that a further **£200** be added in **2026/27**, bringing the reserve to **£3,000**, subject to budget approval.

2. Elections

- Opening allocation (2025/26): £2,000
- Spent to date (2025/26): £0
- Anticipated balance at 31/03/2026: £2,000

This reserve includes £2,000 carried over from **2024/25** and £2,000 allocated in **2025/26**, giving a projected balance of **£4,000** on 31 March 2026 (if unspent). It is recommended that a further **£2,000** be allocated in **2026/27** to facilitate election costs due in 2027, bringing the reserve to **£6,000**, subject to budget approval.

3. MUGA

- Opening allocation (2025/26): £3,000
- Spent to date (2025/26): £0
- Anticipated balance at 31/03/2026: £3,000

This reserve includes £12,000 carried over from **2024/25** and £3,000 allocated in **2025/26**, giving a projected balance of **£15,000** on 31 March 2026 (if unspent). It is recommended allocating an additional **£3,000** for **2026/2027** to facilitate match funding for future projects; bringing the reserve to **£18,000**, subject to budget approval.

4. Signage / Notice Boards

- Opening allocation (2025/26): £2,000
- Spent to date (2025/26): £0
- Anticipated balance at 31/03/2026: £2,000

This reserve includes £1,970 carried over from **2024/25** and £2,000 allocated in **2025/26**, giving a projected balance of **£3,970** on 31 March 2026 (if unspent). It is recommended that a further **£200** be added in **2026/27**, bringing the reserve to **£4,170**, subject to budget approval.

5. H&S Management and operations

- Opening allocation (2025/26): £1,500
- Spent to date (2025/26): £0
- Anticipated balance at 31/03/2026: £1,500

This reserve includes £100 carried over from **2024/25** and £2,400 allocated in **2025/26**, giving a projected balance of **£2,500** on 31 March 2026 (if unspent). It is recommended to close this budget head, and any underspend will be transferred into another nominated Earmarked reserves.

6. War Memorial

- Opening allocation (2025/26): £1,000
- Spent to date (2025/26): £0
- Anticipated balance at 31/03/2026: £1,000

This reserve includes £5,000 carried over from **2024/25** and £1,500 allocated in **2025/26**, giving a projected balance of **£6,500** on 31 March 2026 (if unspent). It is recommended that a further **£1,000** be added in **2026/27**, bringing the reserve to **£7,500**, subject to budget approval.

7. Longview/Hillside Capital project

- Opening allocation (2025/26): £15,000
- Spent to date (2025/26): £0
- Anticipated balance at 31/03/2026: £15,000

This reserve includes £15,000 carried over from **2024/25** and £15,000 allocated in **2025/26**, giving a projected balance of **£30,000** on 31 March 2026 (if unspent). It is recommended that a further **£15,000** be added in **2026/27** to continuing the allocation of funds to for the Capital project, bringing the reserve to **£45,000**, subject to budget approval.

2024/25 EARMARKED RESERVES AT 31ST MARCH 2025 C/F £37,070.

2025/26 EARMARKED RESERVES AT 31ST MARCH 2026 C/F £36,700.

TOTAL EARMARKED RESERVES AT 31ST MARCH 2026 C/F £73,770

Item 7

KNOWSLEY TOWN COUNCIL

To: The Mayor and Members of the Town Council

Meeting: 10 February 2026

Report of the Clerk of the Council and Responsible Financial Officer

Amendment to Terms of Reference – Finance and General Purposes Committee

1. PURPOSE OF THE REPORT:

To approve an amendment to the Terms of Reference for the Finance, General Purposes and Policy Resources Committee to include delegated authority for administering expenditure from the Mayor's Charity Fund.

2. RECOMMENDATION:

- a) **APPROVE** the amendment to the Finance, General Purposes and Policy Resources Committee's Terms of Reference to include delegated authority in relation to the Mayor's Charity Fund.
- b) **AGREE** to immediate and apply to all funds held for the 2025/26 civic year onwards

3. REPORT

Following the adoption of Section 9A of the Council's Financial Regulations, which sets out the financial controls for managing the Mayor's Charity Fund, it is necessary to reflect this responsibility in the Terms of Reference for the Finance, General Purposes and Policy Resources Committee.

4. PROPOSED AMENDMENT

4.1. Proposed amendment, add the following clause to the Committee's Terms of Reference:

****15. Acting under delegated authority, to consider and approve expenditure from the Mayor's Charity Fund, where such funds are held by the Council for the purpose of charitable/community support during the Mayor's civic year, and where such expenditure is within the criteria set out in the Council's Financial Regulations.***

4.2. This delegation enables the Committee to authorise spend above the Clerk's £500 limit, in line with governance and audit requirements.

5. APPENDICE

Appendix 6: Terms of Reference - Finance & General Purposes

Jane Thomas – Clerk of the Council and Responsible Financial Officer

TERMS OF REFERENCE**FINANCE & GENERAL PURPOSES COMMITTEE**

1. (Under the Local Government Act 1972) to observe all Town Council Financial Regulations.
2. Acting under full delegated authority (in accordance with the Local Government Act 1972) to consider the Town Council monthly and quarterly budget spending reports.
3. Acting under full delegated authority (in accordance with the Local Government Act 1972) to consider and review all fees and charges relating to the hire of town council facilities.
4. Acting under full delegated authority (in accordance with the Local Government Act 1972), to consider and decide upon all applications for block bookings (as defined by the independent auditor's letter to the Council dated 29 April 2010) of Town Council facilities
5. Acting under full delegated authority (in accordance with the Local Government Act 1972), to review the procedures, criteria, guidelines, and application forms for the allocation of Town Council grants and sponsorship.
6. Acting under full delegated authority (in accordance with the Local Government Act 1972), to exercise the functions of the Town Council in considering applications for grants and sponsorship as is deemed appropriate within the budget established by the Town Council for that purpose.
7. To monitor and review, as appropriate, the geographical distribution of grants and sponsorship.
8. To consider all the financing and design of any Town Council capital projects acting within its delegated authority as defined by financial regulation 3.6.
9. Acting under full delegated authority (in accordance with the Local Government Act 1972) to exercise the functions of the Town Council by monitoring the expenditure (in accordance with financial regulation 3.6.) and progress all capital projects within the budget established by the Town Council.
10. The Committee may appoint advisory committees that relate to the above terms of reference at any times as are necessary.
11. The Committee may (in accordance with Town Council Standing Orders), appoint non-voting representatives whose experience or knowledge may be of benefit to the Town Council or the committee.

12. Acting under full delegated powers (in accordance with the Local Government Act 1972), to oversee service level agreements and evaluate the outcomes in accordance with agreed criteria for those purposes.
13. Acting under full delegated powers (in accordance with the Local Government Act 1972) to review all Town Council Policies where appropriate.
14. Acting under full delegated powers (in accordance with the Local Government Act 1972) to consider additional Town Council Policies (when and if required).
15. Acting under delegated authority, to consider and approve expenditure from the Mayor's Charity Fund, where such funds are held by the Council for the purpose of charitable/community support during the Mayor's civic year, and where such expenditure is within the criteria set out in the Council's Financial Regulations.

KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Finance and General Purposes Committee

Meeting: 10 February 2026

Report of the Clerk of the Council and Responsible Financial Officer

Adoption of Mayor's Charity Fund Policy and Community Grants and Donations Policy

1. PURPOSE OF THE REPORT

To seek Members' approval for the adoption of two governance policies:

- The Mayor's Charity Fund Policy, and
- The Community Grants and Donations Policy.

These policies are intended to strengthen transparency, accountability, and consistency in the management of charitable fundraising and grant giving.

2. RECOMMENDATIONS

Members are asked to:

- a) Approve and adopt the Mayor's Charity Fund Policy, and
- b) Approve and adopt the Community Grants and Donations Policy.

3. REPORT

3.1. Mayor's Charity Fund Policy:

The Mayor's Charity Fund supports local charitable, and community causes during the Mayor's term of office. While fundraising activities have historically taken place, the adoption of a formal policy provides a clear framework for:

- a) Separation of the Mayor's Charity Fund from the Council's general funds
- b) Proper financial controls and record-keeping
- c) Defined roles and responsibilities for the Mayor and the Clerk/RFO
- d) Clear arrangements for income, expenditure, and year-end reporting

The policy ensures that all funds raised are managed transparently and in line with audit expectations and Proper Practices.

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3.2. Community Grants and Donations Policy:

The Council receives requests for financial support from local voluntary and community organisations. The Community Grants and Donations Policy establish a consistent and transparent approach to:

- a) Eligibility and assessment criteria
- b) Application requirements and decision-making processes
- c) Delegated authority to the Finance & General Purposes Committee or Full Council
- d) Use of **Section 137 of the Local Government Act 1972**, where no other statutory power exists
- e) Monitoring and record-keeping arrangements

Adoption of this policy supports fairness, audit compliance, and reputational protection for the Council.

4. Legal and Governance Considerations

- a) **Section 137, Local Government Act 1972** allows councils to make grants for the benefit of the community, subject to the annual spending limit per elector.
- b) The **Accounts and Audit Regulations 2015** require councils to maintain effective internal control and proper accounting records.
- c) The **Practitioners' Guide 2025 (SAPPP)** identifies the adoption of clear financial policies as evidence of compliance with Proper Practices.
- d) Clear policies reduce the risk of challenge, inconsistency, or “we’ve always done it this way” decision-making.

5. Financial Implications

- a) The **Mayor’s Charity Fund** is ringfenced and does not form part of the Council’s general revenue budget.
- b) Grants and donations will be awarded only within approved budgets set by Council.
- c) No financial commitment arises from the adoption of these policies alone.

5. Risk Management

Failure to adopt clear policies could result in:

- a) Inconsistent decision-making
- b) Audit recommendations
- c) Reputational risk

Adoption of these policies mitigates these risks by providing clarity and accountability.

7. APPENDICES-ATTACHED

- **Appendix 7:** – Mayor’s Charity Fund Policy
- **Appendix 8:** – Community Grants and Donations Policy

Jane Thomas – Clerk of the Council and Responsible Financial Officer

KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Finance and General Purposes
Committee

Meeting: 10 February 2026

Report of the Clerk of the Council and Responsible Financial Officer

REVIEW AND ADOPTION OF UPDATED FINANCIAL REGULATIONS **2025/26**

1. PURPOSE OF THE REPORT

The purpose of this report is to present for Members' approval the revised Financial Regulations for the 2025/26 financial year, updated to reflect current operational practices and internal controls.

2. RECOMMENDATIONS

Members are asked to:

- a) Approve the updated Financial Regulations for the 2025/26 financial year.
- b) Note the addition of Sections 6A, 9A and 14A as enhancements to the Council's internal financial controls.

3. REPORT

- 3.1. In accordance with Regulation 6 of the Accounts and Audit Regulations 2015 and Section 3 of the Practitioners' Guide (2025 edition), the Town Council must regularly review and update its Financial Regulations to ensure compliance with legislative requirements and best practice.
- 3.2. Following an internal review by the Clerk/RFO, the Financial Regulations have been updated to include three additional sections for the 2025/26 financial year.

Key Additions to the Financial Regulations sections have been added:

a) 6A – Corporate Payment Card Use

This new section sets out the procedures and controls for the use of the council's corporate payment card, including transaction limits (£1,000 per purchase, £2,000 monthly), reconciliation and audit checks.

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b) **9A – Mayor’s Charity Fund**

This section establishes internal controls over the collection, management and disbursement of funds associated with the Mayor’s Charity, ensuring funds are accounted for separately and used for their intended charitable purpose.

c) **14A – Community Grants and Donations**

This section introduces financial governance controls relating to the awarding of community grants and donations, including policy compliance, authorisation, documentation and Section 137 considerations.

4. APPENDICES-ATTACHED

- **Appendix 9: Financial Regulations 2025/2026**

Jane Thomas - Clerk of the Council and Responsible Financial Officer

KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Finance and General Purposes Committee

Meeting: 10 February 2026

Report of the Clerk of the Council and Responsible Financial Officer

ADOPTION OF ANTI-FRAUD /CORRUPTION & RESERVES POLICIES AND APPROVAL OF THE UPDATED DATA PROTECTION POLICY

1. PURPOSE OF THE REPORT

1.1 The purpose of this report is to present to Members for consideration and approval:

- a) The adoption of a new Anti-Fraud and Corruption Policy
- b) The adoption of a new Reserves Policy
- c) The approval of an updated Data Protection Policy

1.2 These actions form part of the Council's system of internal control and governance and support compliance with statutory requirements and best practice.

2. RECOMMENDATIONS

Members are asked to:

- a) Adopt the Anti-Fraud and Corruption Policy as presented
- b) Adopt the Reserves Policy as presented
- c) Approve the updated Data Protection Policy
- d) Confirm that all three policies will be reviewed annually
- e)

3. REPORT

3.1 Under the Accounts and Audit Regulations 2015, the Council is required to maintain effective arrangements for:

- management
- Internal control
- Financial Risk management
- Compliance with relevant legislation

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3.2 The Practitioners' Guide 2025 (SAPPP) requires councils to be able to demonstrate appropriate policies and procedures in order to answer "Yes" to key assertions within the Annual Governance and Accountability Return (AGAR), in particular:

- a) Assertion 1 – Financial Management
- b) Assertion 2 – Internal Control
- c) Assertion 3 – Compliance with Laws and Regulations
- d) Assertion 5 – Risk Management

4. Anti-Fraud and Corruption Policy (NEW)

4.1 A new Anti-Fraud and Corruption Policy has been drafted and is presented to Members for adoption.

The policy:

- a) Confirms the Council's zero-tolerance approach to fraud and corruption
- b) Defines responsibilities of Members, officers, and auditors
- c) Sets out clear procedures for reporting, investigation, and response
- d) Supports the Council's Financial Regulations and Risk Management framework

4.2 Adoption of this policy strengthens the Council's internal control environment and provides clear evidence for AGAR Assertion 2 (Internal Control).

5. Reserves Policy (NEW)

A new Reserves Policy has been drafted and is presented to Members for adoption.

The policy:

- Explains why the Council holds reserves
- Distinguishes between **General** and **Earmarked** reserves
- Sets out how reserve levels are reviewed and justified
- Supports long-term financial planning and precept stability

The adoption of a Reserves Policy supports:

- AGAR Assertion 1 (Financial Management)
- AGAR Assertion 5 (Risk Management)

and provides transparency to Members, auditors, and residents.

6. Data Protection Policy (UPDATED)

An updated Data Protection Policy is presented to Members for approval.

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The updated policy:

- Reflects the UK GDPR and Data Protection Act 2018
- Clarifies roles, responsibilities, and data handling requirements
- Confirms that the Council does not process Special Category or Criminal Offence data
- Sets out clear procedures for data security, breaches, and Subject Access Requests

The update ensures continued compliance with legal obligations and supports AGAR Assertion 3 (Compliance with Laws and Regulations).

7. APPENDICES -ATTACHED

Appendix 10: Anti-Fraud and Corruption Policy

Appendix 11: Reserves Policy

Appendix 12: Data Protection Policy

Jane Thomas – Clerk of the Council and Responsible Financial Officer

KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Finance and General Purposes Committee

Meeting: 10 February 2026

Report of the Clerk of the Council and Responsible Financial Officer

REVIEW AND ADOPTION OF INFORMATION TECHNOLOGY, DIGITAL USE & SOCIAL MEDIA POLICY

1. PURPOSE OF THE REPORT

To seek approval from the Committee to adopt an updated and consolidated Information Technology, Digital Use & Social Media Policy for Knowsley Town Council.

The revised policy incorporates recent enhancements to strengthen internal controls, cybersecurity resilience and digital governance arrangements, ensuring full compliance with statutory requirements and current best practice.

2. RECOMMENDATIONS

Members are asked to:

- a) **APPROVE** the updated *Information Technology, Digital Use & Social Media Policy* as appended to this report.
- b) **NOTE** that, upon adoption, this policy will supersede and replace the Council's previous IT, Acceptable Use and Social Media policies.

3. REPORT

3.1 Regulatory and Governance Context

The Council is required to demonstrate effective digital and data governance under Assertion 10 (Digital & Data Compliance) of the SAPPP Practitioners' Guide 2025, as part of its Annual Governance and Accountability Return (AGAR).

A review of the Council's existing arrangements identified a need to:

- a) Reduce duplication across multiple IT-related policies
- b) Clarify responsibilities for Members and Officers
- c) Strengthen controls around cybersecurity, equipment uses and data protection

3.2 Summary of Policy Enhancements

In addition to consolidating existing IT and social media guidance, the updated policy now:

- a) Applies clearly to Members, Officers, contractors and authorised users
- b) Covers IT equipment ownership, issue, return and disposal
- c) Includes explicit arrangements for data backup and business continuity
- d) Clarifies that use of Council IT systems may be monitored for security, audit and compliance purposes
- e) Strengthens controls around passwords, access management, personal devices (BYOD) and remote working
- f) Reinforces obligations under UK GDPR, the Data Protection Act 2018 and the Freedom of Information Act 2000
- g) Provides clear guidance on social media use, reputational risk and online conduct
- h) References the Council's Service Level Agreement with Knowsley Metropolitan Borough Council for IT services

3.3 Benefits of Adoption

Adoption of the updated policy will:

- a) Strengthen the Council's system of internal control
- b) Provide clear evidence to support a positive response to AGAR Assertion 10
- c) Reduce operational and reputational risk associated with digital activity
- d) Improve understanding and compliance among Members and Officers
- e) Simplify the Council's Policy Register by consolidating related documents

4. APPENDICES - ATTACHED

- **Appendix 13:** Information Technology, Digital Use & Social Media Policy
- **Appendix 14:** Knowsley Metropolitan Borough Council – Acceptable Use of IT Policy (for reference)

Jane Thomas – Clerk of the Council and Responsible Financial Officer

KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Finance and General Purposes Committee

Meeting: 10 February 2026

Report of the Clerk of the Council and Responsible Financial Officer

ADOPTION OF A SCHEME OF DELEGATION

1. BACKGROUND

To explain the purpose and importance of a Scheme of Delegation, and to recommend that the Finance & General Purposes Committee formally recommends the adoption of the Scheme of Delegation by Full Council as a core governance document.

2. RECOMMENDATIONS

Members are asked to:

- a) Approve the Scheme of Delegation as a core governance document.
- b) Recommend the Scheme of Delegation to Full Council for formal adoption.

3. REPORT

A Scheme of Delegation is a formal document made under **Section 101 of the Local Government Act 1972**, which sets out:

- a) Which decisions are reserved to Full Council
- b) Which decisions are delegated to Committees
- c) Which decisions are delegated to the Town Clerk / Proper Officer
- d) Which decisions are delegated to the Responsible Financial Officer

It provides clarity on who has authority to act, the limits of that authority, and the requirement to report decisions back to Members.

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4. WHY THE COUNCIL MUST ADOPT A SCHEME OF DELEGATION

4.1 *Governance and Internal Control*

The adoption of a Scheme of Delegation is recognised as best practice for parish and town councils and forms part of an effective system of internal control, as required by the **Accounts and Audit Regulations 2015**.

The SAPP Practitioners' Guide 2025 expects councils to be able to demonstrate:

- a) Clear decision-making authority
- b) Defined officer responsibilities
- c) Appropriate financial and operational controls

A formally adopted Scheme of Delegation provides this assurance.

4.2 *Audit And AGAR Requirements*

Internal and external auditors routinely expect councils to have a formally adopted Scheme of Delegation as evidence supporting:

- a) AGAR Assertion 2 – that the Council maintained an effective system of internal control
- b) AGAR Assertion 6 – that internal audit arrangements are adequate and effective

Without a formally adopted Scheme, the Council risks adverse audit comments or recommendations.

4.3 *Clarity, Accountability And Protection*

The Scheme of Delegation:

- a) Protects **Members**, by ensuring officers act only within agreed authority
- b) Protects **officers**, by providing clear limits and expectations
- c) Reduces the risk of decisions being taken without authority
- d) Improves transparency by requiring delegated decisions to be reported back to Members

Delegation does not remove Member control — it ensures decisions are taken lawfully, efficiently, and with accountability.

4.4 *Relationship With Other Governance Documents*

The Scheme of Delegation operates in conjunction with, and must be read alongside:

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- a) Standing Orders
- b) Financial Regulations
- c) Approved Council policies

All delegated decisions must:

- a) Comply with the Financial Regulations
- b) Remain within approved budgets and limits
- c) Be reported to Members as required

This creates a coherent and robust governance framework.

4.5 *Consequences Of Not Adopting A Scheme*

If the Council does not formally adopt a Scheme of Delegation, there is a risk that:

- a) Decisions may be taken without clear legal authority
- b) Officers may inadvertently act beyond their remit
- c) Essential actions may be delayed between meetings
- d) Internal or external audit may raise governance concerns

These risks are avoidable through formal adoption.

4.6 The Scheme of Delegation is a fundamental governance document that supports lawful decision-making, strong internal control and effective administration. Its formal adoption ensures clarity, accountability and compliance with audit and regulatory expectations.

5. **APPENDICES – ATTACHED**

- **Appendix 15 -Scheme of Delegation**

Jane Thomas – Clerk of the Council and Responsible Financial Officer