



## **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 4<sup>th</sup> February 2026**

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

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**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.



# Item 5

## KNOWSLEY TOWN COUNCIL

To: The Chairperson and Members of the Town Council

Meeting: 10<sup>th</sup> 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

3:

Jane Thomas - Clerk of the Council and Responsible Financial Officer



Expenditures  
2025-2026 Administration

	BUDGET	USED	BALANCE	Oct	Nov	Dec
<b>HEET 1. ADMINISTRATION</b>						
affing Costs	£164,110.00	£118,006.13	£46,103.87	£9,546.03	£14,290.85	£13,708.85
urance Combined	£7,210.00	£6,603.45	£606.55			
ditor Internal / External	£1,236.00	£1,160.00	£76.00	£840.00		£427.50
rofessional Fees	£3,000.00	£427.50	£2,572.50			£111.00
onference / Training	£3,000.00	£1,070.00	£1,930.00	£255.00	£299.00	£82.15
rinting / Stationery / photocopier	£2,100.00	£1,343.49	£756.51	£101.60	£349.06	
nnual Report / Advertising	£200.00	£0.00	£200.00			
vent Committee	£4,000.00	£1,597.51	£2,402.49	£63.00	£1,064.59	£429.96
onations / Grant Aid	£5,600.00	£2,569.23	£3,030.77	£204.00	£500.00	£131.00
elephones / Internet	£1,725.00	£1,442.26	£282.74	£172.64		£190.98
obile Telephones	£400.00	£246.15	£153.85	£54.70		£54.70
ospitality	£156.00	£86.63	£69.37	£6.83	£4.99	
nnual Subscriptions	£2,060.00	£1,331.70	£728.30			
IR Support	£3,924.00	£3,753.00	£171.00			
icenses	£1,300.00	£919.30	£380.70		£32.34	£69.87
Building / Office Equipment	£500.00	£191.11	£308.89		£121.50	
Democratic Services	£14,597.00	£13,103.62	£1,493.38	£339.71		
Elections	£7,000.00	£0.00	£7,000.00			£113.10
Mileage	£350.00	£134.67	£215.33	£9.03		
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		£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
General Reserves	£8,000.00	£0.00	£8,000.00			
<b>TOTALS</b>	<b>£255,196.00</b>	<b>£171,078.31</b>	<b>£84,117.69</b>	<b>£13,427.49</b>	<b>£18,495.02</b>	<b>£17,103.30</b>

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	
<b>TOTALS</b>	<b>£25,172.00</b>	<b>£11,044.43</b>	<b>£14,127.57</b>	<b>£514.54</b>	<b>£1,149.85</b>	<b>£1,440.74</b>

**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	Oct	Nov	Dec
Gas	£6,757.00	£3,091.41	£3,665.59	£482.14		£1,028.99
Electricity	£3,800.00	£1,586.41	£2,213.59			£322.41
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	£511.00	£511.00
Security	£1,500.00	£1,201.98	£298.02		£70.00	£410.00
Alarm Line Rental	£400.00	£187.74	£212.26	£20.86	£20.86	£20.86
Cleaning Materials	£400.00	£284.73	£115.27	£5.00		£49.89
Repairs / Maintenance	£3,000.00	£1,345.57	£1,654.43			
Refuse Collection	£876.00	£566.56	£309.44	£65.61	£80.93	
Heating Maintenance / Repairs	£2,000.00	£1,484.55	£515.45	£790.00	£386.77	
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		£230.00
Equipment Purchase	£850.00	£417.51	£432.49	£105.18	£8.85	
Leasing Hygiene Equipment	£350.00	£291.33	£58.67			
<b>TOTALS</b>	<b>£29,784.00</b>	<b>£16,295.69</b>	<b>£13,488.31</b>	<b>£2,015.80</b>	<b>£1,078.41</b>	<b>£2,573.15</b>

**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

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		
<b>Totals</b>	<b>£358,495.00</b>	<b>£363,688.34</b>	<b>£9,619.84</b>	<b>£3,725.86</b>	<b>£3,119.44</b>	<b>£3,355.97</b>	

## QUARTERLY BUDGET SUMMARY 2025/26

BUDGET SUMMARY COST CENTRE 1		BUDGET 2025/26	SPEND TO DATE	FORECAST OUT TURN	FORECAST UNDER / OVER SPEND	EXPLANATION OF FORECAST UNDER / OVER SPEND
Staffing	£164,110.00	£118,006.00	-£158,004.00	£6,106.00		
<b>TOTAL EXPENDITURE</b>	<b>£164,110.00</b>	<b>£118,006.00</b>	<b>-£158,004.00</b>	<b>£6,106.00</b>		
COST CENTRE 2 ADMINISTRATION		BUDGET 2025/26	SPEND TO DATE	FORECAST OUT TURN	FORECAST 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		
<b>TOTAL EXPENDITURE</b>	<b>£91,086.00</b>	<b>£53,872.00</b>	<b>-£66,632.00</b>	<b>£24,454.00</b>		

**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
<b>TOTAL EXPENDITURE</b>	<b>£25,172.00</b>	<b>£11,046.00</b>	<b>-£21,159.00</b>	<b>£4,013.00</b>

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

**Pest Control:** Wasp nest above  
Fire Exit Door.

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

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
<b>TOTAL INCOME</b>	<b>£358,495.00</b>	<b>£20,332.00</b>	<b>£27,000.00</b>	<b>£6,050.00</b>

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 Whitley 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
<b>TOTAL</b>	<b>£358,495.00</b>	<b>£210,864.00</b>	<b>-£282,274.00</b>	<b>£76,221.00</b>

**Bank Statement December 2025**

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

Projected Total Under Spend £76,221.00  
 Projected Total Income £33,050.00  
 Projected year-end balance £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:

<b>Financial Year</b>	<b>Precept Demand (£)</b>	<b>Band “D” Equivalent (£)</b>
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 SAPP 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<sup>4</sup> 3:** Revenue Budget 2026/27
- **Appendix<sup>5</sup> 4:** Precept Options 2026/27
- **Appendix<sup>6</sup> 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**

	£	£	£
<b>COST CENTRE 1</b>	<b>BUDGET</b>	<b>FORECAST</b>	<b>PROPOSED</b>
<b>ADMINISTRATION</b>	<b>2025/26</b>	<b>OUT TURN 2025/26</b>	<b>BUDGET 2026/27</b>
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	£2,570.00
Professional Fees	£3,000.00	-£850.00	£3,000.00
Conference/Training	£3,000.00	-£1,717.00	£4,500.00
Printing/Stationary/Photocopy	£2,100.00	-£1,893.00	£2,100.00
Adverts/Annual Report	£200.00	-£100.00	£200.00
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	£5,500.00
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	£400.00
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	£2,450.00
Grounds Maintenance/Open Spaces	£20,000.00	-£20,358.00	£21,000.00
KVH Dilapidations	£0.00	£0.00	£11,643.00
General Reserve	£8,000.00	£0.00	£12,000.00
<b>TOTAL EXPENDITURE</b>	<b>£255,196.00</b>	<b>-£224,636.00</b>	<b>£282,969.00</b>

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

P1

<b>COST CENTRE 2 BOB WHILEY CC</b>	<b>BUDGET 2025/2026</b>	<b>FORECAST OUT TURN</b>	<b>PROPOSED BUDGET 2026/27</b>
Gas	£4,200.00	-£4,000.00	£4,500.00
Electricity	£3,950.00	-£3,750.00	£4,000.00
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	£200.00
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
<b>TOTAL EXPENDITURE</b>	<b>£25,172.00</b>	<b>-£21,159.00</b>	<b>£24,438.00</b>

Increased provision
Increased provision
Increased provision
Increased provision
Increased provision
Reduced provision
Reduced provision
No change
Reduced provision
Reduced provision
No change
Reduced provision
Increased provision
No change
No change

<b>COST CENTRE 3 COMMUNITY PAVILION</b>	<b>BUDGET 2025/26</b>	<b>FORECAST OUT TURN</b>	<b>PROPOSED BUDGET 2026/27</b>
Gas	£6,757.00	-£6,200.00	£6,757.00
Electricity	£3,800.00	-£3,400.00	£4,000.00
Water/Sewage Rates	£751.00	-£750.00	£765.00
Annual Water Testing	£736.00	-£736.00	£760.00
Business Rates	£5,700.00	-£5,115.00	£5,700.00
Security	£1,500.00	-£1,202.00	£1,600.00
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	£370.00
<b>TOTAL EXPENDITURE</b>	<b>£29,784.00</b>	<b>-£24,836.00</b>	<b>£29,608.00</b>

No change
Increased provision
Increased provision
Increased provision
No change
Increased provision
Reduced provision
No change
No change
Reduced provision
Increased provision
No change
Reduced provision
No change
Increased provision
No change
Increased provision

COST CENTRE 4		BUDGET	FORECAST	PROPOSED
SPECIFIC RESERVES		2025/26	OUT TURN	BUDGET 2026/27
KVH Dilapidations		£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
<b>TOTAL EXPENDITURE</b>		<b>£48,343.00</b>	<b>-£11,643.00</b>	<b>£22,200.00</b>

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	£1,500.00
Lettings		£20,000.00	£23,000.00	£21,000.00
<b>TOTAL INCOME</b>		<b>£358,495.00</b>	<b>£25,250.00</b>	<b>£359,215.00</b>

Assumed standstill  
 Increased provision  
 Increased provision

SUMMARY		2025/26	OUT TURN	BUDGET 2026/27
Administration		£255,196.00	-£224,636.00	£282,969.00
Bob Whitley Centre		£25,172.00	-£21,159.00	£24,438.00
Community Pavilion		£29,784.00	-£24,836.00	£29,608.00
Specific Reserves		£48,343.00	-£11,643.00	£22,200.00
<b>TOTAL BUDGET</b>		<b>£358,495.00</b>	<b>-£282,274.00</b>	<b>£359,215.00</b>

**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
<b>Total</b>	<b>£750,934.00</b>
<b>Estimated Expenditure</b>	<b>-£282,274.00</b>
<b>Anticipated Balance of</b>	<b>£468,660.00</b>
<b>Including Reserves (Earmarked of)</b>	<b>£74,570.00</b>
<b>Unrestricted Reserve</b>	<b>£394,090.00</b>

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)
<b>BASE CALCULATION</b>							<b>19.1.26)</b>
2025/26	2848	£ 118.52	£ 362,091.00	£ 337,545.00	£ 24,671.00	£ 358,495.00	£ 3,721.00
<b>STANDSTILL</b>							
2026/27	2841	£ 118.52	£ 468,660.00	£ 336,715.00	£ 25,250.00	£ 359,215.00	£ 2,750.00
<b>STANDSTILL + 1%</b>							
2026/27	2841	£ 119.71	£ 468,660.00	£ 340,082.00	£ 25,250.00	£ 359,215.00	£ 6,117.00
<b>STANDSTILL + 2%</b>							
2026/27	2841	£ 120.89	£ 468,660.00	£ 343,449.00	£ 25,250.00	£ 359,215.00	£ 9,484.00

## 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.

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## 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 31<sup>ST</sup> MARCH 2025 C/F £37,070.**

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

**TOTAL EARMARKED RESERVES AT 31<sup>ST</sup> 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.

# Item 8

## 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.

# Item 9

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

# Item 10

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.

# Item 10

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 SAPP 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

# Item 11

## **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.

# Item 12

## 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 SAPPP 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:

# Item 12

- 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

# **Knowsley Town Council**



## **Mayor's Charity Fund Policy**

Adopted: .....  
Review Due: 12/02/2028

# Index

1. Purpose – pg. 1

2. Scope – pg. 1

3. Key Principles – pg. 1

4. Responsibilities – pg. 1

5. Income – pg. 1

6. Expenditure – pg. 1

7. Reporting – pg. 1

# Knowsley Town Council

## Mayor's Charity Fund Policy

Adopted: .....  
Review Due: 12/02/2028

### 1. Purpose

To ensure the transparent and responsible management of the Mayor's Charity Fund, which is used to support local charitable causes during the Mayor's term of office.

### 2. Scope

This policy applies to the Mayor, Clerk/RFO, and any officers or volunteers involved in the collection, handling, or distribution of funds raised under the Mayor's Charity banner.

### 3. Key Principles

- The Mayor's Charity Fund is **separate from the Council's general funds**.
- Funds are used **exclusively for charitable/community benefit** purposes.
- All income and expenditure must be **accounted for and recorded**.

### 4. Responsibilities

- The **Mayor** shall nominate the beneficiary or beneficiaries, subject to Council noting or endorsement.
- The **Clerk/RFO** will maintain a dedicated income/expenditure record.
- Bank transactions must go through the Council's account but be identified clearly as Mayor's Charity.

### 5. Income

- Fundraising events, donations and sponsorship must be receipted and banked promptly.
- Cash handling should be minimised and, where necessary, counted in the presence of two individuals.

### 6. Expenditure

- All purchases must be approved by the Clerk/RFO.
- Surplus funds may be retained or rolled forward at year-end for future mayoral terms only with Council approval.

### 7. Reporting

- A summary report will be presented at the end of each mayoral year.

# **Knowsley Town Council**

## **Community Grants and Donations Policy**

Adopted: .....  
Review Due: 12/02/2028

# Index

**1. Purpose – pg. 1**

**2. Eligibility – pg. 1**

**3. Funding Criteria - pg. 1**

**4. Decision Making - pg. 1**

**5. Section 137 - pg. 1**

**6. Monitoring - pg. 1**

# Knowsley Town Council

## Community Grants and Donations Policy

Adopted: .....  
Review Due: 12/02/2028

### **1. Purpose**

To provide a framework for the fair and transparent awarding of grants and donations to organisations that benefit the residents of Knowsley.

### **2. Eligibility**

Applications are invited from:

- Local voluntary and community organisations
- Charities and not-for-profits delivering public benefit
- Events or initiatives that align with the Council's priorities

### **3. Funding Criteria**

- Applicants must demonstrate a clear community benefit.
- Grant applications must include supporting documentation (project budget, bank details, constitution).
- Grants are normally limited to one per organisation per financial year.

### **4. Decision Making**

- All grants are approved by delegated committee Finance & General-Purpose or Full Council, based on recommendations by the Clerk/RFO.
- Payments must be made by BACS/cheque – not cash.

### **5. Section 137**

Where no specific power exists, grants may be made under **Section 137 of the Local Government Act 1972**, subject to the statutory spending limit per elector.

### **6. Monitoring**

- Recipients may be required to submit a photo of outcomes.
- The Clerk/RFO will maintain a grant log



**KNOWSLEY TOWN**  
**COUNCIL**

**FINANCIAL**  
**REGULATIONS**  
**(2025/2026)**

**1. GENERAL:**

- 1.1 These Financial Regulations shall govern the conduct of the financial transactions of the Town Council and shall only be amended or varied by resolution of the Town Council.
- 1.2 The Responsible Financial Officer is the Clerk of the Council. They shall be responsible for the proper administration of the Town Council's financial affairs.
- 1.3 The Clerk of the Council shall be responsible for the production of financial management information.
- 1.4 A motion permanently to vary or revoke a Financial Regulation shall when proposed and seconded, stand adjourned without discussion to the next ordinary meeting of the Town Council.
- 1.5 Every contract whether made by the Town Council, committee or Clerk of the Council shall comply with these Financial Regulations. No exception to these Financial Regulations shall be made otherwise than by direction of the Town Council unless those contracts are not covered by these Financial Regulations.
- 1.6 When applications are made to waive Financial Regulations relating to contracts to enable a tender to be negotiated without completion, the reason shall be embodied in a recommendation to the Town Council.

**2. ANNUAL ESTIMATES:**

- 2.1 Detailed estimates of income and expenditure of revenue services and receipts and payments on capital accounts shall be prepared each year by the Clerk of the Council.
- 2.2 The Town Council shall review the estimates not later than the end of February in each year and shall recommend the precept to be levied for the ensuing financial year. The Clerk of the Council shall supply each elected member with a copy of the approved estimates.
- 2.3 The annual capital and revenue budgets shall form the basis of financial control for the ensuing financial year.

**3. BUDGETARY CONTROL:**

- 3.1 The Clerk of the Council may incur revenue expenditure beyond the amount allocated in the appropriate revenue budget. when such expenditure occurs, the sum required must be initially vied from other revenue budgets.

- 3.2** The Clerk of the Council may incur expenditure (subject to consultation with the Chairperson of the Town Council or the Vice-Chairperson of the Town Council) on behalf of the Town Council necessary to carry out repair, replacement or other work which is of such extreme urgency that it must be done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2,500. The Clerk of the Council shall report the action to the next meeting of the Town Council.
- 3.3** Where expenditure is incurred within Financial Regulations 3.1 and 3.2 and the sum required cannot be met from virements made elsewhere within the approved budget, the Clerk of the Council has delegated authority to fund such expenditure from Town Council reserves.
- 3.4** The Clerk of the Council shall provide the Town Council with a quarterly statement of income and expenditure to date of the approved annual revenue and capital budgets, showing potential under/overspends.
- 3.5** Underspends in the revenue budget shall not be carried forward to a subsequent year unless approved by the Town Council.
- 3.6** No expenditure shall be incurred in relation to any capital project entered into or tender accepted involving expenditure on capital account unless the Town Council is satisfied that it is contained in the rolling capital programme and the necessary capital funds are available, or the requisite borrowing approval can be obtained.
- 4. ACCOUNTING AND AUDITING:**
- 4.1** All accounting and financial records of the Town Council shall be determined by the Clerk of the Council as required by the most recent and up to date national guidelines and appropriate legislation.
- 4.2** The Clerk of the Council shall be responsible for completing the annual accounts of the Town Council as soon as practicable after the end of the financial year and shall submit them and report thereon to the Town Council.
- 4.3** The Clerk of the Council shall be responsible for maintaining an adequate and effective system of internal audit and risk management of the Town Council's accounting, financial and other operations in accordance with the most recent and up to date national guidelines and appropriate legislation.
- 4.5** The Clerk of the Council is responsible for submission of the Annual Return to the appointed external auditor, following Town Council approval and acceptance of the yearly statement of accounts and assurances.

4.6 In accordance with the Accounts and Audit Regulations 2015, all individual items of expenditure exceeding £500, including those authorised under delegated authority, will be published on the Town Council website.”.

4.9. In accordance with the Local Government Transparency Code (2014), the salaries of senior staff will be posted on the Town Council website.

5. **BANKING:**

5.1 The Town Council’s banking arrangements shall be made by the Clerk of the Council and approved by the Town Council.

5.2 Cheques drawn on the bank account shall be signed by the Clerk of the Council and two other duly authorised signatories.

6. **PAYMENT OF ACCOUNTS:**

6.1 Apart from petty cash payments, all payments shall be made by cheque or other order drawn on the Town Council’s bankers.

6.2 All invoices for payment shall be examined, verified and certified by the officer issuing the order. Before certifying an invoice, the officer shall satisfy themselves that the work, goods or services to which the invoice relates have been carried out, examined and approved. Invoices for payment must be stamped and signed by the officer as a sign of certification.

6.3 Duly certified invoices shall be passed to the Clerk of the Council who shall examine them in relation to arithmetical accuracy and authorisation and shall code them to the appropriate expenditure heading. They shall take all possible steps to settle all invoices submitted and which are in order within 30 days of their receipt.

6.4 When they are satisfied that the invoices are in order, the Clerk of the Council shall verify the final certification.

6.5 The Clerk of the Council shall maintain a petty cash float to a limit of £300 for the purpose of defraying operational expenses. All petty cash transactions must be supported by receipts. All receipts should contain a VAT element wherever possible.

6.6 Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these Financial Regulations.

6A. **CORPORATE PAYMENT CARD USE**

- 6A.1** The use of a corporate payment card (procurement card) shall be authorised by Full Council and assigned to the Clerk/RFO only.
- 6A.2** The corporate card shall have a maximum **single transaction limit of £1,000**, and a **monthly credit limit of £2,000**. These limits may be reviewed annually by the Finance & General Purposes Committee.
- 6A.3** The card shall only be used for council-related purchases where no other method of payment is practical or efficient (e.g. online purchases, travel bookings, or emergencies).
- 6A.4** All transactions must be supported by receipts, and a monthly statement must be reconciled by the RFO and reviewed by the Chair of Finance (or another designated councillor).
- 6A.5** The card must not be used for personal expenditure under any circumstances.
- 6A.6** Misuse of the corporate card shall be considered a disciplinary matter and referred to Full Council for review.

**7. PAYMENT OF WAGES AND SALARIES:**

- 7.1** The payment of all wages and salaries shall be made by the Clerk of the Council from the current account in accordance with clock cards and payroll records.
- 7.2** All clock cards shall be certified as to accuracy by or on behalf of the Clerk of the Council.

**8. LOANS AND INVESTMENTS:**

- 8.1** All loans and investments shall be negotiated by the Clerk of the Council in the name of the Town Council and shall be for a short period of time (i.e. maximum thirteen months) in accordance with Town Council policy.
- 8.2** All investments of money under the control of the Town Council shall be in the name of the Town Council.
- 8.3** All borrowings shall be in the name of the Town Council.
- 8.4** All investment certificates and other documents relating thereto shall be retained in the custody of the Clerk of the Council.

**8.5** Any financial arrangement which does not require formal borrowing approval from the Secretary of State, such as hire purchase or leasing of tangible assets, shall be subject to approval by Full Council. A report in writing shall be provided to Full Council in respect of value for money for the proposed transaction.

**8.6** All loans and investments shall be negotiated in the name of the Council and shall be for a set period in accordance with the Council's Annual Investment Strategy which shall be reviewed by Full Council annually, and be in accordance with relevant Regulations, proper practices and guidance.

**9. INCOME:**

**9.1** The collection of all sums due to the Town Council shall be the responsibility of and under the supervision of the Clerk of the Council.

**9.2** The Town Council will review all fees and charges annually, following a report by the Clerk of the Council.

**9.3** Any bad debts shall be reported to the Town Council.

**9.4** All sums received on behalf of the Town Council shall be banked by the Clerk of the Council or an authorised employee. In all cases, receipts shall be deposited with the Town Council's bankers with such frequency as the Clerk of the Council considers necessary.

**9.5** A reference to the related debt, or otherwise, indicating the origin of each cheque, shall be entered on the paying in slip.

**9.6** Every amount of cash received on behalf of the Town Council shall be acknowledged at once by the issuing of an official receipt.

**9.7** Personal cheques shall not be cashed out of money held on behalf of the Town Council.

**9A. MAYOR'S CHARITY FUND:**

**9A.1** Where the Mayor undertakes fundraising activities during their civic year for charitable or community purposes, the funds raised may be held within the Town Council's bank account and administered by the Responsible Financial Officer (RFO) as a ring-fenced fund, titled the Mayor's Charity Fund.

**9A.2** All income and expenditure relating to the Mayor's Charity Fund shall be accounted for separately from the Council's general budget and shall not be considered part of the Council's precepted income.

- 9A.3** Expenditure from the Mayor's Charity Fund shall only be made:
- (a) On the recommendation of the Mayor.
  - (b) Where the payment benefits a community group, charity, or cause operating within the local area.
  - (c) Where sufficient funds are available in the Mayor's Charity Fund.
- 9A.4** The Clerk/RFO is authorised to make payments of up to £500 per transaction from the Mayor's Charity Fund, provided:
- A written request or invoice has been received from the recipient organisation.
- (a) The payment is made directly to the recipient's bank account.
  - (b) The transaction is reported to the next meeting of Full Council.
- 9A.5** Expenditure exceeding £500 or proposed for new beneficiaries not previously identified must be approved by resolution of Full Council or the Finance and General Purposes Committee, in line with the Committee's delegated authority.
- 9A.6** No payments shall be made in cash or to personal bank accounts under any circumstances.
- 9A.7** A summary report detailing all income and expenditure from the Mayor's Charity Fund shall be presented to Full Council at the end of each civic year.
- 9A.8** Any unspent balance in the Mayor's Charity Fund at the end of the Mayor's term shall be disposed of in accordance with a resolution of the Town Council.

**10. ORDERS FOR WORK, GOODS AND SERVICES:**

- 10.1** An official order or letter shall be issued for work, goods or services unless a formal contract is to be prepared, or an official order would be inappropriate. Copies of orders issued shall be maintained and a copy attached to all invoices for payment.
- 10.2** Officers are responsible for obtaining best value at all times. An officer issuing an official order is to ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction.

## **11. STORES AND INVENTORIES:**

- 11.1. Staff working at Town Council premises are responsible for the care and custody of stores and equipment in that section. Items with an original purchase price of over £500 will be recorded in the Asset Register.
- 11.2 Delivery notes must be obtained in respect of all goods received into store and goods must be checked as regards quality at the time delivery is made.
- 11.3 Stocks should be maintained at the minimum levels consistent with operational requirements.
- 11.4 The Clerk of the Council is responsible for the annual check of items recorded in the Asset Register.

## **12. PROPERTIES, ESTATES AND ASSETS:**

- 12.1 The Clerk of the Council is responsible for the custody of all title deeds of properties owned or leased by the Town Council. The Clerk of the Council shall ensure a record is maintained of all the properties owned or leased by the Town Council, recording the location, extent, plan, references, purchase details, nature of interest, tenancies granted, rents payable and purpose for which held.
- 12.2 All property or single assets with a value of over £1,000 shall not be sold, leased or otherwise disposed of without the authority of the Town Council. For the purposes of disposal, asset valuation will be calculated at original purchase price less 10% per annum depreciation from the date of acquisition.

## **13. INSURANCE:**

- 13.1 The Clerk of the Council shall affect all insurances and negotiate all claims on the Town Council's insurers.
- 13.2 The Clerk of the Council shall give prompt notification to the insurers of any alterations affecting existing policies.
- 13.3 The Clerk of the Council shall keep a record of all insurances effected by the Town Council and the property and risks covered thereby and annually review it.

## **14. EXCEPTIONS TO FINANCIAL REGULATIONS:**

- 14.1 The Clerk of the Council is delegated the responsibility for securing contracts as follows:

- (a) The supply of gas, electricity, water, sewerage, refuse and telecommunication services.
- (b) Specialist services such as provided by solicitors, accountants, surveyors, planners, designers, consultants any other professional advisors.
- (c) Work to be executed for goods, works or services to be supplied which constitute an extension of an existing contract of the Town Council.
- (d) Work to be executed for goods, works or services to be supplied which consist of repairs to or parts for existing machinery, equipment or plant.
- (e) The purchase of goods and materials which are proprietary articles and/or which are sold only at a fixed price.
- (f) Work to be executed for goods, works or services to be supplied which consist of repairs, maintenance or enhancement to land and buildings either owned or leased by the Town Council.

#### **14.A COMMUNITY GRANTS AND DONATIONS**

- 14A.1** The Council may award grants or donations to local organisations or individuals in accordance with its Community Grants Policy and subject to relevant statutory powers (including, where applicable, Section 137 of the Local Government Act 1972).
- 14A.2** All grant applications shall be submitted on the official Town Council application form and assessed against the approved eligibility criteria and budget availability.
- 14A.3** The Finance and General Purposes Committee shall have delegated authority to approve grants up to £500, subject to an annual grants budget approved by Full Council.
- 14A.4** No grant shall be paid for expenditure incurred prior to approval, nor for ongoing running costs unless clearly justified.
- 14A.5** The Council reserves the right to require evidence of expenditure (e.g. receipts or financial reports) and may reclaim any unspent or misused grant funds.
- 14A.6** The RFO shall maintain a record of all approved grants, and a report shall be presented annually to Full Council summarising all awards made.

**15. CONTRACT VALUATION:**

- 15.1** Where it is intended to enter into a contract exceeding £5,000 for the supply of goods, works or services (other than those instances detailed in paragraph 14.1), the Clerk of the Council shall invite tenders from three firms.
- 15.2** Where it is intended to enter into a contract of less than £5,000 the Chairperson of the Town Council and the Clerk of the Council shall have executive power.
- 15.3** Where it is intended to enter into a contract of less than £2,500 the Clerk of the Council shall have delegated power.

**16. INVITATION TO TENDER:**

- 16.1** Such invitation to tender shall state the general nature of the intended contract and the Clerk of the Council shall obtain the necessary technical assistance to prepare the specification as appropriate. The invitation shall state that tenders must be addressed to the Clerk of the Council and the last date by which such tenders should reach the Clerk of the Council by post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- 16.2** All sealed tenders shall be opened at the same time on the prescribed date by the Clerk of the Council (or the properly authorised deputy) in the presence of at least one member of the Town Council.
- 16.3** If less than three tenders are received for contracts valued over £5,000 or if all tenders are identical, the Town Council may make such arrangements as it thinks fit for procuring the goods or services or executing the works.
- 16.4** The Town Council shall not be obliged to accept the lowest of any tender.

**17. INTERESTS:**

- 17.1** If any member has a personal or prejudicial interest in any contract, proposed contract or tender submission, he shall, while it is under consideration by the Town Council, withdraw from the meeting unless the interest is trivial or:
- (a)** The disability imposed upon them by those sanctions has been removed by the Borough Council or relevant legislation, or
  - (b)** The Town Council invite them to remain, or

- (c) The contract, proposed contract or tender submission is under consideration as part of the report of a committee and is not itself the subject of debate.

**17.2** The Clerk of the Council shall record in a book to be kept for the purpose, particulars of any notice given by any member or employee of the Town Council of a personal or prejudicial interest in a contract, and the book shall be open during reasonable hours of day for the inspection by any member.

**17.3** If any member has a prejudicial interest, he shall, having declared it, be invited to withdraw from the meeting.

**17.4** If a tenderer for any contract with the Town Council is to their knowledge related to any member of the Town Council or Town Council employee, they and the person to whom they are related shall disclose the relationship in writing to the Clerk of the Council. A tenderer who fails to do so shall be disqualified from consideration, and, if appointed may be subject to contract termination without notice. The Clerk of the Council shall report to the Town Council or the appropriate committee any such disclosure. The Clerk of the Council shall make the purport of this Financial Regulation to every tenderer.

**18. CANVASSING OF AND RECOMMENDATIONS BY MEMBERS AND EMPLOYEES:**

**18.1** Canvassing of members or employees, directly or indirectly for any contract awarded by the Town Council will disqualify the tenderer from consideration. The Clerk of the Council shall make the purport of this Financial Regulation known to every tenderer.

**18.2** A member or employee of the Town Council shall not solicit for any tenderer under consideration by the Town Council or recommend any tenderer for contract award.

**19. REVISION OF FINANCIAL REGULATIONS:**

**19.1** It shall be the annual duty of the Town Council to review the Financial Regulations and to make such recommendations as the Town Council considers are required.

**20. FINANCIAL REGULATIONS TO BE GIVEN TO MEMBERS:**

**20.1** A printed copy of these Financial Regulations shall be given to all members after the Annual General Meeting of the Town Council.

**21. INTERPRETATION:**

**21.1** In these Financial Regulations, words imparting one gender shall include both genders and the singular includes the plural and vice-versa.

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# Knowsley Town Council



## Anti-Fraud and Corruption Policy

Adopted: .....  
Review Due: 12/02/2027

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# Knowsley Town Council

## Anti-Fraud and Corruption Policy

Adopted: .....

Review Due: 12/02/2027

Applies to: Councillors, Staff, Contractors & Volunteers

### **1. Policy Statement**

Knowsley Town Council is committed to the highest standards of honesty, integrity and transparency. We will not tolerate fraud or corruption in any form and will take robust action against anyone who attempts to abuse public funds or council resources.

This policy sets out the council's approach to preventing, detecting, and responding to fraud and corruption, whether attempted from within or outside the organisation.

### **2. Scope**

This policy applies to:

- Members (Councillors)
- Council employees (including contractors and temporary staff)
- Volunteers
- Any third parties acting on behalf of the Council

It covers:

- Theft
- Bribery
- Corruption
- Forgery
- Misuse of assets
- False accounting
- Deception (e.g. false claims or invoices)

### **3. Our Anti-Fraud Objectives**

We aim to:

- Promote a culture of **zero tolerance** to fraud and corruption
- Maintain robust **internal controls** to prevent and detect fraud
- Encourage **whistleblowing and reporting** of concerns
- Investigate suspicions **promptly, fairly and consistently**
- Take appropriate **disciplinary, civil or legal action**

#### 4. Roles and Responsibilities

Role	Responsibility
Council	Oversees financial controls and governance; adopts policy
Clerk/RFO	Implements internal controls, reports irregularities, maintains proper records
Members & Staff	Must act with integrity, report suspicions, follow Financial Regulations
Internal Auditor	Reviews effectiveness of controls and advises on improvements

#### 5. Preventing Fraud and Corruption

Fraud prevention is embedded in the Council's:

- Financial Regulations
- Procurement procedures
- Segregation of duties
- Bank reconciliation and budget monitoring
- Asset management and payroll controls

Training and awareness are provided to staff and members where appropriate.

#### 6. Reporting and Whistleblowing

Anyone who suspects fraud, corruption, or wrongdoing must report it immediately to:

**Town Clerk & RFO** - [jane.thomas@knowsleytowncouncil.gov.uk](mailto:jane.thomas@knowsleytowncouncil.gov.uk)

If the concern involves the Clerk, it should be reported to the **Mayor or Chair of the Council**.

Whistleblowers will be **protected from victimisation or reprisal**, in accordance with the Public Interest Disclosure Act 1998.

Anonymous reports will be considered, but action may be limited if evidence is lacking.

#### 7. Investigation and Response

- Allegations will be assessed by the Clerk and/or Mayor and, if appropriate, referred to the **Internal Auditor, Monitoring Officer, or Police**.
- Investigations will be **confidential, impartial, and evidence based**.
- Where fraud is proven, the Council will take action which may include:
  - Disciplinary procedures
  - Civil recovery of funds
  - Police referral
  - Reporting to external auditors and insurers

## **8. Monitoring and Review**

- The Clerk will maintain a fraud incident log (even if nil returns).
- The policy will be reviewed **annually** as part of the Council's risk management process.
- Outcomes will be reported in confidence to the Council where appropriate.

## **9. Related Documents**

- Financial Regulations
- Code of Conduct for Members
- Employee Disciplinary Policy
- Risk Management Policy
- Whistleblowing Policy
- Practitioners' Guide 2025 (Assertion 2)

Adopted by Knowsley Town Council on:

Minute Reference:

# **Knowsley Town Council**



# **Reserves Policy**

Adopted.....  
Next Review Due: 05/02/2027

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# Knowsley Town Council

## Reserves Policy

Adopted: .....

Next Review Due: 12/02/2027

### **1. Purpose**

This policy outlines the Council's approach to managing its reserves, ensuring they are held at an appropriate level and used responsibly in line with statutory responsibilities and best financial practice.

### **2. Types of Reserves**

#### ***a. General Reserve***

This is an unallocated balance held to cover unexpected expenditure or emergencies. It acts as a financial safety net.

#### ***b. Earmarked Reserves***

These are funds set aside for specific projects, future liabilities, or known commitments. They may be built up over several years and must be reviewed regularly.

### **3. Statutory and Regulatory Context**

This policy is aligned with:

- **The Accounts and Audit Regulations 2015**
- **The Practitioners' Guide 2025 (SAPPP)** – specifically Assertion 1 (financial management) and Assertion 5 (risk management) of the Annual Governance Statement.

### **4. Target Reserve Levels**

#### ***a. General Reserve***

The council aims to hold between **3- and 12-months' net revenue expenditure**, as advised by the Practitioners' Guide.

- For smaller councils with limited income streams, **6 months** is considered prudent.
- For larger councils or those with seasonal cash flow, a higher buffer may be justified.

The precise amount will be reviewed annually as part of the budget-setting process.

#### ***b. Earmarked Reserves***

These will be established by resolution of the Council and may include (but are not limited to):

- Election costs

- Play area refurbishment
- Asset replacement
- Community infrastructure
- Legal contingencies

Each reserve must have:-

- A clear **purpose**
- An **opening balance**
- Any **planned contributions or use**
- A **review date**

## **5. Use of Reserves**

- **General reserves** may only be used with Council approval and should not be used to fund ongoing expenditure unless as a temporary measure while alternative funding is sought.
- **Earmarked reserves** must only be used for the purpose they were created. Any change in purpose must be approved by resolution of the Council.

## **6. Monitoring and Review**

- Reserve levels will be monitored throughout the year by the RFO.
- A full review of reserves will take place **annually in Q1 (April-June)**, alongside the internal control and risk assessments.
- Reserve movements will be reported to Council through budget monitoring reports and the year-end accounts.

## **7. Transparency**

All reserve balances will be reported as part of the **Annual Governance and Accountability Return (AGAR)**:

- Line 7 – Balances carried forward
  - Line 9 – Fixed assets and long-term investments
- Supporting explanations may be published on the Council's website to ensure transparency to residents.

## **8. Policy Review**

This policy will be reviewed annually or in response to significant changes in:

- The Council's risk profile
- The financial environment
- Statutory guidance

Approved by Council on:  
Minute reference:

# **Knowsley Town Council**

# **Data Protection Policy**

Adopted: .....

Review Date: 12/02/2027

Applies to: Councillors, Staff, Contractors & Volunteers

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# Knowsley Town Council

## Data Protection Policy

Adopted: .....

Review Date: 12/02/2027

Applies to: Councillors, Staff, Contractors & Volunteers

### **1. Purpose**

This policy sets out how Knowsley Town Council complies with its legal obligations under the **UK General Data Protection Regulation (UK GDPR)** and the **Data Protection Act 2018**. It ensures personal data is collected, used, stored and deleted securely and lawfully.

### **2. Scope**

This policy applies to:

- All Councillors and Co-opted Members
- All employees and volunteers
- Contractors and third parties who process data on behalf of the Council

It applies to **all personal data** held in any format: digital, written, email, photos, recordings or CCTV (if applicable).

### **3. Roles and Responsibilities**

#### ***a) Data Controller***

Knowsley Town Council is the **Data Controller**. The Clerk acts as the key point of contact for data matters.

#### ***b) All Users***

Councillors, staff and volunteers must:

- Handle data lawfully, fairly, and transparently
- Only use data for authorised purposes
- Keep data accurate and up to date
- Store it securely and not retain it longer than necessary
- Report any breaches or incidents immediately

### **4. The 6 Data Protection Principles**

All processing of personal data must comply with the following principles:

1. **Lawfulness, fairness and transparency**
2. **Purpose limitation** – used only for specified lawful purposes
3. **Data minimisation** – only what is necessary
4. **Accuracy** – kept up to date

5. **Storage limitation** – not kept longer than needed
6. **Integrity and confidentiality** – kept secure

## **5. Lawful Basis For Processing**

Knowsley Town Council will only process personal data where a lawful basis applies under Article 6 of the UK GDPR.

The Council primarily relies on the following lawful bases:

- **Public task** – where processing is necessary to carry out the Council's statutory and governance functions
- **Legal obligation** – where processing is required by law (e.g. financial records, employment, FOI)
- **Contract** – where processing is necessary to fulfil contractual obligations (e.g. staff, contractors, hirers)

**Consent** will only be used where no other lawful basis applies and will not be assumed or implied. Where consent is relied upon, it will be clearly recorded and may be withdrawn at any time.

## **6. Special Category and Criminal Offence Data**

Knowsley Town Council does **not** process Special Category or Criminal Offence data as defined in the Data Protection Act 2018.

Should this position change in the future, the Council will ensure an **Appropriate Policy Document (APD)** is adopted in line with Schedule 1 of the Act, and processing will be limited to lawful conditions only.

## **7. Data Rights of Individuals**

All individuals have the right to:

- Be informed (via privacy notices)
- Access their data (Subject Access Requests)
- Request rectification or erasure
- Restrict or object to processing
- Data portability (rare for councils)

Requests must be acknowledged and responded to within **one calendar month**.

## **8. Subject Access Requests (SARs)**

Requests must be made in writing (including email) and submitted to the Clerk. The Council must:

- Confirm identity
- Respond within one month
- Supply a copy of the personal data held (unless exempt)

## **9. Data Breaches**

Any personal data breach must be:

- Reported immediately to the Clerk
- Investigated and, if necessary, reported to the **Information Commissioner's Office (ICO)** within **72 hours**

All breaches must be documented.

## **10. Data Retention and Disposal**

The Council follows its **Document Retention Policy** and NALC guidelines. Personal data will not be kept longer than necessary.

When no longer needed, personal data will be:

- Shredded (paper)
- Securely deleted (digital)

## **11. Data Sharing and Third Parties**

Data may only be shared with:

- Third parties named in a privacy notice
- Public bodies when legally required (e.g. HMRC, Electoral Services)
- Contractor's processing data on behalf of the Council (must sign a data processing agreement)

## **12. Use of Email and IT**

- Council email addresses must be used for official business
- Sensitive data should not be sent unencrypted
- Data stored digitally must be password-protected
- Councillors must avoid storing personal data on personal devices without approval

## **13. Website, Social Media and Public Information**

- The Council's website must display a Privacy Notice and appropriate contact details
- Public-facing forms (online or print) must explain how personal data will be used
- Social media messages may contain personal data and must be managed accordingly

## **14. Training and Awareness**

- All staff and Members must receive data protection guidance
- New users will receive induction and access to the policy
- Ongoing awareness will be promoted by the Clerk/RFO

## **15. Monitoring and Review**

This policy will be reviewed annually or sooner if required by law or operational changes.

# **KNOWSLEY TOWN COUNCIL**



## **Information Technology & Digital Use Policy**

Approved: .....  
Review Date: 12/02/2028

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# Knowsley Town Council

## INFORMATION TECHNOLOGY, DIGITAL USE & SOCIAL MEDIA POLICY

Approved by Council on: .....

Review Date: 12/02/2028

Applies to: All members, officers, and authorised users

### 1. Purpose

The purpose of this policy is to ensure that all Information Technology (IT), digital systems, data and social media platforms used by Knowsley Town Council are used **legally, securely, responsibly and professionally.**

This policy protects:

- The Council's data and information
- The Council's reputation
- Compliance with legal and regulatory requirements
- Members and Officers using digital systems

### 2. Scope

This policy applies to:

- Elected and co-opted Members
- The Clerk/RFO and all staff
- Contractors, volunteers and authorised third parties

It covers:

- Council-owned IT equipment and systems
- Personal devices used for Council business (BYOD)
- Email, digital communications and cloud systems
- Social media and online engagement
- Handling of personal and confidential data

### 3. Legal & Regulatory Framework

This policy supports compliance with:

- UK General Data Protection Regulation (UK GDPR)
- Data Protection Act 2018
- Freedom of Information Act 2000

- Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018
- Accounts and Audit Regulations 2015
- SAPP Practitioners' Guide 2025 – **Assertion 10 (Digital & Data Compliance)**

#### **4. Acceptable Use**

All users must:

- Use Council IT systems for official Council business only
- Act lawfully, professionally and respectfully at all times
- Protect confidential and personal information
- Follow this policy and any related procedures

Users must not:

- Access or distribute offensive, illegal or inappropriate material
- Use Council systems for party political purposes or private business
- Bring the Council into disrepute through digital activity

#### **5. Email & Digital Communications**

- Only Council-issued email accounts must be used for Council business
- Personal email accounts (e.g. Gmail, Hotmail) must not be used
- Sensitive or personal data must be encrypted or shared securely
- Users must not impersonate others or imply authority they do not have

#### **6. Passwords & Access Control**

- Strong, unique passwords must be used and kept confidential
- Devices must be locked when unattended
- Login details must never be shared
- Suspected breaches must be reported immediately to the Clerk/RFO

#### **7. Cybersecurity**

Users must:

- Be vigilant against phishing and suspicious links
- Keep devices updated with antivirus and security patches
- Report cybersecurity incidents or data breaches immediately

The Clerk/RFO is responsible for coordinating any response, including reporting to the ICO where required.

The Council will ensure that appropriate arrangements are in place for the secure backup of Council data and systems to support business continuity and data recovery in the event of system failure, cyber-attack or data loss.

## **8. Members' Digital Conduct & Responsibilities**

Councillors have additional responsibilities under the Code of Conduct.

- Digital communications may create implied authority or legal obligations
- Misuse of IT systems or inappropriate digital conduct may be referred to the Monitoring Officer
- Members must take care when using email, messaging or online platforms in their role as councillors

## **9. Use of Personal Devices (BYOD)**

Personal devices may only be used for Council business with approval from the Clerk/RFO.

Requirements:

- Devices must be password-protected and secure
- Council data must not be stored permanently on personal devices
- Council data must be deleted when no longer required

## **10. Remote Working**

- Secure connections (e.g. VPN) must be used on public networks
- Devices must be always kept secure
- Paper records must be stored and disposed of securely
- The same standards apply as if working in the office

## **11. Data Protection & Freedom of Information**

All users must:

- Handle personal data lawfully, fairly and securely
- Only share data where authorised
- Comply with data retention and disposal requirements
- Be aware that Council information may be subject to FOI requests

Subject Access Requests, data breaches and retention matters must be referred to the Clerk/RFO.

## **12. Social Media Use (Council Accounts)**

- Only authorised Members or Officers may post on behalf of the Council
- Content must be factual, neutral and professional
- Political content, arguments or inflammatory posts are not permitted
- Council accounts must be monitored regularly

### **13. Personal Use of Social Media**

When acting as a councillor:

- Users must not bring the Council into disrepute
- Confidential information must never be shared
- Personal opinions must be clearly distinguished from Council business
- Online behaviour may still be subject to complaints or FOI

### **14. Training & Awareness**

- Annual IT and digital security training will be provided
- New Members will receive digital governance guidance
- Ongoing support is available from the Clerk/RFO

### **15. Breaches & Enforcement**

Breaches of this policy may result in:

- Disciplinary action (staff)
- Referral to the Monitoring Officer (Members)
- Reporting to the Information Commissioner's Office (ICO)

Examples include:

- Sharing passwords
- Misuse of systems
- Insecure handling of Council data

Use of Council IT systems may be monitored or reviewed where necessary for security, audit, investigative or compliance purposes, in accordance with data protection legislation.

### **16. IT Equipment and Asset Management**

All Council-owned IT equipment, including laptops, tablets, mobile phones and storage devices, remains the property of Knowsley Town Council at all times.

IT equipment must be used only by the individual to whom it is issued and must not be shared.

All equipment must be returned immediately upon request, or when a Member leaves office, an employee leaves employment, or access is withdrawn.

The Clerk/RFO is responsible for maintaining an inventory of Council IT equipment and ensuring its secure issue, return and disposal.

**16. Use of Borough Council IT Systems**

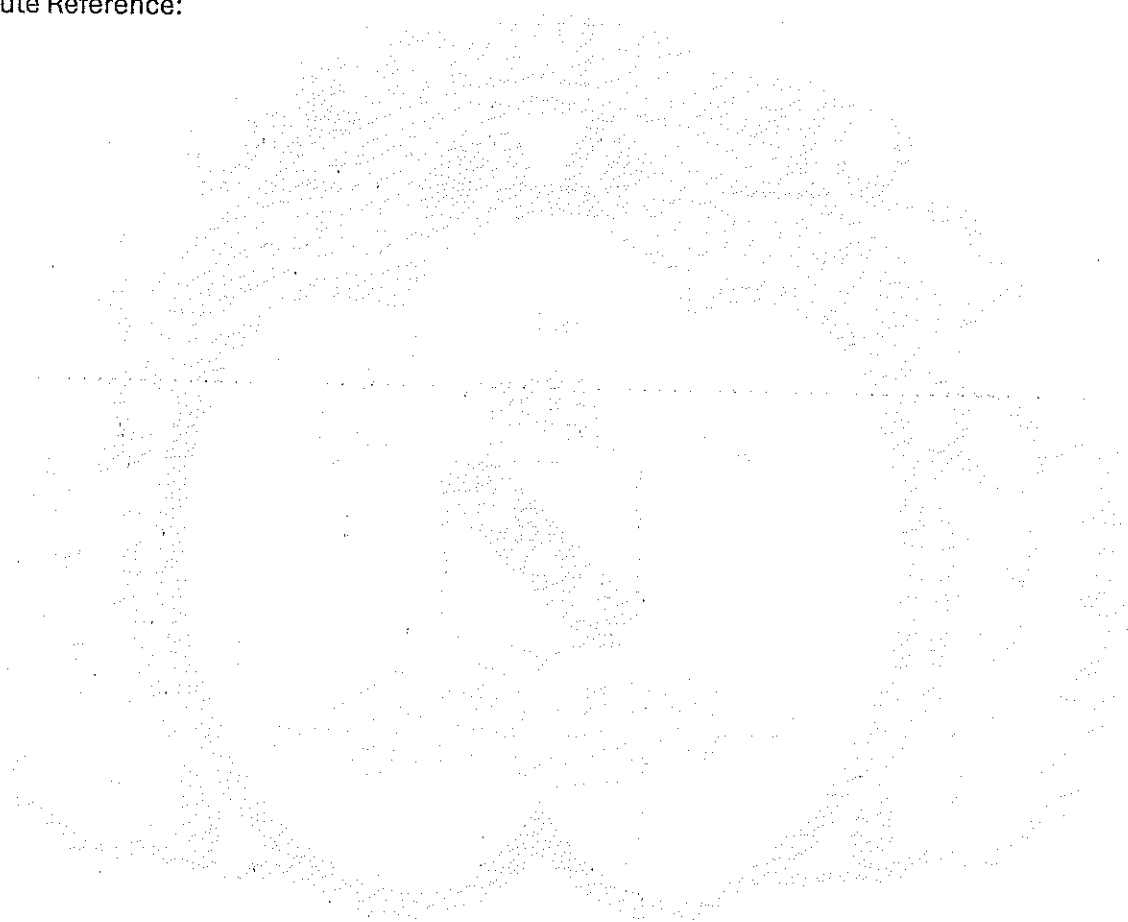
Where IT services are provided under a Service Level Agreement with Knowsley Metropolitan Borough Council, users must also comply with the Borough's **Acceptable Use of IT Policy**.

**17. Review**

This policy will be reviewed annually or sooner if legislation, technology or Council operations change.

Agreed by Knowsley Town Council on:

Minute Reference:



<b>IT GOVERNANCE</b>			
<b>Subject</b>	<b>CYBER SECURITY POLICY</b>		
<b>Author</b>	Wayne Wiegand Cyber Security Manager	<b>Applicable to</b>	Council Employees / Contractors / Agency / Volunteers / Interns
<b>Approved By</b>	John Fairclough Head of IT	<b>Version</b> <b>Issue Date</b> <b>Review Date</b>	2.2 October 2025 July 2026

## 1. Introduction

- 1.1 A cyber security incident can have a major impact on an organisation for extended periods of time. For the council, this can range from minor reputational damage and the cost of restoring systems from backups to major incidents such as loss of network and infrastructure services, leaked sensitive / personal information, enforcement action, fines and significant reputational damage.
- 1.2 This Cyber Security Policy outlines the council's objectives, guidelines, and security provisions, designed to protect its systems, services, and data in the event of a cyber-attack, ensure compliance with a range of central government standards.
- 1.3 The policy applies to all council staff, contractors, volunteers, and anyone else granted permanent or temporary access to our network, applications, and hardware. It also covers the physical, digital, and technical elements that are used to deliver IT services for the council, including any third-party services.
- 1.4 The IT Service is responsible for implementing and maintaining this policy.
- 1.5 Employees are responsible for adhering to this policy and reporting any security incidents.
- 1.6 This policy will be reviewed annually or in response to significant regulatory or technological changes.

## 2. Risk Management

Cybersecurity risks is included in council's strategic risk register and reported on to the

4.9 Network security policies prevent the use of personal devices on the council's network, or any application or information contained on it, this includes Bring Your Own Device (BYOD).

## 5. User Responsibilities

5.1 Users are responsible for the security of their accounts and the data they access. If users suspect their credentials may be compromised (e.g., after a phishing attempt), they must change their password and inform the IT Service immediately.

5.2 Personal accounts must not be used for work purposes.

5.3 Device Security - to protect council-issued devices and data, users are required to:

- Screen Lock devices left unattended (CTRL + ALT + DEL and select Lock)
- Update operating systems and applications on devices when prompted by the IT Service.
- Report lost or stolen equipment immediately to the IT Service.
- Change all account passwords if a device is lost or stolen and notify the IT Service immediately.
- Report any suspected threats or security weaknesses to the IT Service and/or the Information Governance Team as appropriate.

5.3 Users must use strong passwords in line with current NCSC guidance and documented in the council's password policy, see links below.

5.4 The council has implemented Multi Factor Authentication (MFA) for access to its data network and the applications and information accessed through it. Wherever possible this is linked to single sign on (SSO) to maintain security.

5.5 If you do not have a work-issued phone, you must use your personal phone for Multi-Factor Authentication (MFA) because MFA is a critical security control that protects company systems and data from unauthorised access. Without MFA, accounts are significantly more vulnerable to compromise through phishing, password theft, or brute-force attacks. Using your personal phone ensures you can securely verify your identity when accessing corporate resources, reducing the risk of data breaches and maintaining compliance with security policies. If you choose not to enable MFA on your personal phone, your access to the Council's IT resources will be limited to physical office locations only

5.6 Sharing Files - the council recognises the risks associated with sharing confidential data and requires users to:

- Be wary of emails that are in any way suspicious, request urgent or time limited actions
- Verify emails for potential phishing or suspicious activity before clicking on any links, opening any attachments or responding. If in any doubt, check with known contact details for the sender, not by replying to the email or using any contact details contained within it.
- Store files only on council-managed systems. Do not send council files to personal accounts
- Before sharing any confidential or sensitive data, users must take steps to ensure the recipient is legitimate and authorised to receive information.
- Use encryption when sending any confidential information – Egress is available for all Outlook users.

<b>IT GOVERNANCE</b>			
<b>Subject</b>	<b>ACCEPTABLE USE OF IT POLICY</b>		
<b>Author</b>	Wayne Wiegand Cyber Security Manager	<b>Applicable to</b>	All Council Employees / Contractors / Agency / Volunteers / Interns
<b>Approved By</b>	John Fairclough Head of IT	<b>Version</b> <b>Issue Date</b> <b>Review Date</b>	2.2 December 2025 July 2026

## **1. Introduction**

- 1.1 This Policy applies to all Employees of Knowsley Council, contractors, agency and volunteers. It applies to the use of any Council provided information technology device, service or data stored by electronic means and should be read alongside the Code of Conduct for Employees. For clarity, the term "Employee" refers to any person (other than elected members of Knowsley Council) who has access to any element of Knowsley Council's information communications infrastructure, including but not limited to hardware, software and data. The link for the Council's Code of Conduct for Employees can be found in section 10.
- 1.2 Employees must be aware that non-compliance with this policy may place the Council's IT infrastructure, and the data contained within it at serious risk and may be referred to Human Resources under the disciplinary process as a breach of the Code of Conduct for Employees. If non-compliance results in personal data loss and/or unauthorised access to personal data, the matter will constitute a data breach and may have to be referred by the Councils Data Protection Officer to the Information Commissioner who can take enforcement action against the council including fines of up to £17.5 million. In certain cases where a criminal offence is suspected, this may be referred for investigation to the police.

## **2. Scope of Use**

- 2.1 Council IT services, including but not limited to devices and applications are provided to enable Employees to conduct their roles within the Metropolitan Borough of Knowsley.

before sending the email. Failure to do so could result in disciplinary action. A link to the Councils FAQs for Egress is provided at section 10.

4.3 Electronic communications are not limited to email but include; Microsoft Teams; text messages; WhatsApp; Twitter/X; other social media. All forms of electronic communications can be easily forwarded and shared; therefore, Employees must:

- Adhere to the Council's Code of Conduct for all Employees when dealing with confidential information
- Consider who has a legitimate right, under UK-GDPR legislation, to see any information which they may have access to. Such information must not be shared unless there is a legitimate reason for the recipient(s) to access all the specific information. Advice should be sought from line managers, heads of service or, if necessary, the information governance team prior to sharing or transmission of any information (confidential or otherwise) that you have any doubt about.
- Consider the reputational implications of their actions upon the Council and seek guidance where appropriate from their line managers or heads of service.
- Have permission from the author to forward or share any electronic communication and/or non-published documents to fellow Employees, colleagues, officers or any other individual, group or organisation by any means.
- Not share the Council's bank details with any other person or organisation without the express permission of the Executive Director (Resources) or Head of Finance.

4.4 Employees must not store or download any information from Council provided IT services to any non-Council approved IT device, external storage device, including but not limited to USB drives, cloud storage, personal hardware, personal email or other online accounts. If there is a requirement to store any information outside of the Council's secure network, approval must be sought from the IT Service and the Information Governance Team and if authorised an encrypted USB device will be provided at cost.

4.5 Employees must ensure that any material used from any source complies with copyright and other relevant legislation. Council IT services must not be used for any activity that may infringe copyright.

4.6 It is possible that external parties may reasonably think that Employees have the authority to negotiate or enter into an agreement on behalf of the Council. Therefore, to avoid any misinterpretation, clarity must be sought from the Scheme of Delegation to determine the correct authorisation routes before using electronic communication.

4.7 The use of Artificial Intelligence (AI) for Council purposes is restricted to CoPilot Chat which sits within the Microsoft 365 tenancy where use can be

- 6.2 The Council has a defined password policy which must be followed to ensure that strong passwords which cannot be easily guessed are in use. Further information can be found in the Councils Password Policy in section 10.
- 6.3 Passwords must never be shared and if there is any concern that a password has been compromised it must be changed immediately and the IT Service informed. Passwords and usernames used for Council IT services must not be used for personal or other business logins, also, they must not be written down or shared with anyone.
- 6.4 Alongside passwords, the Council uses multi-factor authentication (MFA). On occasion MFA will ask you to use your smartphone to authenticate your login to your laptop or vice versa. This is an easy and straightforward process that provides an added layer of security.
- 6.5 If you do not have a work-issued Smartphone, you must use your personal Smartphone for Multi-Factor Authentication (MFA) because MFA is a critical security control that protects our systems and data from unauthorised access. Without MFA, accounts are significantly more vulnerable to compromise through phishing, password theft, or brute-force attacks. Using your Smartphone for MFA ensures you can securely verify your identity when accessing corporate resources, reducing the risk of data breaches and maintaining compliance with security policies. If you choose not to enable MFA on your Smartphone, your access to the Council's IT resources will be limited to physical office locations only.
- 6.6 The Council's IT network and IT services running across it are monitored 24/7 by its cyber-security partners. If an alert is raised, it may be necessary to suspend access for a single or multiple device(s), user(s) or application(s). Information will be circulated to those affected by such an action.
- 6.7 Phishing / scam emails and other forms of malicious electronic communication are an easy means for cyber-criminals to obtain personal information and/or infect equipment with computer viruses. Such attacks can also be sent via text messages and through social media. Employees must be cautious of emails and other forms of electronic communication. Points to note include:
- Correspondence that seeks an urgent action, payment or response.
  - Correspondence from unknown sources.
  - Attachments and hyper-links.
  - When something just 'doesn't feel right'.

In such circumstances, if possible, check with the sender of the communication using known contact details, do not use the details in the correspondence or reply to it. If necessary, contact the IT Service for advice.

**It is better to be safe than sorry.**

compliance requirements such as cyber security accreditations and information security requirements under UK GDPR. All software must be approved and installed via the IT Service.

- 7.5 You should avoid using public Wi-Fi as it is often unsecured, making it easy for hackers to intercept your data and steal sensitive information like passwords or banking details. Attackers can also create fake hotspots to trick users into connecting. Since encryption on these networks is usually weak, your online activities are vulnerable to eavesdropping. A safer alternative is to tether through your Smartphone.

## **8. Contractors, Agency and Volunteers Workers**

- 8.1 All requests for IT equipment for contractors, agency staff, and volunteers must be submitted via the IT Service Desk. Equipment will be allocated based on the specific requirements of the role.
- 8.2 Equipment must be used solely for work related purposes. Workers must comply with the Acceptable Use of IT Policy, including, no unauthorised software installations. No personal use of devices unless explicitly permitted and adherence to data protection and cybersecurity protocols.
- 8.3 Contractors, agency staff and volunteers must attend a handover session, preferably on-site at the IT Service or at an agreed alternative location. This session ensures completion of essential setup and security steps so that all systems function as expected. This includes:
- Verifying login access and password functionality
  - Ensuring Multi-Factor Authentication (MFA) is set up and working correctly.
  - Checking that essential applications are installed and accessible.
  - Providing an overview of our cyber security protocols and sign the Contractors, agency staff and volunteers' sign out sheet.
- 8.4 Contractors, agency staff and volunteers are responsible for keeping equipment secure and reporting any loss or damage immediately to council.
- 8.5 The Equipment must be returned at the end of the contract upon request by the council in person or if agreed by the IT Service, secure courier.
- 8.6 A return checklist should be completed by the council, including physical inspection.
- 8.7 Contractors, agency staff and volunteers may be held liable for loss or damage due to negligence.

# **KNOWSLEY TOWN COUNCIL**



## **SCHEME OF DELEGATION**

Adopted: .....

Review: 12/02/2027

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## SCHEME OF DELEGATION

### **INTRODUCTION**

*Section 101 of the Local Government Act 1972*

Subject to any express provision contained in this Act or any Act passed after this Act, local authority may arrange for the discharge of any of their functions: -

- a) by a committee, a sub committee or an officer of the Town Council
- b) by another local authority.

### **Delegation To a Committee Or Sub - Committees**

Delegation to the following Standing Committees shall be in accord with their Terms of Reference:

- Finance & General-Purposes Committee
- Human Resources Committee
- Events Committee.

### **Delegation To Officers**

The Town Clerk (Proper Officer) shall be the Responsible Financial Officer to the Town Council. Specific delegations to officers are set out below.

Delegated actions for officers shall be in accordance with Standing Orders, Financial Regulations and this Scheme of Delegation and with directions given by the Town Council from time to time.

### **Town Clerk / Proper Officer – Democratic Services**

- a. The Town Clerk is designated and authorised to act as the Proper Officer for the purposes of all relevant sections of the Local Government Act 1972 and any other statute requiring the designation of a Proper Officer.
- b. As Proper Officer, to sign all documents on behalf of the Town Council including the Summons to Elected Members to attend Town Council Meetings in accordance with paragraph 4 and Schedule 12 of the Local Government Act, 1972

- c. The Proper Officer shall be responsible for signing all the Town Council's Official Notices and for sealing Town Council documents as set out in the Standing Orders
- d. To receive declarations of acceptance of office
- e. To retain a copy of every Town Councillors' Register of Interests
- f. To deal with dispensation requests from Members of the Town Council
- g. Power to take appropriate steps to ensure the Town Council does not exceed its powers.
- h. The Clerk may convene a meeting of the full Town Council for the election of a new Chairperson of the Town Council, occasioned by a casual vacancy.
- i. The Clerk shall, on request, facilitate the inspection of the minute book by Local Government electors.
- j. The Proper Officer shall receive and retain copies of by laws made by other local authorities in the area.
- k. The Clerk may authorise another officer or officers of the Town Council to exercise the powers of the Clerk in his/her absence, without removing the overall responsibility of the Clerk for any such decisions.
- l. The power to delegate any delegated powers and other powers to any member of staff as appropriate.

### **Town Clerk / Proper Officer – Administration & Management**

- a. All matters relating to the maintenance and operation of the Town Council premises and land.
- b. The day-to-day administration of services, together with routine inspection and control
- c. The Clerk may incur expenditure on revenue items below £2,500 on behalf of the Town Council within the limits set out in the Financial Regulations and within approved, except where emergency powers apply. All such expenditure shall be reported to the Finance and General Purposes Committee and/or the Town Council at the earliest opportunity.
- d. The Clerk may incur expenditure on revenue items below £2,500 for the supply of specialist services.
- e. The Clerk is the manager for all staff employed by the Town Council and is given delegated powers to manage the Town Council staff in accordance with the Town Council's policies, procedures and budget
- f. The authority to sanction and authorise payment of overtime in exceptional circumstances.



- u. Power to authorise staff to attend relevant training courses provided the expense can be met from approved budgets having taken into account the training needs of the employees.
- v. The power to identify own training needs and book onto relevant training courses provided that the expense can be met from approved budgets
- w. The Clerk/RFO is authorised to use the Council's corporate payment card in accordance with the Financial Regulations. Use of the card shall be subject to the transaction and credit limits approved by the Council, with all transactions supported by receipts, reconciled monthly and subject to member review."
- x. The Town Clerk is authorised to book training courses for members of the Town Council and staff in accordance with the Training, Learning and Development policy.

**Responsible Financial Officer (RFO)**

- a. The RFO will be responsible for all financial records of the Town Council and the careful administration of its finances and accounting procedures in accordance with the Accounts and Audit Regulations in force at any given time and with the policies and procedures set by the Town Council and within the law
- b. The RFO shall ensure the approved precept is issued to the billing authority and shall supply each member with a copy of the approved annual budget.
- c. The RFO will have the power to release any financial related report or document to the Town Council or it's committees in discharge of the Responsible Financial Officer responsibilities
- d. The RFO shall have delegated authority to authorise the payment of invoices pursuant to paragraph 6.2 of the Town Council's Financial Regulations.
- e. Supervision of volunteers in accordance with the Town Council policies

**Consultants / Self Employed Contractors**

Consultants or self-employed contractors engaged by the Town Council do not have any delegation to make decisions or financial commitments on behalf of the Town Council.