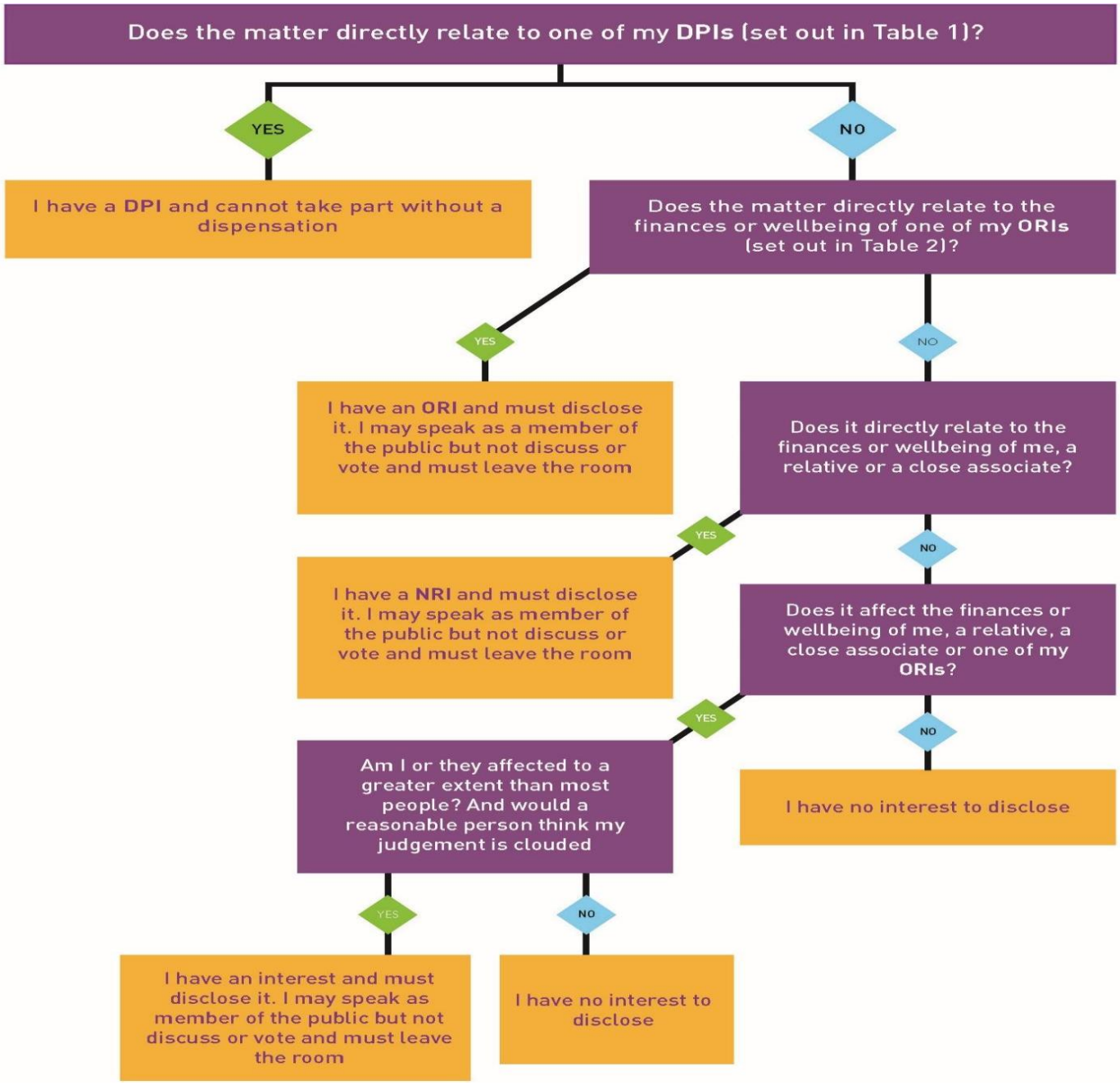


Table 1: Disclosable Pecuniary Interests – DPI

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.

Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council. (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
Corporate tenancies	Any tenancy where (to the councillor's knowledge) (a) the landlord is the council; and the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i)) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class

Table 2: Other Registrable Interests - ORI

You must register as an Other Registerable Interest: a) any unpaid directorships b) any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority c) any body (i) exercising functions of a public nature (ii) directed to charitable purposes or (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management.

Table 3: Non-Registrable Interests - NRI

An interest that is not a DPI, or an interest of a relative or close associate, which does not need to be registered. You must declare an NRI when relevant business affects the finances or wellbeing of you, your partner, a relative, or a close associate.

MINUTES OF THE GOVERNANCE & FINANCE COMMITTEE MEETING
HELD AT THE FAKENHAM CONNECT BUILDING, OAK STREET, FAKENHAM

TUESDAY 20th October 2026 AT 18:00

Attending Committee Councillors: M Dutton, P Bucknell, A Kemp, D Hunter, V Joslin & J Rockett

Clerk: L Meanley
RFO & Deputy Clerk: K Lindsay
General Public: None
Press: None

Number	Agenda
36/26GF	**To receive Apologies for Absence** Apologies received from Councillors Harrison, Glynn, Thorpe, Fairbrother
37/26GF	**Declarations of Interest: Members are asked at this stage to declare any Interests, which they may have, in any of the following items on the agenda** Cllr Joslin declared a non-pecuniary interest in agenda items 47/26 GF & 51/26 GF
38/26GF	**To adjourn the Meeting for Electors' questions** None received On resuming, the Chair revised the order of the agenda – item 47/26GF to be considered after item 50/26GF
39/26GF	**To confirm the minutes of the Governance & Finance Committee meeting held on 21st July 2026** On the proposition of Cllr Joslin, seconded by Cllr Bucknell, the minutes of the Governance & Finance Committee meeting held on 16th July 2026 were AGREED by all and signed by the Chair
40/26GF	**To discuss any matters arising from the Governance & Finance Committee meeting held on 21st July 2026** The Action Log was noted
41/26GF	**To review and agree policies and risk assessments for update:** Policies/Risk Assessments for review • Members code of Conduct Cllrs reviewed the Members Code of Conduct Policy and RESOLVED to approve it for presentation and approval by Full Council **To note** • Thursday Market Risk Assessment • Remembrance parade 2026 Management plan These were noted.
42/26GF	**To review finance reports for month ending September 2026** • To receive and review September 2026 receipts and payments lists for Fakenham Town Council and Charter Market Cllrs RESOLVED to approve for presentation and approval by Full Council • To receive and review September 2026 consolidated bank reconciliation reports for Fakenham Town Council and Charter Market bank accounts and confirm bank statements for signing

	Cllrs RESOLVED to approve for presentation and approval by Full Council • To receive and review the second quarterly Income and Expenditure Budget vs Actuals report Cllrs RESOLVED to approve for presentation and approval by Full Council. Cllrs RESOLVED to recommend to Full Council approval of the following: • Use of £20,000 from the CCTV – System & Monitoring EMR to pay invoice BC110376524 for installation of the CCTV system. • Use of £4,919 from the War Memorial EMR against PO70 for the approved and ordered war memorial repairs. • To receive and approve the September 2026 schedule of payments over £500 for display on the website Cllrs RESOLVED to approve for presentation and approval by Full Council
43/26GF	**To receive the RFO's report** 1. **Budget Observations** Members noted the report providing an overview of the second quarter Budget vs Actuals position. 2. **Reserves Investment - Update** Members noted the current reserves position and RESOLVED to transfer a further £195,000 to CCLA, subject to four signatories being in place. Cllrs RESOLVED to recommend to Full Council that Cllr Kemp be added as an additional signatory to the CCLA account. Cllrs Dutton and Glynn are existing signatories, and Cllr Thorpe's application is pending. 3. **Cyber Insurance Review – Update** Members RESOLVED not to pursue Cyber Essentials certification or a professional cyber security assessment at this stage, and to complete the Extended Proposal Form to the best of the Council's knowledge, seeking technical advice where necessary and available, should it be required. 4. **VAT Return** Members noted the draft VAT reclaim of £9,707.54 for the period 1 July to 30 September 2026, subject to approval of the September financial statements and the return prior to submission to HMRC. 5. **Budget Setting – Principles and Preparation for the Meeting** Members noted the budget-setting principles, preparation of Draft 1, and arrangements for reviewing and amending the draft budget ahead of a further Governance & Finance Committee meeting in November.
44/26GF	**To discuss Highway projects criteria** Cllrs agreed to trial the Highways projects criteria matrix for the 3 current requests and then review its suitability.
45/26GF	**To receive the Internal Controller review** None
46/26GF	**To receive and note the revised Local Government pay scales for 2026/27, to be implemented from September 2026, with back pay payable from 1 April 2026, in accordance with all employees' contracts of employment** This was noted

48/26GF	**To notify of the Interim Internal Audit taking place on 29th October 2026** This was noted
49/26GF	**To discuss the FLASH Project** Cllr Hunter updated Cllrs about the latest SEG he had attended
50/26GF	**To move that the Public & Press be excluded from the Meeting under the provisions of Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960** On the proposition of Cllr Bucknell seconded by Cllr Joslin. RESOLVED that pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960, that Public & Press be excluded from the Meeting, as publicity would be prejudicial to the public interest by reason of the nature of the business to be transacted.
47/26GF	**To discuss and consider adding TTSR Limited, Top Garden Services and NJ Combrink to the Approved Contractors Register** Members considered the applications and RESOLVED to approve the addition of TTSR Limited, Top Garden Services and NJ Combrink to the Approved Contractors Register, with Top Garden Services' approval limited to verge works.
51/26GF	**To discuss Fixed Term Staff appointments** Cllrs discussed and agreed 3 recommendations for Full council: An administrative role be increased from 27.5 hours pw from January 2027. A fixed term appointment to made permanent at SCP5 A fixed term appointment be extended by 18 months
52/26GF	**To discuss and consider events costings** Cllrs agreed to recommend to Full Council that if staffing allowed for individual events, the council may be able to support with expertise/administrative assistance only, event ownership would always sit with the organisers. **Action: Clerk to investigate Town Centre manager roles**
53/26GF	**To consider and review Draft 1 of the 2027–2028 Budget** Members considered and discussed Draft 1 of the 2027–2028 Budget and put forward proposals for amendment. The RFO and Clerk will review the draft and make any further amendments considered appropriate before recommending the budget to Full Council.
54/26GF	**To move into open session**
55/26GF	**To confirm the date and time of next meeting** **Governance & Finance: Tuesday 17th November 2026 at 18:00**

	There being no further business the meeting closed at 20.10 Confirmed this day of 2026 **CHAIR**

G & F Action Log November 2026

G&F	Date	Minute	Responsible	PRIORITY	Action	STATUS	Comments
G&F	20/01/2026	129/26	RFO	LOW	RFO to obtain an additional quotation for Cyber Essentials certification	On Hold	43/26GF Cllrs resolved not to persue
G&F	20/10/2026	52/26	Clerk	LOW	Clerk to investigate Town Centre Manager roles	100%	On Novembers agenda
G&F							

Fakenham Town Council Traffic Signage Risk Assessment & SSoW

Description of activity / area being assessed	**Temporary Traffic Management Operations including:** • **Placement and removal of traffic cones** • **Temporary obstruction/diversion of footways whilst undertaking works** • **Use of Stop/Go boards** • **Setting out and removing approved highway signage**	**Location**	**Fakenham - Public Highway & Associated Footways**
Manager responsible	Lesley Meanley	**Signature & date**	Lesley Meanley 1**5/10/26**
Assessed by (name & role)	Lesley Meanley - Clerk	**Signature & assessment date**	Lesley Meanley

Likelihood	Consequence				
	1 Negligible	2 Slight	3 Moderate	4 Severe	5 Very Severe
1 Very Unlikely	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)
2 Unlikely	Low (2)	Low (4)	Medium (6)	Medium (8)	Medium (10)
3 Possible	Low (3)	Medium (5)	Medium (9)	High (12)	High (15)
4 Probable	Low (4)	Medium (8)	High (12)	High (16)	Very High (20)
5 Very Likely	Medium (5)	Medium (10)	High (15)	Very High (20)	Very High (25)

Hazard	Who may be harmed	Risk	Current Controls	Current Risk LxC=R	Additional Controls	Residual Risk LxC=R
Vehicle strike whilst placing cones or signs	Employees, Road Users	Serious injury/fatality	Trained personnel only. Class 3 High Visibility PPE. Vehicle parked safely. Work facing oncoming traffic. Minimum staff levels. Signs installed before works commence.	10 (M)	SSoW	5 (M)

Hazard	Who may be harmed	Risk	Current Controls	Current Risk LxC=R	Additional Controls	Residual Risk LxC=R
Vehicle strike whilst operating Stop/Go boards	Employees	Struck by vehicles, missed signage	Staff trained in Stop/Go operation. Maintain safe position. Maintain communication between operatives. Adequate sight lines maintained. Cease operations if visibility is poor.	6 (M)	SSoW	4 (L)
Drivers ignoring traffic management	Employees, Public	Struck by vehicles, missed signage	Advance warning signs used. Conspicuous PPE worn. Qualified personnel only. Incident reported where necessary. Staff never attempt to physically stop vehicles.	8 (M)	SSoW	5 (M)
Temporary pavement obstruction causing pedestrian collision	Pedestrians	Confusion, collisions, non-compliance	Establish safe pedestrian route around works. Use barriers/cones and signage. Ensure access maintained where reasonably practicable. Additional consideration for disabled users.	4 (L)	SSoW	3 (L)
Slips, trips and falls during setup/removal	Employees, Public	Minor–serious injury	Good housekeeping. Equipment positioned neatly. Staff wear suitable safety footwear. Work area continually monitored .	3 (L)	SSoW	3 (L)
Manual handling of cones, barriers and signs	Employees	Musculoskeletal injury	Use correct lifting techniques. Split loads where possible. Team lifts for heavier items. Training provided.	3 (L)	SSoW	3 (L)

Hazard	Who may be harmed	Risk	Current Controls	Current Risk LxC=R	Additional Controls	Residual Risk LxC=R
Adverse weather reducing visibility	Employees, Public	Signs falling into carriageway, Traffic Collision	Weather conditions assessed before commencing. Additional signage if required. Suspend works during severe weather, fog, ice, high winds or poor visibility.	4 (L)	SSoW	3 (L)
Aggressive behaviour from motorists or public	Employees	Verbal abuse, distraction	Staff not to argue with road users. Withdraw to a place of safety if threatened. Contact supervisor or police if required.	4 (L)	SSoW	4 (L)
Inadequate signage leading to confusion	Employees, Public	Delayed response	Traffic management installed in accordance with training and Street Works Code of Practice principles. Pre-work inspection undertaken.	4 (L)	SSoW	3 (L)
Lone working	Employee	Minor–serious injury	No Stop/Go or roadway traffic management activities undertaken alone. Minimum two-person team required.	5 (M)	SSoW	5 (M)

Periodic Review

Review date:					
Review by:					

Dynamic risk assessment
Work must be stopped and reassessed if:

- Traffic levels increase unexpectedly
- Vehicles are observed exceeding the speed limit
- Visibility deteriorates
- Weather conditions worsen
- Members of the public create additional hazards
- The task cannot be completed without entering live traffic lanes
- Any residual risk increases to High or Very High

Required PPE

- High Visibility Class 3 Jacket or Vest
- Safety Footwear
- Work Gloves
- Weather Appropriate Clothing
- Safety Helmet (where specified by task)

Emergency Arrangements
In the Event of an Accident

1. Stop work immediately.
2. Move to a place of safety if possible.
3. Call emergency services if required.
4. Notify office
5. Preserve scene where practicable.
6. Complete accident report if applicable.

SAFE SYSTEM OF WORK (SSOW) - Deployment of Temporary Traffic Management

Authorised Personnel
Only employees who have:
- Been instructed & trained in the use of temporary traffic management signage & barriers.
- Have received manual handling training
- Been authorised by their supervisor.
- Have read and understood the Risk Assessment & SSOW

Pre-Work Checks
Before starting work:
- Review risk assessment.
- Assess site conditions.
- Ensure vehicle is roadworthy
- Confirm road remains suitable for planned activity.
- Check weather conditions.
- Confirm all traffic management equipment is serviceable & undamaged.
- Ensure required PPE is serviceable, available and worn.
- Confirm mobile or communications devices charged

Setting Up Cones and Signs
1. Position vehicle legally and safely.
2. Activate vehicle beacons & Hazard warning lights where fitted.
3. Retrieve equipment from safe side of vehicle, carrying only manageable amounts.
4. Place any advance warning signs first
5. Place cones progressively whilst facing approaching traffic whenever possible.
6. Avoid stepping unnecessarily into live traffic lanes.
7. Continually monitor traffic conditions.
8. If traffic conditions become unsafe, stop work and reassess.
9. Maintain communication between staff members.

Temporary Footway Closure
1. Determine if footway obstruction is unavoidable.
2. Install warning signs prior to obstruction.
3. Provide safe alternative route around works.
4. Ensure route considers wheelchair users, pushchairs and mobility-impaired pedestrians where reasonably practicable.
5. Keep obstruction period to minimum duration.

6. Monitor pedestrian movements throughout works.

Use of Stop/Go Boards

1. Minimum of two trained operatives in 2-way traffic.
2. Establish clear communication method before commencing.
3. Verify adequate visibility for traffic approaching from both directions.
4. Position operatives in safe locations with escape routes.
5. Maintain visual contact whenever possible.
6. Operate boards in accordance with training received.
7. Never stand directly within live traffic flow.
8. Do not use Stop/Go boards where sight lines are inadequate.
9. Suspend operations if traffic volumes, weather or visibility create unsafe conditions.

During the Task

1. Continuously monitor traffic.
2. Monitor weather conditions.
3. Maintain safe pedestrian access where possible.
4. Do not use mobile phones whilst working within the road environment.
5. Maintain awareness of moving traffic.
6. Continually check signage remains upright and visible.
7. Keep work area tidy.
8. Monitor behaviour of motorists and pedestrians.
9. Report near misses immediately.

Removal of Traffic Management

1. Remove cones and signs in reverse order of installation.
2. Maintain lookout for approaching traffic.
3. Load equipment safely.
4. Conduct final site inspection.
5. Ensure no equipment remains on highway.
6. Report defects or incidents.

Important: This SSOW assumes works are limited to short-duration operations on roads with up to a 30mph speed limit and are undertaken by personnel trained in temporary traffic management. It does not replace any requirements under the Safety at Street Works and Road Works Code of Practice, traffic management permits, or road closure orders where these are required.

Version 1 October 2026

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Fakenham Town Council

EQUALITY AND DIVERSITY POLICY

1 - **Our commitment**
2 - The law
3 - Types of unlawful discrimination
4 - Equal opportunities in employment
5 - Dignity at work
6 - People not employed by the council
7 - Training
8 – The Councils Commitment
9 - Your responsibilities
10 - Grievances
11 - Monitoring and review

1 - Our commitment

The council is committed to equality, diversity and inclusion and to eliminating unlawful discrimination.

The Council in providing goods and/or services and /or facilities is also committed against unlawful discrimination of customers or the public.

This policy is intended to assist the council to put this commitment into practice. Compliance with this policy should also ensure that employees do not commit unlawful acts of discrimination.

Striving to ensure that the work environment is free of harassment and bullying and that everyone is treated with dignity and respect is an important aspect of ensuring equal opportunities in employment.

We define diversity as the celebration of differences and the recognition of the unique value of every individual. Each person brings a distinct set of visible and non-visible characteristics, and by embracing these differences, we foster an environment where everyone feels respected and appreciated for their contributions.

2 - The law

It is unlawful to discriminate directly or indirectly in recruitment or employment because of age, disability, sex, gender reassignment, pregnancy, maternity, ~~race (which includes colour, nationality, caste and ethnic or national origins)~~ race, including colour, nationality and ethnic or national origins, sexual orientation, religion or belief, or because someone is married or in a civil partnership. These are known as "protected characteristics".
Discrimination after employment may also be unlawful, e.g. refusing to give a reference for a reason related to one of the protected characteristics.

The council will not discriminate against or harass a member of the public in the provision of services or goods. Under the worker Protection (Amendment of Equality Act 2010) Act 2023 which came into effect on 26th October 2024 ~~all employers must take reasonable steps to prevent sexual harassment~~

~~of their employees.~~ The Council will take reasonable steps to prevent sexual harassment by third parties, including suppliers, contractors, members of the public, councillors and visitors

It is unlawful to fail to make reasonable adjustments to overcome barriers to using services caused by disability. The duty to make reasonable adjustments includes the removal, adaptation or alteration of physical features, if the physical features make it impossible or unreasonably difficult for disabled people to make use of services. In addition, service providers have an obligation to think ahead and address any barriers that may impede disabled people from accessing a service.

3 -Types of unlawful discrimination

Direct discrimination is where a person is treated less favourably than another because of a protected characteristic.

In limited circumstances, employers can directly discriminate against an individual for a reason related to any of the protected characteristics where there is an occupational requirement. The occupational requirement must be crucial to the post and a proportionate means of achieving a legitimate aim.

Indirect discrimination is where a provision, criterion or practice is applied that is discriminatory in relation to individuals who have a relevant protected characteristic such that it would be to the detriment of people who share that protected characteristic compared with people who do not, and it cannot be shown to be a proportionate means of achieving a legitimate aim.

Harassment is where there is unwanted conduct, related to one of the protected characteristics (other than marriage and civil partnership, and pregnancy and maternity) that has the purpose or effect of violating a person's dignity; or creating an intimidating, hostile, degrading, humiliating or offensive environment. It does not matter whether or not this effect was intended by the person responsible for the conduct.

Sexual Harassment is unwanted behaviour of a sexual nature. The unwanted behaviour must either violate someone's dignity, or create an intimidating, hostile, humiliating or offensive environment whether it was intended or not. Sexual Harrassment has many forms of seriousness with sexual assault the most serious.

Associative discrimination is where an individual is directly discriminated against or harassed for association with another individual who has a protected characteristic.

Perceptive discrimination is where an individual is directly discriminated against or harassed based on a perception that he/she has a particular protected characteristic when he/she does not, in fact, have that protected characteristic.

Third-party harassment occurs where an employee is harassed and the harassment is related to a protected characteristic, by third parties.

Victimisation occurs where an employee is subjected to a detriment, such as being denied a training opportunity or a promotion because they made or supported a complaint or raised a grievance under the Equality Act 2010, or because they are suspected of doing so. However, an employee is not protected from victimisation if they acted maliciously or made or supported an untrue complaint.

Failure to make reasonable adjustments is where a physical feature or a provision, criterion or practice puts a disabled person at a substantial disadvantage compared with someone who does not

have that protected characteristic and the employer has failed to make reasonable adjustments to enable the disabled person to overcome the disadvantage.

4 - Equal opportunities in employment

The council will avoid unlawful discrimination in all aspects of employment including recruitment, promotion, opportunities for training, pay and benefits, discipline and selection for redundancy.

Recruitment

Person and job specifications will be limited to those requirements that are necessary for the effective performance of the job. Candidates for employment or promotion will be assessed objectively against the requirements for the job, taking account of any reasonable adjustments that may be required for candidates with a disability. Disability and personal or home commitments will not form the basis of employment decisions except where necessary.

Working practices

The council will consider any possible indirectly discriminatory effect of its standard working practices, including the number of hours to be worked, the times at which these are to be worked and the place at which work is to be done, when considering requests for variations to these standard working practices and will refuse such requests only if the council considers it has good reasons, unrelated to any protected characteristic, for doing so. The council will comply with its obligations in relation to statutory requests for contract variations. The council will also make reasonable adjustments to its standard working practices to overcome barriers caused by disability.

Equal opportunities monitoring

The council will monitor the ethnic, gender and age composition of the existing workforce and of applicants for jobs (including promotion), and the number of people with disabilities within these groups and will consider and take any appropriate action to address any problems that may be identified as a result of the monitoring process.

The council treats personal data collected for reviewing equality and diversity in accordance with the data protection policy. Information about how data is used and the basis for processing is provided in the council's privacy notices.

5 - Dignity at work

The council has a separate dignity at work policy concerning issues of bullying and harassment on any ground, and how complaints of this type will be dealt with.

6 - People not employed by the council

The council will not discriminate unlawfully against those using or seeking to use the services provided by the council.

You should report any bullying or harassment by suppliers, visitors or others to the council who will take appropriate action.

7 - Training

The council is committed to offering training, development and progression opportunities to all staff, councillors and volunteers.

The council will provide training in or raise awareness of equal opportunities to those likely to be involved in recruitment or other decision making where equal opportunities issues are likely to arise.

The council will provide training to or raise awareness of all staff engaged to work at the council to help them understand their rights and responsibilities under the dignity at work policy and what they can do to help create a working environment free of bullying and harassment. The council will provide additional training to managers to enable them to deal more effectively with complaints of bullying and harassment.

Equality, diversity and inclusion training will be provided periodically to employees and offered to councillors**.**

8 – The Councils Commitment

The Council is dedicated to fostering an inclusive environment where individual differences are respected, and the contributions of all staff are recognized and valued. We are equally committed to delivering functions and services that are accessible to everyone in our community.

The Council recognises the value of neurodiversity and will seek to remove barriers affecting individuals with conditions such as autism, ADHD, dyslexia and other recognised disabilities.

~~To support this commitment, the Council will provide reasonable adjustments for staff, councillors, and members of the public as needed, proactively identifying and addressing barriers that may hinder participation in community life~~. The Council will consider requests for reasonable adjustments from employees, councillors, volunteers and members of the public and will implement adjustments where reasonable and proportionate to do so

We aim to ensure the equitable allocation of resources by actively listening, responding, and collaborating with diverse groups through meaningful and inclusive consultation and engagement processes.

The Council will endeavour to provide information in accessible formats where reasonably requested, including large print, alternative electronic formats and other adjustments to meet individual needs

Our communications and events will reflect and celebrate the diversity of our communities, promoting inclusion and ensuring full accessibility for all.

9 - Your responsibilities

Every employee is required to assist the council to meet its commitment to provide equal opportunities in employment and avoid unlawful discrimination. Employees can be held personally liable as well as, or instead of, the council for any act of unlawful discrimination. Employees who commit serious acts of harassment may be guilty of a criminal offence.

Acts of discrimination, harassment, bullying or victimisation against employees or customers are disciplinary offences and will be dealt with under the council's disciplinary procedure. Discrimination, harassment, bullying or victimisation may constitute gross misconduct and could lead to dismissal without notice.

The council encourages the reporting of any incidents or situations where employees felt at risk even if nothing happened.

10 - Grievances

If you consider that you may have been unlawfully discriminated against, you should use the council's grievance procedure to make a complaint. If your complaint involves bullying or harassment, the grievance procedure is modified as set out in the dignity at work policy.

The council will take any complaint seriously and will seek to resolve any grievance that it upholds. You will not be penalised for raising a grievance, even if your grievance is not upheld, unless your complaint is both untrue and made in bad faith.

11 - Monitoring and review

This policy will be monitored periodically by the council to judge its effectiveness and will be updated in accordance with changes in the law.

Information provided by job applicants and employees for monitoring purposes will be used only for these purposes and will be dealt with in accordance with relevant data protection legislation.

This is a non-contractual procedure which will be reviewed from time to time.

Reviewed at Governance & Finance 17th November 2026
Ratified at Full Council 25th November 2026
Due for review 2027

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Fakenham Town Council

INTERNAL CONTROL POLICY

Contents

1. **Scope of Responsibility**
2. **The Purpose of the System of Internal Control**
3. **Personnel involved with the Internal Control Environment**
4. **Internal Auditor**
5. **Review of Effectiveness**
6. **Business Planning as an aid to Internal Control**
7. **Data Protection Compliance**

1. SCOPE OF RESPONSIBILITY

Fakenham Town Council (the Council) is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of the Council's functions, and which includes arrangements for the effective management of risk. In accordance with the Local Government Act 1972 s151, the Council has appointed a Responsible Financial Officer (RFO) who administers the Council's financial affairs in accordance with all Acts, Regulations, and proper practices.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

Internal control is designed to reduce financial risk to the Council; the system of internal control is designed to ensure that the Council's activities are carried out properly and as set. Internal controls are set up by the Governance & Finance Committee and the Clerk to ensure that they have a degree of control and understanding of those controls. Monitoring will include the checking of routine financial procedures; the examination of financial comparisons; the recording of assets and liabilities; the identification of risk and to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. PERSONNEL INVOLVED WITH THE INTERNAL CONTROL ENVIRONMENT

3.1 The Council

- The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawfully taken.
- Chairs of Committees exercise similar responsibilities under delegated authority within their terms of reference.
- The Chair of each meeting (of both Council and Committees) signs each page of the minutes.

- Decisions made are within the Standing Orders and Financial Regulations laid down and approved by the Council. These are kept regularly under review.
- The Council reviews its obligations and objectives and approves budgets for the following year at its November and December meetings.
- The December meeting of the Council approves the level of precept for the following financial year.
- The Council receives and considers regular financial statements at its monthly meetings.
- Payments are made in accordance with Standing Orders and Financial Regulations.
- The appointment of authorised signatories is kept under review.
- Two Councillors are required to agree to authorise the release of payments having satisfied themselves that the payments to be made are in accordance with the files shared with them for payment.
- Internal control issues are reviewed on a regular basis by the Internal Controller, with reports presented to Full Council accordingly.
- All Council policies are reviewed regularly for accuracy in relation to the policy areas they reflect, changes in legislation and current best practice.
- The Council has an up-to-date Risk Register which is reviewed on a quarterly basis by the Internal Controller and the Governance & Finance Committee on an annual basis or as and when any new activity or risk is undertaken or identified.

3.2 CLERK AND PROPER OFFICER TO THE COUNCIL / RESPONSIBLE FINANCIAL OFFICER

- The Council has appointed a Clerk to the Council who acts as the Council's advisor and principal administrator.
- The Council has appointed a Responsible Financial Officer (RFO) and they are responsible for managing the Council's finances.
- The RFO is responsible for the day-to-day compliance with legislation and policies and for managing risks.
- The RFO also exercises responsibility for the Council's banking arrangements in conjunction with the Governance & Finance Committee.
- The duties of the Clerk are laid down in a Job Description which was last reviewed and updated in 2023.
- The duties of the RFO are laid down in a Job Description which was last reviewed and updated in 2024.
- The RFO and Governance & Finance Committee manages the timetable for the audit programme, Council approval of the annual return, and compliance with the electors' rights.
- The RFO submits all the requested information to the External Auditor by the agreed date.
- The Clerk arranges for the required publication of notices, accounts and returns.
- The RFO is appointed as the Service Administrator for bank accounts. A minimum of two people will be involved in any online approval process.
- The Clerk may be an authorised signatory
- This arrangement is controlled by Financial Regulation 7.1.
- The Council has corporate Credit Cards with Barclays Bank which are restricted to use by the Clerk and RFO.
- The use of these cards is controlled by Financial Regulation 8.3.

- The Council has Debit Cards to maintain the Petty Cash limit of £100, which are restricted to use by the Clerk and RFO.
- The use of these cards is controlled by Financial Regulation 8.1.
- The Council has a Fuel Card, which is restricted to use by the Grounds Staff for authorised purchases.
- The use of this card is controlled by Financial Regulation 8.3.

3.3 DEPUTY CLERK / AMINSITRATIVE ASSISTANTS

- The Council has appointed a Deputy Clerk who acts in support of the Clerk and has a deputising role. The Council has appointed administrative assistants to support office functions.
- The duties of the Deputy Clerk are laid down in a Job Description which was last reviewed and updated in 2024.
- The duties of the Administrative Assistants are laid down in a job description which was last reviewed and updated in 2024.

4. INTERNAL AUDITOR (IA)

The Council has appointed an Independent Internal Auditor (IA) who will report to the Council on the adequacy of the Council's:

- Records, procedures and systems
- Book-keeping and bank reconciliations
- Financial regulations and standing Orders
- Budgetary controls
- Asset management
- Payment controls
- Risk management
- Statutory / regulatory compliance

Regular reviews of the effectiveness of internal control.

- The effectiveness of the internal audit is reviewed annually, and the Council reviews the appointment of the IA every 3 years.
- The IA, who is competent and independent, will carry out the work required in accordance with the Practitioners' Guide - Governance and Accountability for smaller authorities in England, and additionally will be advised of any additional work required by the Council.
- The scope of the work of the IA is reviewed annually by the Governance &Finance Committee and the review and the appointment is minuted.
- The IA will inspect the accounts at the end of October for an interim internal audit.
- The IA will inspect the accounts at the year-end (prior to completion of the Annual Governance and Accountability Return (AGAR) -Sections 1 and 2) and will complete the Annual Internal Audit Report of the AGAR.
- The IA will write a separate report to the Council (a copy of which is provided to all members) detailing any findings they might have for both the interim and year end internal audits.

- The report of the IA is considered as an agenda item at the next available appropriate meetings.
- Recommendations from the report will be recorded in the minutes and the Governance & Finance Committee will produce an Audit Plan to manage any identified weaknesses or recommendations identified for improvement.

5. REVIEW OF EFFECTIVENESS

- The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control.
- The review is informed by the work and any issues identified by;
    - Full Council – identification of new activities
    - Governance & Finance Committee – identification of new activities or risks
    - Governance & Finance Committee who have responsibility for the development and maintenance of the internal control environment and managing risks
    - IA, who reviews the Council's system of internal control and who makes a written report to the Council.
    - The Council's External Auditors, who make the final check using the AGAR, a form completed and signed by the RFO, the Clerk, the Chair and the IA.
    - The External Auditor issues an annual audit certificate and identifies any actions taken need to be considered by the Council arising from Audit Report.

6. BUSINESS PLANNING AS AN AID TO INTERNAL CONTROL

- The current 3-year Strategic Business Plan expires in 2028
- The Council is due to review the Strategic Business Plan 6 months after its initial implementation in March 2025.
- The Strategic Business Plan aligns with and drives the direction of all internal strategies and resources, through both the budget setting process, and via key strategic policies.
- The Strategic Business Plan aids consistent decision making and greater alignment with core strategies, which in turn improves both management of risk and more effective use of resources.
- The Strategic Business Plan affords a mechanism to ensure that spending decisions are made in the most robust and transparent way.
- The Strategic Business Plan will be revised as necessary throughout the period to reflect any significant changes.

7. DATA PROTECTION COMPLIANCE

- The Council has fully complied with the Data Protection legislation which came into force in the United Kingdom on 25 May 2018 and keeps its compliance under regular review.
- The UK GDPR sets out the information you should supply and when individuals should be informed.
- The Council has procedures in place to review the information it supplies about the processing of personal data and ensures that it is:
- Concise, transparent, intelligible and easily accessible.
- Written in clear and plain language.

- All policies associated with Data Protection are reviewed by the Governance & Finance Committee on an annual basis.

~~*Reviewed at Governance & Finance Committee 22nd July 2025*~~
~~*Ratified at Full Council 30th July 2025*~~
Reviewed at Governance & Finance Committee 17th November 2026
Ratified at Full Council 25th November 2026

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Fakenham Town Council

INTERNAL CONTROL REVIEW

The Accounts & Audit (Amendment) (England) Regulations 2015 aim to strengthen governance and accountability through requirements related to internal control and internal audit. Whilst the Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control: -
"The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control…. care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the day-to-day management of financial affairs."

As part of its internal control, the Council has appointed a Councillor to conduct a review of the system of internal control via a test sample selected from the following tests on a regular basis, with a written report of any findings to be submitted to the Council and minuted as received. The tests carried out during the year should enable the Council to respond in the affirmation to Assertion 2 of the Annual Governance and Accountability Return

"We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness".

CONTROL TEST	AGAR Cert Ref	COMMENTS – check documents & initial
	Objective	
Asset Register: • ensuring up-to-date Register of Assets • held in accordance with Proper Practices	H	
Annual review of risk and adequacy of Insurance cover	C	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	B	
Validation of Cash book Receipts and Payments reports and confirmation of cash book balances to bank statements	J	
Recording in the minutes expenditure which is being approved	B	

Payments supported by invoices, authorised and minuted	B	
Review of contracts and procurement procedures – formal tender and quotes	B	
Numerical Purchase orders placed in accordance with Financial Regulations	B/J	
Review of internet bank payments including authorisation procedures & bank reconciliations	B	

Petty Cash payments supported by receipts, expenditure approved and VAT accounted for	F	
Review of process for grants awarded by the Council and declared	B	
Review of income records to ensure income is correctly received, recorded and banked	E	
Review of grants received by the Council and declared	E	
Review Budget setting process in accordance with Proper Practices at budget setting committee meetings.	D	
Quarterly budget management statements reported to Council (Budget Vs Actuals)	D	
Monthly reconciliation of Credit Cards operated by the Clerk/Deputy Clerk. Verification process in place	B	
Contracts of employment in place for all staff	G	
Annual performance review for all staff		
Records updated to reflect relevant legislation		
PAYE/NIC/Pension properly operated by the Council as an employer	G	
Staff Details e.g. salary payments - held in a secure & appropriate manner	G	
VAT payments identified, recorded and reclaimed in the cashbook	B	
Compliance with Data Protection Legislation – Council registered as a Data Controller		

Annual review of • Internal Controls • Standing Orders & Financial Regulations • Financial Risk • Risk strategy • Council Policies (if appropriate)		
Compliance with General Data Protection Regulations: • Data Audit Impact Assessment completed for new projects • Legal basis for processing data identified for new projects • Annual review of GDPR policies		
Compliance with Website Accessibility Requirements: • Website Security Certificate • Digital Accessibility • Accessibility statement on website		
Minutes properly numbered or paginated with a master copy kept for safekeeping		
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality		
Terms of Reference for Committees annually reviewed		
Delegated Powers identified and implemented		

Roles and Responsibilities of Councillors published on website		
Adoption of Codes of Conduct for Members		
Declaration of Acceptance of Office: • Completed • Copy held		
Regular maintenance arrangements for physical assets		

Other areas reviewed:		

General comments:

Date of review of system of Internal Controls

Review of system of Internal Controls carried out by:

Name

Date report submitted to Council: ~~(date)~~

Reviewed at Governance & Finance Committee 17th November 2026
Ratified at Full Council 25th November 2026

Fakenham Town Council

PAYMENTS & RECEIPTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
67		01/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Margaret Hennig		21.38		21.38
68		01/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Monty Baverstock		28.58		28.58
352		01/10/2026		FTC General Current		Payment - Scribe Accounts Sub	Starboard Systems Ltd		-119.00	-23.80	-142.80
353		01/10/2026		FTC General Current		Payment - Scribe Allotments Su	Starboard Systems Ltd		-67.00	-13.40	-80.40
354		01/10/2026		FTC General Current		Payment - Scribe Cemetery Sul	Starboard Systems Ltd		-59.00	-11.80	-70.80
355		01/10/2026		FTC General Current		Payment - Civic.ly Monthly Fee	Starboard Systems Ltd		-125.00	-25.00	-150.00
369		01/10/2026		FTC General Current		Payment - Mobile Phone Charg	O2		-77.61	-15.52	-93.13
134		02/10/2026		CCLA Investment Ac		Receipt - CCLA Interest	CCLA		649.78		649.78
69		02/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Barbara Surmacz		72.70		72.70
409		02/10/2026		Petty Cash		Payment - Postage	Post Office Ltd		-3.80		-3.80
70		05/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Joe Tann		108.70		108.70
71		05/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Paul Dunger		68.48		68.48
72		05/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Julie Sparrow		186.75		186.75
73		05/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Rebecca Boulter		81.00		81.00
74		05/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	P Delaney		25.88		25.88
368		05/10/2026		FTC General Current		Payment - Account Fee	Barclays		-8.50		-8.50
75		06/10/2026		FTC General Current		Receipt - Cemetery Services	H Brett & Son		80.00		80.00
76		06/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Carol Henderson		97.85		97.85
77		06/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Graham Harris		62.71		62.71
78		06/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Diego Rahman		93.60		93.60
367		06/10/2026		FTC General Current		Payment - Barclaycard Purchas	Barclay Card - Various		-878.80	-135.47	-1,014.27
85		07/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Karen Griffiths		44.30		44.30
86		08/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Alan Alexander		73.58		73.58
87		08/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Alan Young		81.75		81.75
410		09/10/2026		Petty Cash		Payment - Disinfectant	TESCO		-2.08	-0.42	-2.50
79		12/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Sarah Mann		68.10		68.10
80		12/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Richard Brunton		65.74		65.74
81		12/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Charles Webb		87.40		87.40
82		12/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Anne Harris		19.00		19.00
88		12/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	V Ash		95.00		95.00
371		12/10/2026		FTC General Current		Payment - Rates - MKT	North Norfolk District Coun		-133.00		-133.00
370		12/10/2026		FTC General Current		Payment - Barclaycard Machine	Barclays (Card Machine)		-24.80	-0.96	-25.76
372		12/10/2026		FTC General Current		Payment - Rates - Creake Rd C	North Norfolk District Coun		-182.00		-182.00

Fakenham Town Council

PAYMENTS & RECEIPTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
89		13/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Andrew Baumann		40.63		40.63
90		13/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	C Clark		100.27		100.27
91		13/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	J Lambert		52.25		52.25
92		13/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	J Lambert		43.70		43.70
93		13/10/2026		FTC General Current		Receipt - NNDC Grant - Litter P	North Norfolk District Coun		382.97		382.97
66		13/10/2026		FTC General Current		Receipt - Allotment Deposit Ret	Imogen Sporle		-50.00		-50.00
334		13/10/2026		FTC General Current		Payment - Verge Grass Cutting	Top Garden Services		-1,575.00	-315.00	-1,890.00
335		13/10/2026		FTC General Current		Payment - Verge Grass Cutting	Top Garden Services		-1,575.00	-315.00	-1,890.00
336		13/10/2026		FTC General Current		Payment - Verge Grass Cutting	Top Garden Services		-1,575.00	-315.00	-1,890.00
337		13/10/2026		FTC General Current		Payment - Streetlight Monthly (	Cozens (UK) Ltd		-75.00	-15.00	-90.00
338		13/10/2026		FTC General Current		Payment - Grass Cutting & Oth	N J Combrink		-337.50		-337.50
339		13/10/2026		FTC General Current		Payment - Grass Cutting & Oth	N J Combrink		-525.00		-525.00
365		13/10/2026		FTC General Current		Payment - Monitors x 2	ICO SYSTEMS LTD		-674.16	-134.84	-809.00
346		13/10/2026		FTC General Current		Payment - Architectural Service	Claxton Hall Architectural		-1,475.00	-295.00	-1,770.00
348		13/10/2026		FTC General Current		Payment - Mayor Cadet Silver S	741 Awards Ltd		-34.17	-6.83	-41.00
362		13/10/2026		FTC General Current		Payment - Medical Cover for E\	MED-PTS SERVICES		-150.00		-150.00
347		13/10/2026		FTC General Current		Payment - CCTV Annual Fee	Borough Council of Kings L		-7,008.63	-1,401.73	-8,410.36
340		13/10/2026		FTC General Current		Payment - Asbestos Survey - G	AC Environmental Services		-245.00	-49.00	-294.00
331		13/10/2026		FTC General Current		Payment - Solar Lighting	DJB Electrical Services Limi		-641.84	-128.37	-770.21
332		13/10/2026		FTC General Current		Payment - Creake Road Cemet	Haller Builders		-3,685.00	-737.00	-4,422.00
342		13/10/2026	F&A 25/26	FTC General Current		Payment - Play Equipment Mai	PLAYQUIP LEISURE		-2,237.84	-447.56	-2,685.40
344		13/10/2026		FTC General Current		Payment - Bolts	Fakenham Tool & Equipme		-6.80	-1.36	-8.16
341		13/10/2026		FTC General Current		Payment - Zip Wire Emergency	RADII SKATE REPAIRS		-550.00		-550.00
330		13/10/2026		FTC General Current		Payment - Skip Hire	Fakenham Skips		-260.00	-52.00	-312.00
345		13/10/2026		FTC General Current		Payment - Postcrete	JEWSON / STARK		-13.22	-2.64	-15.86
333		13/10/2026		FTC General Current		Payment - Cleaning	We Clean Any Window		-104.17	-20.83	-125.00
361		13/10/2026		FTC General Current		Payment - Grass Seeds	Fakenham Garden Centre		-14.98	-3.00	-17.98
366		13/10/2026		FTC General Current		Payment - Postcrete, Welding F	JEWSON / STARK		-43.22	-8.64	-51.86
349		13/10/2026		FTC General Current		Payment - Tree Services	M J TREE SERVICES LTD		-1,165.00	-233.00	-1,398.00
363		13/10/2026		FTC General Current		Payment - Tree Services	M J TREE SERVICES LTD		-890.00	-178.00	-1,068.00
364		13/10/2026	FC 154/26	FTC General Current		Payment - Grants S137	EP YOUTH LTD		-3,000.00		-3,000.00
83		14/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Carl Fait		45.44		45.44
84		14/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Mark Edge		52.25		52.25
94		14/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Leonard James Harding		59.88		59.88

Fakenham Town Council

PAYMENTS & RECEIPTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
95		14/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Alan Cooper		45.44		45.44
96		14/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	D Frost		47.50		47.50
97		14/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	B J Lee		58.90		58.90
373		14/10/2026		FTC General Current		Payment - NEST Pension Contr	NEST		-2,467.87		-2,467.87
100		15/10/2026		FTC General Current		Receipt - Cemetery Services	M B Howell		700.00		700.00
98		15/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Alan Syer		37.50		37.50
113		15/10/2026		FTC General Current		Receipt - Payment Made in Erro	Charles Webb		87.40		87.40
374		15/10/2026		FTC General Current		Payment - Salaries	All Staff		-14,259.20		-14,259.20
375		15/10/2026		FTC General Current		Payment - Norfolk Pension Fun	Norfolk Pension Fund		-566.02		-566.02
357		15/10/2026		FTC General Current		Payment - Fuel Card	Fuel Card Services T/A Mot		-85.20	-17.04	-102.24
99		16/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Katarzyna Ludwiniak-Pituch		87.50		87.50
101		16/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Janine Spowage		43.00		43.00
102		16/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Gary Thorpe		54.15		54.15
103		19/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Viv Joslin		31.50		31.50
104		19/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Alan Nunn		41.13		41.13
105		20/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Danny Walden		93.10		93.10
351		20/10/2026		FTC General Current		Payment - Connect Building - C	North Norfolk District Coun		-1,722.50		-1,722.50
106		21/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Matthew Bickerton		39.38		39.38
358		21/10/2026		FTC General Current		Payment - Broadband & Landli	Talk Talk Business		-112.12	-22.42	-134.54
359		21/10/2026		FTC General Current		Payment - Streetlight Electricity	NPower Business Solutions		-915.42	-183.08	-1,098.50
360		21/10/2026		FTC General Current		Payment - CCTV Electricity	NPower Business Solutions		-62.63	-12.53	-75.16
107		22/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Martin Boddy		47.98		47.98
108		22/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Glen Hawes		80.58		80.58
377		22/10/2026		FTC General Current		Payment - PAYE & NI	HMRC		-1,673.82		-1,673.82
411		22/10/2026		Petty Cash		Payment - Postage	Post Office Ltd		-2.40		-2.40
376		22/10/2026	F&A 70/26	FTC General Current		Payment - Goal Posts	Harrod Sport		-2,535.90	-507.18	-3,043.08
109		23/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Linda White		46.55		46.55
112		23/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	David Palmer		60.80		60.80
110		26/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Phil Hallett		95.38		95.38
111		26/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Anna Bobusia		46.75		46.75
114		27/10/2026		FTC General Current		Receipt - VAT Reclaim	HMRC			9,707.54	9,707.54
115		27/10/2026		FTC General Current		Receipt - Cemetery Services	Fakenham & District Funer		625.00		625.00
314		28/10/2026		FTC General Current		Payment - Photocopying - Print	Konica Minolta		-99.12	-19.82	-118.94
356		28/10/2026		FTC General Current		Payment - Industrial Bin Collec	Veolia		-121.52	-24.30	-145.82

Fakenham Town Council

PAYMENTS & RECEIPTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
406		28/10/2026		FTC General Current		Payment - Water Supplies - CR	Wave Water		-17.04		-17.04
116		29/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Gina Green		90.00		90.00
117		29/10/2026		FTC General Current		Receipt - Allotment Tenancy 2(	Lucy Lake		67.50		67.50
403		29/10/2026		FTC General Current		Payment - Water Supplies - GW	Wave Water		-284.48		-284.48
350		30/10/2026		FTC General Current		Payment - Confidential Paper D	Shred Station		-62.50	-12.50	-75.00
404		30/10/2026		FTC General Current		Payment - Fuel Card	Fuel Card Services T/A Mot		-103.86	-20.77	-124.63
394		30/10/2026	FRGC 54/26	FTC General Current		Payment - Fencing	Blackwell Construction		-1,850.00	-370.00	-2,220.00
								Total	**-51,117.01**	**3,631.73**	**-47,485.28**

Fakenham Charter Market

PAYMENTS & RECEIPTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
141		01/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Tonys Discount Deli		116.00		116.00
142		01/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	H.S. Badwal		120.00		120.00
149		01/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Fakenham Baptist Church		40.00		40.00
150		01/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Orchard End Nursery		62.00		62.00
151		01/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Meadow Market Ltd		220.00		220.00
143		02/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Newstar Bakery Ltd		40.00		40.00
144		05/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Willie Weston Lobster Supp		88.00		88.00
145		05/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Eva's Eats		78.00		78.00
23		05/10/2026		Market Tolls Current		Payment - Account Fee	Barclays		-8.50		-8.50
146		07/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Son of Christie Cheesemon		64.00		64.00
147		07/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Mrs Michelle Bullen		40.00		40.00
148		08/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	County Ventures		75.00		75.00
152		15/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	Dreamland Toybox Adventı		40.00		40.00
153		20/10/2026		Market Tolls Current		Receipt - Market Stall - Casual	NORFOLK CRAFTS (Bandy		20.00		20.00
22		20/10/2026		Market Tolls Current		Payment - Feeder Pillar	British Gas		-37.31	-1.59	-38.90
154		21/10/2026		Market Tolls Current		Receipt - Market Rent - Octobe	RSPB		10.00		10.00
155		27/10/2026		Market Tolls Current		Receipt - Food Market - Electric	Shop Fakenham - Food Ma		16.00		16.00
156		28/10/2026		Market Tolls Current		Receipt - Market Rent - Septem	Pisces Self-Care		40.00		40.00
157		28/10/2026		Market Tolls Current		Receipt - Market Rent - Novem	Jake's Kitchen		64.00		64.00
158		28/10/2026		Market Tolls Current		Receipt - Market Rent - Novem	Village Venison		84.00		84.00
159		29/10/2026		Market Tolls Current		Receipt - Market Rent - Novem	Moat Road Nursery		60.00		60.00
160		30/10/2026		Market Tolls Current		Receipt - Market Rent - Novem	Olives House London Ltd		40.00		40.00
161		30/10/2026		Market Tolls Current		Receipt - Market Rent - Novem	Book Heaven		60.00		60.00
								Total	**1,331.19**	**-1.59**	**1,329.60**

Fakenham Town Council

Prepared by: _____ Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____ Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/10/2026			
	Cash in Hand 01/04/2026			423,909.45
	ADD			
	Receipts 01/04/2026 - 31/10/2026			935,193.21
				1,359,102.66
	SUBTRACT			
	Payments 01/04/2026 - 31/10/2026			349,958.84
A	**Cash in Hand 31/10/2026** (per Cash Book)			**1,009,143.82**
	Cash in hand per Bank Statements			
	Petty Cash	31/10/2026	80.47	
	FTC General Current	31/10/2026	51,273.24	
	FTC General Reserve	31/10/2026	65,481.78	
	FTC Precept	31/10/2026	686,752.32	
	CCLA Investment Account	31/10/2026	205,556.01	
				1,009,143.82
	Less unpresented payments			
				1,009,143.82
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**1,009,143.82**
	A = B Checks out OK			

Created by Scribe

Fakenham Charter Market

Prepared by: _____ Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____ Date: _____

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/10/2026			
	Cash in Hand 01/04/2026			7,662.37
	ADD			
	Receipts 01/04/2026 - 31/10/2026			11,710.19
				19,372.56
	SUBTRACT			
	Payments 01/04/2026 - 31/10/2026			2,106.80
A	**Cash in Hand 31/10/2026** (per Cash Book)			**17,265.76**
	Cash in hand per Bank Statements			
	Market Tolls Current	31/10/2026	9,134.92	
	Market Tolls Deposit	31/10/2026	8,130.84	
				17,265.76
	Less unpresented payments			
				17,265.76
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**17,265.76**
	A = B Checks out OK			

Created by Scribe

Fakenham Town Council

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/10/2026)

Income

		Receipts			Payments			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
1076	Precept	861,862.67	861,862.67						(0%)
1090	Interest Received	4,000.00	5,397.57	1,397.57				1,397.57	(34%)
1100	Cemeteries Income	12,600.00	10,155.00	-2,445.00				-2,445.00	(-19%)
1120	Allotment Income	5,500.00	3,375.20	-2,124.80				-2,124.80	(-38%)
1130	Trap Lane Income								(N/A)
1140	Insurance Claims								(N/A)
1160	Misc Receipts		100.00	100.00				100.00	(N/A)
1164	Trail Brochure								(N/A)
1180	Highways (NCC) Mgmt Receipts	18,308.00	19,076.51	768.51				768.51	(4%)
1190	Grants Received		382.97	382.97				382.97	(N/A)
1200	Market Management Charges								(N/A)
	SUB TOTAL	**902,270.67**	**900,349.92**	**-1,920.75**				**-1,920.75**	**(-0%)**

Direct Costs

		Receipts			Payments			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
4000	Salaries & Wages				208,200.00	92,490.26	115,709.74	115,709.74	(55%)
4001	Additional Staff Wages				5,250.00		5,250.00	5,250.00	(100%)
4010	PAYE & NI				26,000.00	28,815.24	-2,815.24	-2,815.24	(-10%)
4020	Pension				26,500.00	20,555.83	5,944.17	5,944.17	(22%)
4050	Rent/Service Charges				12,000.00	5,167.50	6,832.50	6,832.50	(56%)
4060	Rates				1,700.00	1,185.62	514.38	514.38	(30%)
4070	Charter Market Rates				2,000.00	942.20	1,057.80	1,057.80	(52%)
	SUB TOTAL				**281,650.00**	**149,156.65**	**132,493.35**	**132,493.35**	**(47%)**

Admin Services

		Receipts			Payments			Net Position	
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend	
4110	Telephone/Broadband								(N/A)
4115	IT Equipment & Software				10,500.00	6,910.38	3,589.62	3,589.62	(34%)
4120	IT Support/Maintenance				5,500.00	3,542.36	1,957.64	1,957.64	(35%)
4122	Website Provision				1,000.00	45.00	955.00	955.00	(95%)
4125	Office Equipment				1,500.00	921.64	578.36	578.36	(38%)
4130	Office Repairs & Maintenance				500.00	336.48	163.52	163.52	(32%)
4135	Stationery & Postage				1,000.00	332.26	667.74	667.74	(66%)
4140	Photocopying				1,050.00	603.91	446.09	446.09	(42%)
4145	Publications, Books & Binding				100.00	43.59	56.41	56.41	(56%)
4150	Promotions and Publicity				500.00	87.44	412.56	412.56	(82%)
4155	Misc Admin Expenses				500.00	32.42	467.58	467.58	(93%)
4157	Communications - Services				1,500.00	1,251.33	248.67	248.67	(16%)
4158	Communications - Equipment				1,500.00		1,500.00	1,500.00	(100%)
	SUB TOTAL				**25,150.00**	**14,106.81**	**11,043.19**	**11,043.19**	**(43%)**

Fakenham Town Council

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/10/2026)

Overheads

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4180	Insurance incl. Vehicle Cover				9,000.00	5,221.49	3,778.51	3,778.51 (41%)
4185	Legal Costs				7,500.00	1,641.00	5,859.00	5,859.00 (78%)
4190	Professional Fees				7,500.00	1,496.00	6,004.00	6,004.00 (80%)
4193	Accountancy Fees				3,000.00	29.03	2,970.97	2,970.97 (99%)
4195	Audit				2,000.00		2,000.00	2,000.00 (100%)
4200	Bank Charges				300.00	113.16	186.84	186.84 (62%)
4202	Card Payment Service				500.00	148.80	351.20	351.20 (70%)
4205	Training - Members				500.00	182.60	317.40	317.40 (63%)
4206	Training - Staff				2,500.00	988.50	1,511.50	1,511.50 (60%)
4210	Travel Members				100.00		100.00	100.00 (100%)
4211	Travel -Staff							(N/A)
4215	Subscriptions & Memberships				2,800.00	1,733.21	1,066.79	1,066.79 (38%)
4222	Meeting Expenses				2,550.00	132.50	2,417.50	2,417.50 (94%)
4230	Event Expenses				1,000.00	412.28	587.72	587.72 (58%)
4232	Freight Inwards				500.00	394.04	105.96	105.96 (21%)
4233	Local Government Reorganisatic				500.00		500.00	500.00 (100%)
4234	Occupational Health				250.00		250.00	250.00 (100%)
	SUB TOTAL				**40,500.00**	**12,492.61**	**28,007.39**	**28,007.39 (69%)**

Contracts

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4160	Confidential Paper Disposal				600.00	287.75	312.25	312.25 (52%)
4250	Veolia - Waste Collection				1,890.00	828.49	1,061.51	1,061.51 (56%)
4255	Dog Bin - NNDC				5,000.00	4,695.00	305.00	305.00 (6%)
4260	Grass Cutting - Estate							(N/A)
4262	Grass - Verges				12,600.00	9,450.00	3,150.00	3,150.00 (25%)
4265	Electricity - Street Lights				15,000.00	4,627.28	10,372.72	10,372.72 (69%)
4270	Lighting Repairs & Renewals				93,000.00	18,240.00	74,760.00	74,760.00 (80%)
4275	CCTV - System & Monitoring				15,000.00	11,162.91	3,837.09	3,837.09 (25%)
4280	CCTV Electricity				1,500.00	391.15	1,108.85	1,108.85 (73%)
4281	Grass - Creake Road Cem Ext				1,080.00	675.00	405.00	405.00 (37%)
4282	Grass - Creake Road Cemetery				6,300.00	3,611.25	2,688.75	2,688.75 (42%)
4283	Grass - St Peters Parish Church				1,580.00	697.50	882.50	882.50 (55%)
4284	Grass - Goggs Mill				820.00	614.28	205.72	205.72 (25%)
4285	Grass - Aldiss Park Field				1,640.00	1,228.50	411.50	411.50 (25%)
4286	Grass - Trap Lane Playing Field				1,750.00	1,310.40	439.60	439.60 (25%)
4287	Grass - Hayes Lane Playing Fiel				1,100.00	819.00	281.00	281.00 (25%)
4288	Grass - Whitelands Play Area				625.00	466.80	158.20	158.20 (25%)
4289	Grass - Millennium Park				2,730.00	2,047.50	682.50	682.50 (25%)
4290	Hedges - Trap Lane N & W Bdry				870.00	649.69	220.31	220.31 (25%)
4291	Hedges - Hayes Lane N & W Bd				390.00	292.50	97.50	97.50 (25%)
4292	Minor Project Contracts				5,000.00	2,937.50	2,062.50	2,062.50 (41%)
4293	Parking Enforcement				2,000.00		2,000.00	2,000.00 (100%)
	SUB TOTAL				**170,475.00**	**65,032.50**	**105,442.50**	**105,442.50 (61%)**

Fakenham Town Council

09 November 2026 (2026 - 2027)

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/10/2026)

Estate Running Costs

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	Net Position +/- Under/over spend
4315	Workwear				1,000.00	227.42	772.58	772.58 (77%)
4330	Fuel				2,100.00	1,130.81	969.19	969.19 (46%)
4331	Vehicle Costs				2,100.00	2,016.07	83.93	83.93 (4%)
4335	Repairs- Machinery & Equipmen				2,500.00	509.72	1,990.28	1,990.28 (79%)
4340	New Machinery & Equipment				30,000.00	273.68	29,726.32	29,726.32 (99%)
4345	Management & Professional Fee				5,500.00	3,148.20	2,351.80	2,351.80 (42%)
4346	Estate Consumables				1,500.00	558.62	941.38	941.38 (62%)
4350	Misc Estate Expenditure				500.00	95.24	404.76	404.76 (80%)
	SUB TOTAL				**45,200.00**	**7,959.76**	**37,240.24**	**37,240.24 (82%)**

Estate Sites

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	Net Position +/- Under/over spend
4400	Trap Lane Depot / Field				42,500.00	1,367.62	41,132.38	41,132.38 (96%)
4406	Creake Road Cemetery				25,000.00	5,798.69	19,201.31	19,201.31 (76%)
4410	Playing Fields				20,000.00	3,848.36	16,151.64	16,151.64 (80%)
4412	Millennium Park FRGC				25,000.00	6,766.15	18,233.85	18,233.85 (72%)
4415	Allotments				12,500.00	4,422.27	8,077.73	8,077.73 (64%)
4422	Queens Road Cemetery				5,000.00	1,833.24	3,166.76	3,166.76 (63%)
4430	St Peter's Gardens				4,000.00		4,000.00	4,000.00 (100%)
4435	Goggs Mill Picnic Area				1,000.00	13.22	986.78	986.78 (98%)
4440	Railway Cutting				500.00		500.00	500.00 (100%)
4445	War Memorial				5,000.00	1,555.50	3,444.50	3,444.50 (68%)
4446	Wayfinding Project				6,500.00		6,500.00	6,500.00 (100%)
4450	Bus Shelters				1,000.00	312.51	687.49	687.49 (68%)
4461	Cinema Triangle				250.00	116.25	133.75	133.75 (53%)
4462	Tree Management				7,500.00	2,835.00	4,665.00	4,665.00 (62%)
4463	Tunn Street				2,500.00	1,060.57	1,439.43	1,439.43 (57%)
4464	Refurbishment Program				1,000.00		1,000.00	1,000.00 (100%)
4465	Public Spaces				1,324.93	780.97	543.96	543.96 (41%)
4466	Aldiss Park FRGC				6,175.07	725.07	5,450.00	5,450.00 (88%)
4470	Heritage Trail Project					429.13	-429.13	-429.13 (N/A)
4476	Library Triangle				500.00		500.00	500.00 (100%)
4477	Market Expenses		796.64	796.64		805.39	-805.39	-8.75 (N/A)
	SUB TOTAL		**796.64**	**796.64**	**167,250.00**	**32,669.94**	**134,580.06**	**135,376.70 (80%)**

Grants

Code	Title	Receipts Budgeted	Receipts Actual	Receipts Variance	Payments Budgeted	Payments Actual	Payments Variance	Net Position +/- Under/over spend
4500	Grants - S137				15,000.00	6,000.00	9,000.00	9,000.00 (60%)
4502	Grants - S144				500.00		500.00	500.00 (100%)
4505	Grants Match Funding				11,000.00		11,000.00	11,000.00 (100%)

Fakenham Town Council

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/10/2026)

	SUB TOTAL				**26,500.00**	**6,000.00**	**20,500.00**	**20,500.00 (77%)**

Civic

		Receipts			Payments			Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend
4580	Elections				5,000.00		5,000.00	5,000.00 (100%)
4585	Annual Meeting				150.00	252.73	-102.73	-102.73 (-68%)
4586	Civic Regalia				1,250.00		1,250.00	1,250.00 (100%)
	SUB TOTAL				**6,400.00**	**252.73**	**6,147.27**	**6,147.27 (96%)**

Earmarked Reserves

		Receipts			Payments			Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend
4003	To/From Reserves				139,145.67		139,145.67	139,145.67 (100%)
4011	PAYE & NI Reserve							(N/A)
4025	Staffing Contingencies Reserve							(N/A)
4183	Insurance Excess Reserve							(N/A)
4231	Event Expenses Reserve							(N/A)
4271	S/Light Replacement Reserve							(N/A)
4332	Vehicle Reserve							(N/A)
4341	Machinery Reserve							(N/A)
4401	Depot / Welfare Unit Reserve							(N/A)
4480	Replacements Reserve							(N/A)
4481	Local Government Reorganisatic							(N/A)
4482	Office Space Provision Reserve							(N/A)
4483	Contingency Builder Reserve							(N/A)
4484	CCTV - System & Monitoring Re					20,000.00	-20,000.00	-20,000.00 (N/A)
4485	War Memorial Reserve							(N/A)
4899	Capital Reserve							(N/A)
4900	General Reserve							(N/A)
5600	Allotment Deposits Held		340.00	340.00				340.00 (N/A)
	SUB TOTAL		**340.00**	**340.00**	**139,145.67**	**20,000.00**	**119,145.67**	**119,485.67 (85%)**

Administration

		Receipts			Payments			Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend
1050	VAT - Reclaim							(N/A)
	SUB TOTAL							**(N/A)**

Year End Adjustments

		Receipts			Payments			Net Position
Code	**Title**	**Budgeted**	**Actual**	**Variance**	**Budgeted**	**Actual**	**Variance**	+/- Under/over spend
9000	Year End Creditors					17,247.75	-17,247.75	-17,247.75 (N/A)
9001	Year End Creditors (Box 4)					4,718.20	-4,718.20	-4,718.20 (N/A)

Fakenham Town Council

Summary of Receipts and Payments

All Cost Centres and Codes (Between 01/04/2026 and 31/10/2026)

9002	Year End Debtors		1,322.82	1,322.82				1,322.82 (N/A)
9003	Year End Prepayments					-8,270.35	8,270.35	8,270.35 (N/A)
9004	Overpayment (Receipts in Advar		87.40	87.40				87.40 (N/A)
	SUB TOTAL		**1,410.22**	**1,410.22**		**13,695.60**	**-13,695.60**	**-12,285.38 (N/A)**

Summary

NET TOTAL	**902,270.67**	**902,896.78**	**626.11**	**902,270.67**	**321,366.60**	**580,904.07**	**581,530.18**
V.A.T.		32,296.43			28,592.24		
GROSS TOTAL		**935,193.21**			**349,958.84**		

Fakenham Town Council

Committed Spend

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

Income

		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
1076	Precept	861,862.67	861,862.67							(0%)
1090	Interest Received	4,000.00	5,397.57	1,397.57						1,397.57 (34%)
1100	Cemeteries Income	12,600.00	10,155.00	-2,445.00						-2,445.00 (-19%)
1120	Allotment Income	5,500.00	4,441.67	-1,058.33						-1,058.33 (-19%)
1130	Trap Lane Income									(N/A)
1140	Insurance Claims									(N/A)
1160	Misc Receipts		102.37	102.37						102.37 (N/A)
1164	Trail Brochure									(N/A)
1180	Highways (NCC) Mgmt I	18,308.00	19,076.51	768.51						768.51 (4%)
1190	Grants Received		382.97	382.97						382.97 (N/A)
1200	Market Management Ch									(N/A)
	SUB TOTAL	**902,270.67**	**901,418.76**	**-851.91**						**-851.91 (-0%)**

Direct Costs

		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
4000	Salaries & Wages				208,200.00	92,490.26		92,490.26	115,709.74	115,709.74 (55%)
4001	Additional Staff Wages				5,250.00				5,250.00	5,250.00 (100%)
4010	PAYE & NI				26,000.00	28,815.24		28,815.24	-2,815.24	-2,815.24 (-10%)
4020	Pension				26,500.00	20,555.83		20,555.83	5,944.17	5,944.17 (22%)
4050	Rent/Service Charges				12,000.00	5,167.50		5,167.50	6,832.50	6,832.50 (56%)
4060	Rates				1,700.00	1,185.62		1,185.62	514.38	514.38 (30%)
4070	Charter Market Rates				2,000.00	942.20		942.20	1,057.80	1,057.80 (52%)
	SUB TOTAL				**281,650.00**	**149,156.65**		**149,156.65**	**132,493.35**	**132,493.35 (47%)**

Admin Services

		Receipts			Payments					Net Position
Code	Title	Budget	Actual	Variance	Budget	Actual	Committed	Total	Variance	Net Position
4110	Telephone/Broadband									(N/A)
4115	IT Equipment & Softwar				10,500.00	6,910.38	329.08	7,239.46	3,260.54	3,589.62 (34%)
4120	IT Support/Maintenance				5,500.00	3,542.36		3,542.36	1,957.64	1,957.64 (35%)
4122	Website Provision				1,000.00	45.00		45.00	955.00	955.00 (95%)
4125	Office Equipment				1,500.00	921.64		921.64	578.36	578.36 (38%)
4130	Office Repairs & Mainte				500.00	336.48		336.48	163.52	163.52 (32%)
4135	Stationery & Postage				1,000.00	481.55		481.55	518.45	518.45 (51%)
4140	Photocopying				1,050.00	603.91		603.91	446.09	446.09 (42%)
4145	Publications, Books & B				100.00	43.59		43.59	56.41	56.41 (56%)
4150	Promotions and Publicity				500.00	87.44		87.44	412.56	412.56 (82%)

Fakenham Town Council

Committed Spend

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

4155	Misc Admin Expenses				500.00	32.42		32.42	467.58	467.58 (93%)
4157	Communications - Servi				1,500.00	1,251.33		1,251.33	248.67	248.67 (16%)
4158	Communications - Equip				1,500.00				1,500.00	1,500.00 (100%)
	SUB TOTAL				**25,150.00**	**14,256.10**	**329.08**	**14,585.18**	**10,564.82**	**10,893.90 (43%)**

Overheads

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
4180	Insurance incl. Vehicle C				9,000.00	5,221.49		5,221.49	3,778.51	3,778.51 (41%)
4185	Legal Costs				7,500.00	1,641.00		1,641.00	5,859.00	5,859.00 (78%)
4190	Professional Fees				7,500.00	1,496.00	300.00	1,796.00	5,704.00	6,004.00 (80%)
4193	Accountancy Fees				3,000.00	29.03		29.03	2,970.97	2,970.97 (99%)
4195	Audit				2,000.00				2,000.00	2,000.00 (100%)
4200	Bank Charges				300.00	121.66		121.66	178.34	178.34 (59%)
4202	Card Payment Service				500.00	148.80		148.80	351.20	351.20 (70%)
4205	Training - Members				500.00	182.60		182.60	317.40	317.40 (63%)
4206	Training - Staff				2,500.00	1,508.25		1,508.25	991.75	991.75 (39%)
4210	Travel Members				100.00				100.00	100.00 (100%)
4211	Travel -Staff									(N/A)
4215	Subscriptions & Membe				2,800.00	1,733.21		1,733.21	1,066.79	1,066.79 (38%)
4222	Meeting Expenses				2,550.00	202.85		202.85	2,347.15	2,347.15 (92%)
4230	Event Expenses				1,000.00	437.62		437.62	562.38	562.38 (56%)
4232	Freight Inwards				500.00	496.51	57.62	554.13	-54.13	3.49 (0%)
4233	Local Government Reor				500.00				500.00	500.00 (100%)
4234	Occupational Health				250.00				250.00	250.00 (100%)
	SUB TOTAL				**40,500.00**	**13,219.02**	**357.62**	**13,576.64**	**26,923.36**	**27,280.98 (67%)**

Contracts

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
4160	Confidential Paper Disp				600.00	287.75		287.75	312.25	312.25 (52%)
4250	Veolia - Waste Collectio				1,890.00	828.49		828.49	1,061.51	1,061.51 (56%)
4255	Dog Bin - NNDC				5,000.00	4,695.00		4,695.00	305.00	305.00 (6%)
4260	Grass Cutting - Estate									(N/A)
4262	Grass - Verges				12,600.00	11,025.00		11,025.00	1,575.00	1,575.00 (12%)
4265	Electricity - Street Lights				15,000.00	4,627.28		4,627.28	10,372.72	10,372.72 (69%)
4270	Lighting Repairs & Rene				93,000.00	18,240.00	67,650.00	85,890.00	7,110.00	74,760.00 (80%)
4275	CCTV - System & Monit				15,000.00	11,162.91	100.00	11,262.91	3,737.09	3,837.09 (25%)
4280	CCTV Electricity				1,500.00	391.15		391.15	1,108.85	1,108.85 (73%)
4281	Grass - Creake Road Ce				1,080.00	810.00		810.00	270.00	270.00 (25%)
4282	Grass - Creake Road Ce				6,300.00	4,387.50		4,387.50	1,912.50	1,912.50 (30%)

Fakenham Town Council

Committed Spend

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

4283	Grass - St Peters Parish			1,580.00	765.00		765.00	815.00	815.00 (51%)
4284	Grass - Goggs Mill			820.00	819.04		819.04	0.96	0.96 (0%)
4285	Grass - Aldiss Park Fiel			1,640.00	1,638.00		1,638.00	2.00	2.00 (0%)
4286	Grass - Trap Lane Playi			1,750.00	1,747.20		1,747.20	2.80	2.80 (0%)
4287	Grass - Hayes Lane Pla			1,100.00	1,092.00		1,092.00	8.00	8.00 (0%)
4288	Grass - Whitelands Play			625.00	622.40		622.40	2.60	2.60 (0%)
4289	Grass - Millennium Park			2,730.00	2,730.00		2,730.00		(0%)
4290	Hedges - Trap Lane N &			870.00	866.25		866.25	3.75	3.75 (0%)
4291	Hedges - Hayes Lane N			390.00	390.00		390.00		(0%)
4292	Minor Project Contracts			5,000.00	2,937.50		2,937.50	2,062.50	2,062.50 (41%)
4293	Parking Enforcement			2,000.00				2,000.00	2,000.00 (100%)
	SUB TOTAL			**170,475.00**	**70,062.47**	**67,750.00**	**137,812.47**	**32,662.53**	**100,412.53 (58%)**

Estate Running Costs

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
4315	Workwear				1,000.00	336.40	75.00	411.40	588.60	663.60 (66%)
4330	Fuel				2,100.00	1,174.05		1,174.05	925.95	925.95 (44%)
4331	Vehicle Costs				2,100.00	2,967.00		2,967.00	-867.00	-867.00 (-41%)
4335	Repairs- Machinery & E				2,500.00	524.54	5.00	529.54	1,970.46	1,975.46 (79%)
4340	New Machinery & Equip				30,000.00	301.41	1,450.00	1,751.41	28,248.59	29,698.59 (99%)
4345	Management & Professi				5,500.00	3,148.20	456.00	3,604.20	1,895.80	2,351.80 (42%)
4346	Estate Consumables				1,500.00	707.35		707.35	792.65	792.65 (52%)
4350	Misc Estate Expenditure				500.00	95.24		95.24	404.76	404.76 (80%)
	SUB TOTAL				**45,200.00**	**9,254.19**	**1,986.00**	**11,240.19**	**33,959.81**	**35,945.81 (79%)**

Estate Sites

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
4400	Trap Lane Depot / Field				42,500.00	1,367.62		1,367.62	41,132.38	41,132.38 (96%)
4406	Creake Road Cemetery				25,000.00	5,881.19	669.17	6,550.36	18,449.64	19,118.81 (76%)
4410	Playing Fields				20,000.00	3,868.19	7,569.80	11,437.99	8,562.01	16,131.81 (80%)
4412	Millennium Park FRGC				25,000.00	6,766.15	665.83	7,431.98	17,568.02	18,233.85 (72%)
4415	Allotments				12,500.00	4,772.27	2,240.00	7,012.27	5,487.73	7,727.73 (61%)
4422	Queens Road Cemetery				5,000.00	1,833.24	270.00	2,103.24	2,896.76	3,166.76 (63%)
4430	St Peter's Gardens				4,000.00		3,600.00	3,600.00	400.00	4,000.00 (100%)
4435	Goggs Mill Picnic Area				1,000.00	13.22		13.22	986.78	986.78 (98%)
4440	Railway Cutting				500.00				500.00	500.00 (100%)
4445	War Memorial				5,000.00	1,555.50	1,581.00	3,136.50	1,863.50	3,444.50 (68%)
4446	Wayfinding Project				6,500.00				6,500.00	6,500.00 (100%)
4450	Bus Shelters				1,000.00	312.51		312.51	687.49	687.49 (68%)

Fakenham Town Council

Committed Spend

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

4461	Cinema Triangle			250.00	116.25		116.25	133.75	133.75 (53%)
4462	Tree Management			7,500.00	2,835.00	3,480.00	6,315.00	1,185.00	4,665.00 (62%)
4463	Tunn Street			2,500.00	1,060.57		1,060.57	1,439.43	1,439.43 (57%)
4464	Refurbishment Program			1,000.00				1,000.00	1,000.00 (100%)
4465	Public Spaces			1,324.93	780.97	146.64	927.61	397.32	543.96 (41%)
4466	Aldiss Park FRGC			6,175.07	1,900.07	4,275.00	6,175.07		4,275.00 (69%)
4470	Heritage Trail Project				429.13		429.13	-429.13	-429.13 (N/A)
4476	Library Triangle			500.00				500.00	500.00 (100%)
4477	Market Expenses	796.64	796.64		1,426.54		1,426.54	-1,426.54	-629.90 (N/A)
	SUB TOTAL	**796.64**	**796.64**	**167,250.00**	**34,918.42**	**24,497.44**	**59,415.86**	**107,834.14**	**133,128.22 (79%)**

Grants

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
4500	Grants - S137				15,000.00	6,000.00	3,000.00	9,000.00	6,000.00	9,000.00 (60%)
4502	Grants - S144				500.00				500.00	500.00 (100%)
4505	Grants Match Funding				11,000.00				11,000.00	11,000.00 (100%)
	SUB TOTAL				**26,500.00**	**6,000.00**	**3,000.00**	**9,000.00**	**17,500.00**	**20,500.00 (77%)**

Civic

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
4580	Elections				5,000.00				5,000.00	5,000.00 (100%)
4585	Annual Meeting				150.00	252.73		252.73	-102.73	-102.73 (-68%)
4586	Civic Regalia				1,250.00		820.00	820.00	430.00	1,250.00 (100%)
	SUB TOTAL				**6,400.00**	**252.73**	**820.00**	**1,072.73**	**5,327.27**	**6,147.27 (96%)**

Earmarked Reserves

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
4003	To/From Reserves				139,145.67				139,145.67	139,145.67 (100%)
4011	PAYE & NI Reserve									(N/A)
4025	Staffing Contingencies F									(N/A)
4183	Insurance Excess Reser									(N/A)
4231	Event Expenses Reserv									(N/A)
4271	S/Light Replacement Re									(N/A)
4332	Vehicle Reserve									(N/A)
4341	Machinery Reserve									(N/A)
4401	Depot / Welfare Unit Re:									(N/A)
4480	Replacements Reserve									(N/A)
4481	Local Government Reor									(N/A)

Fakenham Town Council

Committed Spend

All Cost Centres and Codes (Between 01/04/2026 and 31/03/2027)

4482	Office Space Provision F									(N/A)
4483	Contingency Builder Re:									(N/A)
4484	CCTV - System & Monit					20,000.00		20,000.00	-20,000.00	-20,000.00 (N/A)
4485	War Memorial Reserve						4,919.00	4,919.00	-4,919.00	(N/A)
4899	Capital Reserve									(N/A)
4900	General Reserve									(N/A)
5600	Allotment Deposits Held		215.00	215.00						215.00 (N/A)
	SUB TOTAL		**215.00**	**215.00**	**139,145.67**	**20,000.00**	**4,919.00**	**24,919.00**	**114,226.67**	**119,360.67 (85%)**

Administration

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
1050	VAT - Reclaim									(N/A)
	SUB TOTAL									**(N/A)**

Year End Adjustments

		Receipts			Payments					Net Position
Code	**Title**	**Budget**	**Actual**	**Variance**	**Budget**	**Actual**	**Committed**	**Total**	**Variance**	Net Position
9000	Year End Creditors					17,247.75		17,247.75	-17,247.75	-17,247.75 (N/A)
9001	Year End Creditors (Box					4,718.20		4,718.20	-4,718.20	-4,718.20 (N/A)
9002	Year End Debtors		1,322.82	1,322.82						1,322.82 (N/A)
9003	Year End Prepayments					-8,270.35		-8,270.35	8,270.35	8,270.35 (N/A)
9004	Overpayment (Receipts									(N/A)
	SUB TOTAL		**1,322.82**	**1,322.82**		**13,695.60**		**13,695.60**	**-13,695.60**	**-12,372.78 (N/A)**

Summary

NET TOTAL	**902,270.67**	**903,753.22**	**1,482.55**	**902,270.67**	**330,815.18**	**103,659.14**	**434,474.32**	**467,796.35**	**572,938.04 (31%)**

Fakenham Town Council

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
367		06/10/2026		FTC General Current		Barclaycard Purchases	Barclay Card - Various		878.80	135.47	1,014.27
334		13/10/2026		FTC General Current		Verge Grass Cutting	Top Garden Services		1,575.00	315.00	1,890.00
335		13/10/2026		FTC General Current		Verge Grass Cutting	Top Garden Services		1,575.00	315.00	1,890.00
336		13/10/2026		FTC General Current		Verge Grass Cutting	Top Garden Services		1,575.00	315.00	1,890.00
365		13/10/2026		FTC General Current		Monitors x 2	ICO SYSTEMS LTD		674.16	134.84	809.00
346		13/10/2026		FTC General Current		Architectural Services	Claxton Hall Architectural		1,475.00	295.00	1,770.00
347		13/10/2026		FTC General Current		CCTV Annual Fee	Borough Council of Kings L		7,008.63	1,401.73	8,410.36
339		13/10/2026		FTC General Current		Grass Cutting & Other Contract	N J Combrink		525.00		525.00
331		13/10/2026		FTC General Current		Solar Lighting	DJB Electrical Services Limi		641.84	128.37	770.21
332		13/10/2026		FTC General Current		Creake Road Cemetery Wall Re	Haller Builders		3,685.00	737.00	4,422.00
342		13/10/2026	F&A 25/26	FTC General Current		Play Equipment Maintenance	PLAYQUIP LEISURE		2,237.84	447.56	2,685.40
341		13/10/2026		FTC General Current		Zip Wire Emergency Repair	RADII SKATE REPAIRS		550.00		550.00
363		13/10/2026		FTC General Current		Tree Services	M J TREE SERVICES LTD		890.00	178.00	1,068.00
349		13/10/2026		FTC General Current		Tree Services	M J TREE SERVICES LTD		1,165.00	233.00	1,398.00
364		13/10/2026	FC 154/26	FTC General Current		Grants S137	EP YOUTH LTD		3,000.00		3,000.00
373		14/10/2026		FTC General Current		NEST Pension Contribution	NEST		2,467.87		2,467.87
374		15/10/2026		FTC General Current		Salaries	All Staff		14,259.20		14,259.20
375		15/10/2026		FTC General Current		Norfolk Pension Fund Contribut	Norfolk Pension Fund		566.02		566.02
351		20/10/2026		FTC General Current		Connect Building - Quarterly Se	North Norfolk District Coun		1,722.50		1,722.50
359		21/10/2026		FTC General Current		Streetlight Electricity	NPower Business Solutions		915.42	183.08	1,098.50
377		22/10/2026		FTC General Current		PAYE & NI	HMRC		1,673.82		1,673.82
376		22/10/2026	F&A 70/26	FTC General Current		Goal Posts	Harrod Sport		2,535.90	507.18	3,043.08
394		30/10/2026	FRGC 54/26	FTC General Current		Fencing	Blackwell Construction		1,850.00	370.00	2,220.00
								Total	**53,447.00**	**5,696.23**	**59,143.23**

Governance & Finance Committee 17th November 2026 RFO Report

1. Budget Observations

Overall Budget Position: Expenditure across most cost centres continues to be broadly in line with expectations. Projects are at various stages, with some still to begin and others approaching completion, for which invoices are anticipated. Allowing for the timing of project delivery and invoicing, no significant unexpected variances have been identified other than those previously mentioned or outlined below.

The Council continues to maintain a sound financial position. The General Reserve remains at its required minimum level, with other reserves offering a modest contingency. Careful management of these funds remains important, alongside ongoing expenditure monitoring and provision for unforeseen costs.

1000 Codes – Income: Overall, income across the 1000 codes is performing well.

- 1120 – Allotment Income: Invoices for the 2026/27 allotment year have now been issued, with the majority expected to be settled by the November due date. While some follow-up will be required for outstanding accounts, current figures indicate that the budgeted income target is likely to be achieved.

4000, 4001, 4010, 4020 – Staffing Costs:
Staffing expenditure across all four codes should be considered collectively to provide an accurate picture of the overall position. Combined expenditure is currently 5% below the level budgeted for this point in the financial year.

4270 – Lighting Repairs & Renewals:
Although the current Income & Expenditure report shows this cost centre to be operating within budget, committed expenditure and works already programmed indicate a projected overspend of approximately **£13,500** by year end. This does not represent a genuine budget pressure. The variance arises primarily from the accelerated replacement of several red and amber-rated streetlights, with works brought forward from later phases of the lighting renewal programme that had originally been planned for subsequent financial years.

As a result, expenditure is being incurred earlier than anticipated rather than exceeding the overall funding requirement for the programme. The apparent overspend therefore reflects a timing difference in project delivery and budget utilisation. Appropriate accounting adjustments will be made to reflect the advance expenditure and ensure the financial treatment aligns with the longer-term capital and maintenance planning assumptions.

2. Reserves Investment - Update

As previously reported, Members agreed that additional signatories should be added to the CCLA account to improve operational resilience and ensure continuity in the administration of the Council's investments.

Following the nomination approved by Full Council, Cllr Kemp has now returned the completed additional signatory documentation. The Council is currently awaiting the return of the corresponding paperwork from Cllr Thorpe.

Once all documentation has been received, the forms will require authorisation by the existing authorised signatories, Cllr Dutton and Cllr Glynn, before being submitted to CCLA for processing. A further update will be provided once the documentation has been authorised and forwarded to CCLA for approval.

Attached - **Protections for Funds in the CCLA Public Sector Deposit Fund**

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3. Market Tolls Accounts – General Management

In order to maximise the return on Market Tolls funds, I recommend maintaining a working balance of approximately £1,000 within the Market Tolls General Current Account and transferring any surplus funds to the Market Tolls Deposit Account, where a higher rate of interest is available.

Based on current balances, this would result in a transfer of approximately £8,200 to the Deposit Account. Whilst the additional interest earned is modest, this approach ensures that surplus funds are managed as efficiently as possible and that all available balances are working to the Council's benefit.

Should funds be required to meet grant payments or any other expenditure from the General Current Account, transfers can be made back from the Deposit Account quickly and without difficulty. Maintaining a £1,000 working balance is therefore considered sufficient for day-to-day operational requirements while allowing the majority of funds to earn interest.

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4. VAT Return - Update

Following approval by the Deputy Chair of the Governance and Finance Committee, the VAT return for the period 1 July 2026 to 30 September 2026 was submitted to HMRC. A refund of £9,707.54 was subsequently received on 27 October 2026.

🏦 **Protections for Funds in the CCLA Public Sector Deposit Fund**

1. Fund structure and regulation

- The Public Sector Deposit Fund (PSDF) is a **short-term, low-risk cash investment fund** managed by **CCLA Investment Management Limited**, which is **authorised and regulated by the Financial Conduct Authority (FCA)**.
- It is structured as a **Qualifying Money Market Fund (MMF)** under UK and EU MMF Regulations.
- Assets of the fund are **held separately** from CCLA's own assets, in **segregated client accounts**, and are owned by the investors collectively, not by CCLA.

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2. Investment safety

- The PSDF invests only in **high-quality, short-term instruments** such as deposits with approved banks, government securities, and certificates of deposit.
- Risk is spread across multiple counterparties and monitored daily to maintain capital stability and liquidity.
- While the fund aims to maintain a **stable £1 unit value**, it is still an **investment**, not a bank account, so the value is *not guaranteed*.

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3. FSCS protection

- **The fund itself is *not* covered by the Financial Services Compensation Scheme (FSCS)** because it is an investment fund, not a deposit.
- However, **CCLA as a firm** is covered by the FSCS, meaning if CCLA itself were to fail in a way that caused direct client loss (e.g. misappropriation of assets), the FSCS could provide limited protection **up to £85,000 per eligible claimant**.
- Losses due to market movements or the default of an institution the fund invests in **would not be covered** by FSCS.

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4. Liquidity and access

- The PSDF allows **same-day access** (subject to daily dealing times).
- It is widely used by local authorities, parish and town councils, and charities because of its high credit quality and transparent reporting.

🔍 **In summary**

Aspect	Protection / Risk
Regulation	FCA-authorised and regulated
Structure	Qualifying Money Market Fund
Asset segregation	Yes – investor funds held separately from CCLA's own
FSCS cover	Not for market loss; up to £85,000 if CCLA itself fails
Capital guarantee	None (aims to maintain £1 value but not guaranteed)
Liquidity	Same-day (daily dealing)
Suitable for	Short-term cash reserves and balances

Plain summary:

The CCLA Public Sector Deposit Fund is a highly secure, FCA-regulated cash investment vehicle for public bodies. It spreads risk across multiple banks and money market instruments and keeps client money separate from CCLA's own funds. However, it is not a bank deposit and does not carry full FSCS protection, the £85,000 FSCS limit applies only if CCLA itself fails, not if one of the fund's counterparties defaults.

Options for Town Centre Management Roles

Purpose

This briefing paper considers options for Town Centre management roles to support the Council's markets, events, community engagement and operational activities. It compares three potential approaches:

1. Part-Time Town Centre Manager
2. Full-Time Town Centre Manager
3. Full-Time Community, Markets and Estates Manager

The paper outlines the duties, benefits, costs and practical considerations associated with each option.

The Town Centre Manager Role

A Town Centre Manager is responsible for promoting the economic vitality, attractiveness and sustainability of the town centre. Typically acting as the link between the council, local businesses, community organisations and public sector partners, the role leads on market and event management, business engagement, town centre promotion, partnership development and external funding opportunities.

Responsibilities commonly include coordinating markets and community events, supporting initiatives to increase footfall and visitor activity, developing relationships with stakeholders, identifying investment opportunities and helping to deliver projects that enhance the town centre's appeal and economic performance. In a town council context, the role would generally focus on market management, community engagement, event delivery and partnership working rather than direct management of town centre assets.

Option 1: Part-Time Town Centre Manager

Purpose

To manage and develop the Thursday Charter Market and coordinate the Council's main civic and community events.

Main Responsibilities

- Charter Market management and trader liaison.
- Market promotion and development.
- Organisation of the Annual Town Assembly.
- Coordination of civic and commemorative events.
- Liaison with businesses and community organisations.
- Event administration and sponsorship opportunities.

Benefits

- Lowest cost option.
- Provides dedicated support for the market and civic events.
- Creates additional capacity within the organisation.

Limitations

- Limited scope for wider town centre initiatives.
- Reduced capacity for funding applications and partnership development.
- Limited contribution to wider Council operations.

Options for Town Centre Management Roles

Indicative Annual Cost

Item	Estimated Cost
Salary and costs	£22,000 - £32,000
Operational budget	£2,000 - £5,000
Total	£24,000 - £37,000

Option 2: Full-Time Town Centre Manager

Primary Purpose

To provide leadership on markets, events, town centre promotion, business engagement and community development.

Additional Responsibilities

- Business engagement and networking.
- Visitor economy initiatives.
- Partnership working.
- Grant funding applications.
- Development of specialist markets.
- Town centre promotional campaigns.
- Support for local economic development.

Benefits

- Greater capacity to develop markets and events.
- Increased engagement with businesses.
- Improved opportunities to secure external funding.
- Stronger focus on town centre promotion.

Limitations

- Significantly higher cost.
- Limited direct influence over the town centre due to Council ownership arrangements.
- Risk that there is insufficient year-round workload to justify a dedicated full-time role.
- Greater requirement for evening and weekend working

Indicative Annual Cost

Item	Estimated Cost
Salary and costs	£40,000 - £55,000
Event and promotion budgets	£4,000 - £10,000
Total	£44,000 - £65,000

Option 3: Community, Markets and Estates Manager

Primary Purpose

To combine operational management of the Council's estate and grounds team with responsibility for markets, community engagement and civic events.

Main Responsibilities

Operational and Estates Management (Approx. 40%)

- Management of grounds staff.

Options for Town Centre Management Roles

- Work programming and resource planning.
- Contractor management.
- Asset inspections and maintenance.
- Health and safety compliance.
- Budget management and project delivery.

Markets, Community and Events (Approx. 60%)

- Thursday Charter Market management.
- Annual Town Assembly.
- Civic and community events.
- Business engagement.
- Sponsorship and grant applications.
- Community partnerships and volunteer coordination**.**

Benefits

- Strongest business case for a full-time post.
- Provides additional management capacity.
- Creates a clear management structure between operational staff and the Town Clerk.
- Delivers benefits across both operational and community functions.
- Makes effective use of a full-time employee throughout the year**.**

Limitations

- Requires a broader range of skills.
- Potential conflicts between operational and event priorities.
- Larger events would still require additional support.
- Recruitment may be more challenging.

Indicative Annual Cost

Item	Estimated Cost
Salary and costs	£43,500 - £51,600
Additional operational budgets	£4,000 - £10,000
Total	£48,000 - £62,000

Practical Considerations

All three options face the same practical challenges:

Accommodation and Workplace Considerations

All options face the same accommodation challenge. The Council currently has no dedicated office space available for an additional employee.

Weekend and Event Working Considerations

Councillors should note that:

- No existing office-based staff routinely work weekends.
- Markets and events frequently require weekend and evening attendance.
- Any role involving event delivery is likely to require flexible working arrangements and Time Off in Lieu (TOIL) or contract changes.

Options for Town Centre Management Roles

Markets, community events and civic activities often take place outside normal office hours. Any of the proposed roles would therefore require flexible working arrangements, TOIL provisions and, for larger events, support from volunteers, casual staff or contractors. A single officer should not become solely responsible for weekend activities due to resilience concerns during periods of annual leave or sickness. If the Council wishes to expand its events programme significantly, consideration will also need to be given to:

- Casual event staff.
- Volunteers.
- External contractors.
- Event stewards and traffic management support.

Comparison Summary

Consideration	Part-Time Town Centre Manager	Full-Time Town Centre Manager	Community, Markets & Estates Manager
Charter Market Management	✓	✓	✓
Annual Town Assembly	✓	✓	✓
Civic Events	✓	✓	✓
Business Engagement	Limited	Strong	Moderate
Grounds Team Management	✗	✗	✓
Estate Management	✗	✗	✓
Grant Funding Capacity	Limited	Strong	Strong
Value for Full-Time Salary	Moderate	Potentially difficult to justify	Strong
Additional Management Capacity	Limited	Limited	Significant
Indicative Cost	£24k-£37k	£44k-£65k	£48k-£62k

Assessment

The Part-Time Town Centre Manager offers a lower-cost solution focused on the Charter Market and civic events. The Full-Time Town Centre Manager provides greater capacity but may be difficult to justify given the Council's relatively limited direct responsibilities within the town centre. The Community, Markets and Estates Manager provides the strongest overall business case by combining management of existing operational services with markets, events and community development responsibilities, delivering broader organisational benefits for a similar overall cost.

Budget Setting 2027/28

Recurring Budget and Project Decisions

Accompanying Budget Spreadsheet – Draft 2

The accompanying budget spreadsheet (Draft 2), included in the meeting pack and available in A3 hard copy at the meeting, sets out the current draft budget position, incorporating the project allocations proposed for 2027/28. The alternative funding options discussed in this report are provided for Members' consideration and would result in changes to the figures shown in the spreadsheet. I will have my laptop available at the meeting so that the figures can be updated as Members consider the various options and their implications.

The confirmed 2027/28 tax base has been incorporated into the calculations. The Band D column therefore shows the estimated percentage increase that would be reflected in Council Tax bills, based on the current draft budget.

For clarity, figures shown in red represent forecast income or expenditure for the remainder of the current financial year, based on the information available at the time of preparation. Figures shown in black represent either income or expenditure where the position for the year is complete, or where no further information or revised forecast is currently available.

1. Baseline Budget

A detailed review of the 2027/28 budget has identified savings across a number of areas, offsetting increases in other costs. The resulting baseline budget, covering recurring expenditure and existing commitments, represents a **0.97% reduction in the precept**.

This baseline includes most ongoing projects but excludes decisions on the next phases of certain existing projects and proposed new projects set out below. Members are asked to consider the scope and associated funding of these items before the budget is finalised.

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2. Ongoing Projects – Phase 2

2.1 Queen's Road Chapel – Further Repairs

The 2023 survey and five-year maintenance plan identified a programme of repairs to the Chapel. The priority works have been completed, with further repairs remaining outstanding.

The remaining works are proposed to be phased across two financial years:

Proposed phase	Budget year	Allocation
External repairs	2027/28	£20,000
Internal repairs	2028/29	£20,000

Note: G&F recommended that the 2027/28 budget should ultimately include only the supplier's quoted cost for the necessary external repairs. Pending receipt of this quotation, the original £20,000 allocation will remain in the budget and will only be amended if the quotation is received before the budget is ratified by Full Council in December.

Queen's Road Chapel — estimated precept impact of the 2027/28 allocation: 3.1%.

2.2 Wayfinding Project – Further Implementation

Background (as included in the 2026/27 budget information):

NNDC has initiated a Wayfinding Programme for a small number of market towns, including Fakenham, aimed at improving navigation, accessibility and visitor experience through coordinated signage, mapping and interpretive information. As part of this wider initiative, the Council has an opportunity to bring together existing and anticipated local projects, including the town sign, town maps, the Heritage Trail and ETIPs, into a single, coherent scheme supported by expert design and branding guidance.

During 2026/27, two fingerposts and three car park totems have been, or are due to be, delivered as Phase 1 of the Wayfinding Project.

The proposed £10,000 allocation for 2027/28 would fund further implementation, including:

- Refurbishment of the Town Sign.
- Updating and enhancement of the Heritage Trail.
- Installation of additional fingerposts.

Wayfinding Project — estimated precept impact: 1.54%.

Alternative allocation scenario

Prioritise the Heritage Trail as the next phase of implementation, with a reduced allocation of £5,000.

Proposed allocation	Estimated precept impact
£5,000	0.77%

3. New Projects – Phase 1

3.1 Edward VII Lamp – Refurbishment

The Grade II listed Edward VII lamp requires structural repairs and re-siting. No quotations have yet been obtained, and the proposed £15,000 allocation is therefore an initial estimate pending confirmation of the scope and cost of the works. Any refurbishment will need to comply with the relevant conservation requirements.

Edward VII Lamp — estimated precept impact: 2.32%.

3.2 Aldiss Park FRGC Project – Phase 1: Planning

An initial allocation of £5,000 is proposed to fund preparatory and planning work associated with the wetlands project. This may include preliminary assessments and other work required to develop the scheme and support applications for external funding.

The intention is for the project's capital costs to be funded through external grants.

Aldiss Park FRGC — Phase 1: Planning — estimated precept impact: 0.8%.

Alternative allocation scenario

A reduced allocation of £2,500 towards the initial preparatory and planning work.

Proposed allocation	Estimated precept impact
£2,500	0.38%

3.3 Railway Cutting Project – Phase 1: Planning

An initial allocation of £5,000 is proposed to assess the site and establish the scope and priorities for essential tree safety works. This phase would provide the assessment and planning required to inform subsequent decisions on the works needed.

Note: Essential tree safety works will be required to comply with relevant health and safety obligations, irrespective of whether the wider project proceeds. If Phase 1 is not progressed, the Council will still need to undertake the necessary works to make the area safe, which may include securing and closing off the site. Expenditure will therefore be required in 2027/28 regardless of the decision on the wider project.

Railway Cutting — Phase 1: Planning — estimated precept impact: 0.8%.

3.4 Millennium Park FRGC Project – Phase 1: Project Development and Funding

An allocation of £100,000 is proposed to progress the Millennium Park project and support applications for external funding.

The intention is to develop the scheme as one overall project comprising several components, rather than as a series of separate, smaller projects. This approach would provide a framework for seeking external funding for the wider scheme.

The level of funding allocated at this stage will determine the scope of the project that can be developed. A smaller allocation would still have an impact on the precept but would limit the scale and specification of the scheme that could realistically be progressed. It would therefore affect the scope of the project, rather than simply defer its delivery.

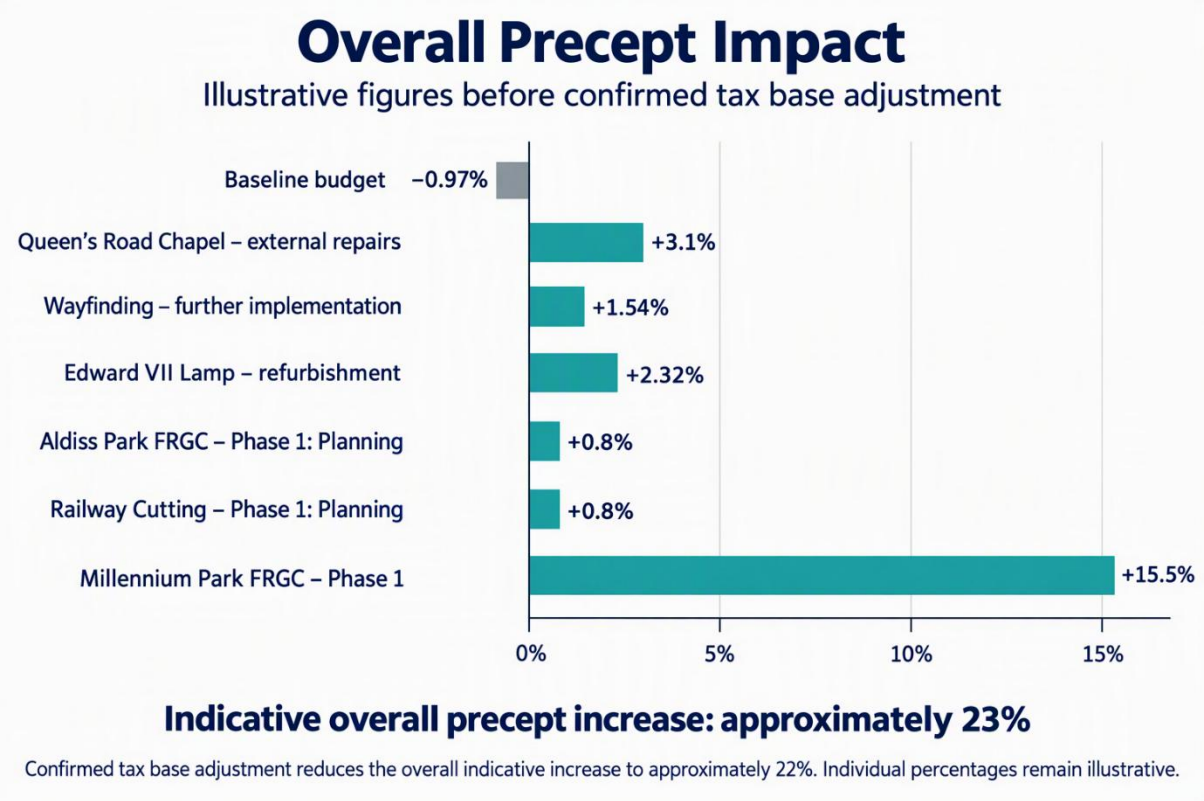
Millennium Park FRGC — Phase 1 — estimated precept impact: 15.5%.

Alternative allocation scenarios

Proposed allocation	Estimated precept impact
£75,000	11.5%
£50,000	7.7%

4. Overall Precept Impact

The chart below summarises the estimated impact of the baseline budget and the proposed project allocations, alongside the indicative overall increase.



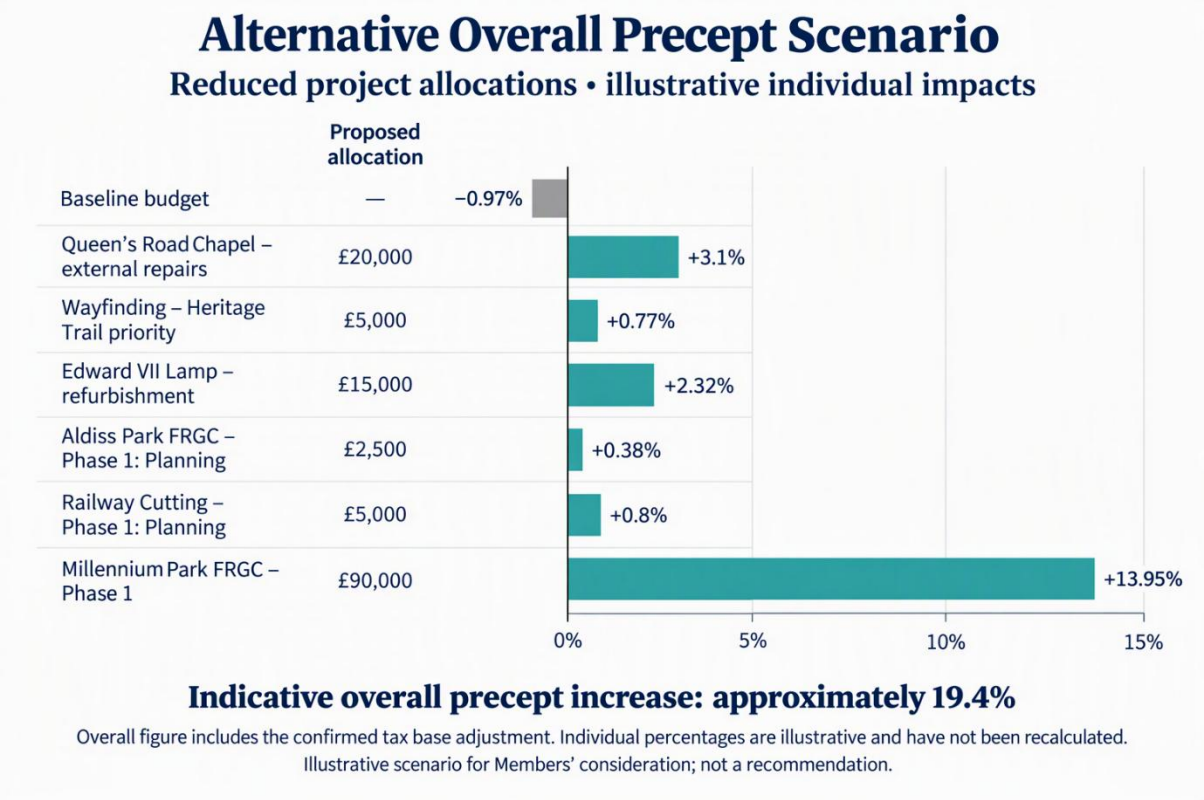
Tax base adjustment: The 2027/28 tax base has now been confirmed and incorporated into the budget spreadsheet. This reduces the individual precept impact percentages marginally, with the cumulative adjustment reducing the overall indicative precept increase by approximately one percentage point, from 23% to 22%. The individual percentages in this

paper have been retained for illustrative purposes, with the revised cumulative position reflected in the accompanying budget spreadsheet.

Members are asked to consider the proposed allocations, including the alternative funding levels for the individual projects, and determine which projects and phases should be incorporated into the 2027/28 budget.

4.1 Alternative Overall Precept Scenario – Reduced Project Allocations

The following scenario illustrates the potential overall precept impact of retaining a substantial allocation for the Millennium Park project while adopting the lower proposed funding levels for Wayfinding and Aldiss Park.



Note: This is an illustrative alternative funding scenario for Members' consideration and does not constitute a recommendation. The overall figure of approximately 19.4% takes account of the adjustment arising from the confirmed tax base. The individual project percentages shown are retained for illustrative purposes and have not been individually recalculated in this chart.

All figures remain indicative and are subject to any further budgetary changes, additional information or amendments arising during the budget-setting process. The final precept impact will be confirmed once the budget has been agreed and all relevant figures have been updated.

Budget 2027-2028

INCOME

Rounding - Report variance +/- 1
NB Income negative = Budget surplus

Code	Title	2026-27	Apr - Sept	Forecast						2026-27	*		2027-2028	
Income		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budget	Comments
1076	Precept	861,862.67	861,862.67	0.00	0.00	0.00	0.00	0.00	0.00	861,862.67		0.00	0.00	
1090	Interest Received	4,000.00	4,747.79	649.78	600.00	1,100.00	600.00	600.00	1,100.00	9,397.57		-5,397.57	6,000.00	
1100	Cemeteries Income	12,600.00	8,750.00	1,405.00	500.00	500.00	500.00	500.00	500.00	12,655.00		-55.00	12,600.00	
1120	Allotment Income	5,500.00	483.64	2,891.56	2,000.00	100.00	50.00	0.00	0.00	5,525.20		-25.20	5,500.00	
1140	Insurance Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
1150	Wayleave	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
1160	Misc. Receipts	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00		-100.00	0.00	
1164	Trail Brochure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	
1180	NCC Highways Mgmt Receipts	18,308.00	19,076.51	0.00	0.00	0.00	0.00	0.00	0.00	19,076.51		-768.51	19,076.51	
1190	Grants Received	0.00	0.00	382.97	0.00	0.00	0.00	0.00	0.00	382.97		-382.97	0.00	
1200	Market Management Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	MKT Charter - exclude from precept calculations
	SUB TOTAL	**902,270.67**	**895,020.61**	**5,329.31**	**3,100.00**	**1,700.00**	**1,150.00**	**1,100.00**	**1,600.00**	**908,999.92**		**-6,729.25**	**43,176.51**	**Excluding Precept**
	TOTAL	**902,270.67**	**895,020.61**	**5,329.31**	**3,100.00**	**1,700.00**	**1,150.00**	**1,100.00**	**1,600.00**	**908,999.92**		**-6,729.25**	**43,176.51**	**Including Precept**

EXPENDITURE

NB Expenditure negative = Budget overspend

Code	Title	2026-27	Apr - Sept	Forecast						2026-27	*		2027-2028	
Direct Costs		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budget	Comments
4000	Salaries & Wages	208,200.00	78,231.06	14,259.20	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00	164,990.26		43,209.74	237,000.00	Annual progression / 2027 National Pay Increase / Travel
4001	Additional Staff Wages	5,250.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00		5,050.00	5,513.00	5% Increase
4010	PAYE & NI	26,000.00	27,141.42	1,673.82	4,950.00	4,950.00	4,950.00	4,950.00	4,950.00	53,565.24		-27,565.24	35,500.00	Calculated ERs
4020	Pension	26,500.00	17,521.94	3,033.89	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00	36,055.83		-9,555.83	28,500.00	Calculated ERs
4050	Rent/Service Charges	12,000.00	3,445.00	1,722.50	0.00	0.00	1,722.50	0.00	4,722.50	11,612.50		387.50	15,000.00	5% Increase and YE rec. + Connect maintenance / Rent?
4060	Rates	1,700.00	1,185.62	0.00	0.00	0.00	0.00	0.00	0.00	1,185.62		514.38	1,785.00	5% Increase
4070	Charter Market Rates	2,000.00	809.20	133.00	133.00	133.00	133.00	133.00	133.00	1,607.20		392.80	2,100.00	5% Increase
	SUB TOTAL	**281,650.00**	**128,334.24**	**20,822.41**	**22,683.00**	**22,883.00**	**24,405.50**	**22,683.00**	**27,405.50**	**269,216.65**		**12,433.35**	**325,398.00**	

Admin Services		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budget	Comments
4115	IT Equipment & Software	10,500.00	5,866.22	1,044.16	370.00	1,307.00	370.00	370.00	370.00	9,697.38		802.62	9,000.00	Scribe & Civicly Mthly / Server?
4120	IT Support/Maintenance	5,500.00	3,542.36	0.00	0.00	470.00	0.00	0.00	470.00	4,482.36		1,017.64	5,775.00	5% Increase ICO MS365&Support
4122	Website Provision	1,000.00	45.00	0.00	0.00	0.00	0.00	0.00	240.00	285.00		715.00	750.00	New FTC website
4125	Office Equipment	1,500.00	921.64	0.00	500.00	0.00	0.00	0.00	0.00	1,421.64		78.36	1,000.00	Office organisation
4130	Office Repairs & Maintenance	500.00	336.48	0.00	0.00	100.00	0.00	0.00	0.00	436.48		63.52	525.00	5% Increase
4135	Stationery & Postage	1,000.00	257.84	74.42	50.00	100.00	0.00	0.00	0.00	482.26		517.74	800.00	Decrease - fewer stamps
4140	Photocopying	1,050.00	504.79	99.12	0.00	450.00	0.00	0.00	0.00	1,053.91		-3.91	1,103.00	5% Increase
4145	Publications, Books & Binding	100.00	43.59	0.00	0.00	0.00	100.00	0.00	0.00	143.59		-43.59	105.00	5% Increase
4150	Promotions & Publicity	500.00	87.44	0.00	0.00	0.00	0.00	0.00	0.00	87.44		412.56	250.00	Decrease
4155	Misc. Admin Expenses	500.00	30.34	2.08	0.00	0.00	0.00	0.00	0.00	32.42		467.58	250.00	Decrease
4157	Communications- Services	1,500.00	1,061.60	189.73	189.73	189.73	189.73	189.73	189.73	2,199.98		-699.98	2,000.00	Line rental / Broadband / Contracts
4158	Communications - Equipment	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,500.00	1,575.00	Handsets / Office phone system etc.*CF EMR
	SUB TOTAL	**25,150.00**	**12,697.30**	**1,409.51**	**1,109.73**	**2,616.73**	**659.73**	**559.73**	**1,269.73**	**20,322.46**		**4,827.54**	**23,133.00**	

Overheads		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budget	Comments
4180	Insurance incl. Vehicle Cover	9,000.00	5,221.49	0.00	0.00	3,770.00	0.00	0.00	0.00	8,991.49		8.51	9,450.00	5% Increase
4185	Legal Costs	7,500.00	1,641.00	0.00	0.00	550.00	0.00	0.00	550.00	2,741.00		4,759.00	7,875.00	5% Increase
4190	Professional Fees	7,500.00	21.00	1,475.00	300.00	0.00	0.00	0.00	0.00	1,796.00		5,704.00	7,875.00	5% Increase / Planning etc.
4193	Payroll Provider	3,000.00	29.03	0.00	0.00	0.00	0.00	0.00	2,000.00	2,029.03		970.97	2,500.00	
4195	Audit	2,000.00	0.00	0.00	600.00	0.00	0.00	0.00	2,200.00	2,800.00		-800.00	3,000.00	PKF & IA (including MKT)
4200	Bank Charges	300.00	104.66	8.50	8.50	8.50	8.50	8.50	8.50	155.66		144.34	315.00	5% Increase
4202	Card Payment Service	500.00	124.00	24.80	30.00	30.00	24.80	24.80	24.80	283.20		216.80	525.00	5% Increase
4205	Training - Members	500.00	182.60	0.00	0.00	0.00	0.00	0.00	0.00	182.60		317.40	750.00	Election Year
4206	Training - Staff	2,500.00	863.50	125.00	200.00	200.00	200.00	500.00	200.00	2,288.50		211.50	2,625.00	5% Increase
4210	Travel - Members	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		100.00	50.00	Decrease
4211	Travel - Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	Claimed via Salaries
4215	Subscriptions & Memberships	2,800.00	1,733.21	0.00	200.00	150.00	20.00	0.00	600.00	2,703.21		96.79	2,940.00	5% Increase
4222	Meeting Expenses	2,550.00	132.50	0.00	67.00	33.50	33.50	33.50	33.50	333.50		2,216.50	500.00	*CF EMR - Hybrid element
4230	Event Expenses	1,000.00	0.00	412.28	300.00	0.00	0.00	0.00	0.00	712.28		287.72	500.00	Mkt Mgt Fees offset overspend
4232	Freight Inwards	500.00	125.64	268.40	57.62	10.00	10.00	10.00	10.00	491.66		8.34	300.00	Decrease
4233	Local Government Reorg	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		500.00	0.00	
4234	Occupational Health	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		250.00	250.00	
	SUB TOTAL	**40,500.00**	**10,178.63**	**2,313.98**	**1,763.12**	**4,752.00**	**296.80**	**576.80**	**5,626.80**	**25,508.13**		**14,991.87**	**39,455.00**	

Contracts		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budge	Comments
4160	Confidential Waste Disposal	600.00	225.25	62.50	0.00	80.00	0.00	80.00	0.00	447.75		152.25	630.00	5% Increase
4250	Veolia - Waste Collection	1,890.00	706.97	121.52	150.00	150.00	150.00	150.00	150.00	1,578.49		311.51	1,985.00	5% Increase
4255	Dog Bin - NNDC	5,000.00	4,695.00	0.00	0.00	0.00	0.00	0.00	0.00	4,695.00		305.00	5,250.00	5% Increase
4262	Grass - Verges	12,600.00	4,725.00	4,725.00	1,575.00	1,575.00	0.00	0.00	0.00	12,600.00		0.00	14,400.00	Actual 2027/28
4265	Electricity - Street Lights	15,000.00	3,711.86	915.42	1,300.00	1,400.00	1,500.00	1,600.00	1,600.00	12,027.28		2,972.72	15,000.00	
4270	Lighting Repairs & Renewals	93,000.00	18,165.00	75.00	68,000.00	20,000.00	90.00	90.00	90.00	106,510.00		-13,510.00	108,650.00	Contract, minor repairs / £80K Replacement Project / £15K Edward Lam
TBC	Christmas Lights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	35,000.00	Total cost 20K - 5K funded from MKT Tolls / 10K sponsorship / £30K Infrastructure
4275	CCTV - System & Monitoring	15,000.00	4,154.28	7,008.63	100.00	0.00	0.00	0.00	0.00	11,262.91		3,737.09	9,000.00	Annual contract
4280	CCTV - Electricity	1,500.00	328.52	62.63	100.00	100.00	100.00	100.00	100.00	891.15		608.85	1,500.00	
4281	Grass - Creake Rd Cemetery EX	1,080.00	540.00	135.00	135.00	67.50	67.50	67.50	67.50	1,080.00		0.00	0.00	Archive - included in 4282
4282	Grass - Creake Rd Cemetery	6,300.00	3,071.25	540.00	540.00	300.00	300.00	300.00	540.00	5,591.25		708.75	8,200.00	Actual 2027/28
4283	Grass - St Peter's Parish Church	1,580.00	540.00	157.50	157.50	157.50	157.50	157.50	157.50	1,485.00		95.00	1,750.00	Actual 2027/28
4284	Grass - Gogg's Mill	820.00	614.28	0.00	205.72	0.00	0.00	0.00	0.00	820.00		0.00	845.00	Actual 2027/28
4285	Grass - Aldiss Park Field	1,640.00	1,228.50	0.00	409.50	0.00	0.00	0.00	0.00	1,638.00		2.00	1,688.00	Actual 2027/28
4286	Grass - Trap Lane Playing Field	1,750.00	1,310.40	0.00	216.56	216.56	0.00	0.00	0.00	1,743.52		6.48	1,800.00	Actual 2027/28
4287	Grass - Hayes Lane Playing Field	1,100.00	819.00	0.00	273.00	0.00	0.00	0.00	0.00	1,092.00		8.00	1,125.00	Actual 2027/28
4288	Grass - Whitelands Play Area	625.00	466.80	0.00	155.60	0.00	0.00	0.00	0.00	622.40		2.60	642.00	Actual 2027/28
4289	Grass - Millennium Park	2,730.00	2,047.50	0.00	682.50	0.00	0.00	0.00	0.00	2,730.00		0.00	2,812.00	Actual 2027/28
4290	Hedges - Trap Lane N&W Bdary	870.00	649.69	0.00	216.56	0.00	0.00	0.00	0.00	866.25		3.75	893.00	Actual 2027/28
4291	Hedges Hayes Lane N&W Bdar	390.00	292.50	0.00	97.50	0.00	0.00	0.00	0.00	390.00		0.00	402.00	Actual 2027/28
4292	Minor Project Contracts	5,000.00	2,907.50	30.00	0.00	0.00	0.00	0.00	0.00	2,937.50		2,062.50	4,000.00	
4293	Parking Enforcement	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		2,000.00	0.00	
	SUB TOTAL	**170,475.00**	**51,199.30**	**13,833.20**	**74,314.44**	**24,046.56**	**2,365.00**	**2,545.00**	**2,705.00**	**171,008.50**		**-533.50**	**215,572.00**	

Estate Running Costs		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budge	Comments
4315	Workwear	1,000.00	126.56	100.86	50.00	300.00	30.00	80.00	80.00	767.42		232.58	1,050.00	5% Increase
4330	Fuel	2,100.00	941.75	189.06	190.00	190.00	190.00	190.00	190.00	2,080.81		19.19	2,205.00	5% Increase
4331	Vehicle Costs	2,100.00	2,016.07	0.00	0.00	0.00	500.00	400.00	0.00	2,916.07		-816.07	3,000.00	Servicing / Tax etc. Vehicle & Tractor
4335	Repairs-Machinery & Equipmen	2,500.00	509.72	0.00	0.00	500.00	0.00	0.00	0.00	1,009.72		1,490.28	2,625.00	5% Increase
4340	New Machinery & Equipment	30,000.00	273.68	0.00	1,600.00	750.00	0.00	0.00	0.00	2,623.68		27,376.32	12,000.00	Trailer / Ride-on / *CF EMR
4345	Estate Manag. & Prof. Fees	5,500.00	2,903.20	245.00	456.00	0.00	0.00	0.00	0.00	3,604.20		1,895.80	5,775.00	Playground Inspections etc.
4346	Estate Consumables	1,500.00	558.62	0.00	0.00	0.00	0.00	0.00	0.00	558.62		941.38	1,200.00	Decrease
4350	Misc. Estate Expenditure	500.00	95.24	0.00	0.00	0.00	0.00	0.00	0.00	95.24		404.76	250.00	Decrease
	SUB TOTAL	**45,200.00**	**7,424.84**	**534.92**	**2,296.00**	**1,740.00**	**720.00**	**670.00**	**270.00**	**13,655.76**		**31,544.24**	**28,105.00**	

Estate Sites		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budget	Comments
4400	Trap Lane Depot / Field	42,500.00	1,367.62	0.00	0.00	0.00	0.00	0.00	0.00	1,367.62		41,132.38	88,000.00	Rates / Maintenance / *CF EMR / £75K Project
4406	Creake Rd Cemetery	25,000.00	1,289.85	4508.84	851.17	182.00	182.00	182.00	182.00	7,377.86		17,622.14	15,000.00	Incl.Peckover/Rates//Maint./ Minor Improvements / *CF EMR
4410	Playing Fields	20,000.00	1,837.63	2010.73	7,569.80	0.00	0.00	0.00	0.00	11,418.16		8,581.84	35,000.00	Maintenance / *CF EMR / £25K Hayes Lane Project
4412	Millennium Park FRGC	25,000.00	1,546.96	5219.19	665.83	0.00	0.00	0.00	0.00	7,431.98		17,568.02	5,000.00	Maintenance / *CF EMR
4415	Allotments	12,500.00	3,860.75	561.52	2,240.00	5,000.00	300.00	300.00	0.00	12,262.27		237.73	10,000.00	Maintenance / *CF EMR
4420	Queens Road Cemetery	5,000.00	1,833.24	0.00	270.00	0.00	40.00	0.00	40.00	2,183.24		2,816.76	25,250.00	Rates / Maintenance / Path / £20K Project /*CF EMR
4430	St Peter's Gardens	4,000.00	0.00	0.00	3,600.00	0.00	0.00	0.00	0.00	3,600.00		400.00	5,000.00	Tomb Safety Measures Phase 2
4435	Goggs's Mill Picnic Area	1,000.00	0.00	13.22	0.00	0.00	0.00	0.00	0.00	13.22		986.78	1,050.00	*CF EMR
4440	Railway Cutting	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		500.00	5,525.00	5% Increase Maintenance/ £5K Phase1 Project
4445	War Memorial	5,000.00	1,555.50	0.00	0.00	0.00	0.00	1,581.00	0.00	3,136.50		1,863.50	2,000.00	Railings
4446	Wayfinding Project	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		6,500.00	10,000.00	Town signage / Heritage Trail / Town Sign Refurb £2K *CF EMR
4450	Bus Shelters	1,000.00	208.34	104.17	0.00	104.17	0.00	104.17	0.00	520.85		479.15	1,050.00	5% Increase Maintenance / *CF EMR
4461	Cinema Triangle	250.00	116.25	0.00	116.25	0.00	0.00	0.00	0.00	232.50		17.50	250.00	Weeding/Litter etc.
4462	Tree Management	7,500.00	780.00	2055.00	0.00	5,000.00	0.00	0.00	0.00	7,835.00		-335.00	17,875.00	5% Increase Maintenance / £10K Survey & works
4463	Tunn Street	2,500.00	1,060.57	0.00	0.00	0.00	0.00	0.00	0.00	1,060.57		1,439.43	250.00	Maintenance / Project delivered 2026/27
4464	Refurbishment Programme	1,000.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00		500.00	1,050.00	5% Increase / *CF EMR
4465	Public Spaces	1,324.93	683.94	97.03	0.00	0.00	0.00	0.00	0.00	780.97		543.96	6,250.00	Was £5K / Grit / Dog Bins Replacement Schedule
4466	Aldiss Park FRGC	6,175.07	725.07	0.00	0.00	0.00	0.00	0.00	0.00	725.07		5,450.00	7,625.00	Maintenance / Was £2k/ £5K Phase1 Project
4470	Heritage Trail Project	0.00	429.13	0.00	0.00	0.00	0.00	0.00	0.00	429.13		-429.13	0.00	Redundant - moved to Wayfinding Project
4476	Library Triangle	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		500.00	250.00	Hedging & Weed Control
4477	Market Expenses	0.00	805.39	0.00	0.00	0.00	0.00	0.00	0.00	805.39		-805.39	0.00	No budget required - receipts & payments net off
	SUB TOTAL	**167,250.00**	**18,100.24**	**14,569.70**	**15,313.05**	**10,786.17**	**522.00**	**2,167.17**	**222.00**	**61,680.33**		**105,569.67**	**236,425.00**	

Grants		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budge	Comments
4500	Grants - S137	15,000.00	3,000.00	3000.00	0.00	0.00	3,500.00	0.00	0.00	9,500.00		5,500.00	12,000.00	Including Youth Services Support
4502	Grants - S144	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		500.00	0.00	Archive code GPOC
4505	Grants Match Funding / Other	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		11,000.00	11,550.00	Stress Testing £3K / Sml Trf Fund FTC Provision / *CF EMR
	SUB TOTAL	**26,500.00**	**3,000.00**	**3,000.00**	**0.00**	**0.00**	**3,500.00**	**0.00**	**0.00**	**9,500.00**		**17,000.00**	**23,550.00**	

Civic		Budget	Actual	Oct	Nov	Dec	Jan	Feb	Mar	TOTAL		Variance	Proposed Budge	Comments
4580	Elections	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		5,000.00	5,000.00	*CF EMR
4585	Annual Meeting	150.00	252.73	0.00	0.00	0.00	0.00	0.00	0.00	252.73		-102.73	158.00	5% Increase / Off set by sponsors
4586	Civic Regalia	1,250.00	0.00	0.00	820.00	0.00	0.00	0.00	0.00	820.00		430.00	0.00	Project Delivered 2026-27
	SUB TOTAL	**6,400.00**	**252.73**	**0.00**	**820.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,072.73**		**5,327.27**	**5,158.00**	
	TOTAL	**763,125.00**	**231,187.28**	**56,483.72**	**########**	**66,824.46**	**32,469.03**	**29,201.70**	**37,499.03**	**571,964.56**		**191,160.44**	**896,796.00**	

RESERVES

		Current	Proposed		Variance	Proposed Budge	Comments
4025	Staffing Contingencies	10,000.00	11,000.00		1,000.00	1,000.00	
4183	Insurance Excess Reserve	2,500.00	2,500.00		0.00	0.00	
4231	Event Expenses Reserve	1,500.00	1,750.00	Civic Commemorative Events	250.00	250.00	
4271	S/Light Replacement Reserv	6,000.00	8,500.00		2,500.00	2,500.00	
4332	Vehicles Reserve	5,000.00	11,000.00		6,000.00	6,000.00	
4341	Machinery Reserve **C**	15,621.00	20,826.00	&* Roll forward cost code balance EOFY 2026/27 (Tractor & Accessories) 4340	5,205.00	5,205.00	
4401	Depot / Welfare Unit	63,685.00	63,685.00	&* Roll forward cost code balance EOFY 2026/27 4400	0.00	0.00	
4480	Replacement/Refurb Reserv	2,000.00	7,000.00	&* Roll forward cost code balance EOFY 2026/27 4464	5,000.00	5,000.00	
4481	Asset Devolution	20,000.00	20,000.00		0.00	0.00	
4482	Office Space Provision	10,000.00	46,000.00	6 Mths Accomodation Rental / 1Yr Repayment £300K PWLB	36,000.00	36,000.00	
4899	Contingency Builder Reserve	20,000.00	20,000.00	To add to General Reserve	0.00	0.00	
4484	CCTV - System & Monitoring	0.00	0.00		0.00	0.00	Project Delivered 2026-27
4485	War Memorial	0.00	0.00		0.00	0.00	Project Delivered 2026-27
TBC	Communications - Equipmen	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4158	0.00	0.00	
TBC	Meeting Expenses - Hybrid	0.00	1,000.00	&* Roll forward cost code balance EOFY 2026/27 4222	1,000.00	1,000.00	
TBC	Playing Fields	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4410	0.00	0.00	
TBC	Millennium Park FRGC	0.00	100,000.00	&* Roll forward cost code balance EOFY 2026/27 4412 Phase 1 Project	100,000.00	100,000.00	
TBC	Allotments	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4415	0.00	0.00	
TBC	Goggs's Mill	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4435	0.00	0.00	
TBC	Wayfinding Project	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4446	0.00	0.00	
TBC	Bus Shelters	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4450	0.00	0.00	
TBC	Grants Match Funding / Othe	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4505	0.00	0.00	
TBC	Elections	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4580	0.00	0.00	
TBC	Cemeteries	0.00	0.00	&* Roll forward cost code balance EOFY 2026/27 4406 & 4420	0.00	0.00	
4899	*Capital Reserve*	*90,005.00*	*90,005.00*	*Restricted Fund*	*0.00*	*0.00*	
	SUB TOTAL	**246,311.00**	**403,266.00**		**156,955.00**	**156,955.00**	
	TOTAL	**246,311.00**	**403,266.00**		**156,955.00**	**156,955.00**	**Total Reserves Budget Adjustment +/-**
4900	*General / Contingencies*	*215,466.67*	*265,035.94*		49,569.27	49,569.27	
	Total Reserves	*461,777.67*	*668,301.94*		206,524.27	206,524.27	**Total Reserves Adjustment incl. Contingencies**

Precept Calculation	
Budgeted Expenditure	896,796.00
Reserves Adjustment	156,955.00
Budgeted Income	43,176.51
Expenditure / EMRs Total	1,010,574.49
General Reserve Adjustment	795,107.82
Precept Required (incl 25%	**1,060,143.76**
Current General Reserve	215,466.67
Additional General Reserve	49,569.27
New General Reserve Total	265,035.94

Calculation purposes only

Check:
Expenditure *1,010,574.49*
Additional General Reserve *49,569.27*
Precept ***1,060,143.76***

Year	Tax Base	Precept	Band D
2026/27	2,702.60	861,862.67	318.90
2027/28	2,719.58	1,060,143.76	389.82
	Increase	198,281.09	70.92
	% Increase	23.01%	22.24%

BAND	CALCULA	AMOUNT
A	6/9	£259.88
B	7/9	£303.19
C	8/9	£346.51
D	9/9	£389.82
E	11/9	£476.45
F	13/9	£563.07
G	15/9	£649.70

H	18/9	£779.64

To be noted G&F

barclaycard | payments

18 August 2026

Company Account Number: **********9031

Customer
FAKENHAM TOWN COUNCIL
Fakenham Connect
Oak Street
Fakenham
NR21 9DY

709CB90KH00167
001658\709CB90KH

We're here to help you every step of the way

Whatever your circumstances, our dedicated UK customer service team are ready to assist you with expert advice and support for your business:

- Call us on **0800 008 008**
- Visit **barclaycard.co.uk/business/contact-us**

Good news – we're lowering the interest rate on your Barclaycard business card from 11 November 2026

Dear Customer

From time to time, we review your account and the interest rates you pay. And following our recent review, we're pleased to tell you that we're lowering your simple standard interest rate on your Business Gold Credit Card account.

You'll find a summary of what's changing below, along with some helpful information about your interest rates in the rest of this letter.

The changes to your simple standard rate

From 11 November 2026, your simple standard interest rates will change:

Simple standard interest rates

From your current simple standard rate of 25.50% per annum		To your new simple standard rate of 23.26% per annum
(compound equivalent 28.70% per annum)	>	(compound equivalent 25.90% per annum)

Any standard balance you have on your account from 11 November 2026 onwards will have these new rates applied, which will be shown on your following statement.

Please note: Your interest rate(s) shown above takes the Bank of England Base Rate (Base Rate) into consideration at the time the letter was issued. If the Base Rate changes before your new rate takes effect, the rate that's applied to your account may differ from the one stated above. This is because your simple and cash interest rates are linked to the Bank of England Base Rate, which can increase and decrease from time to time.

Here's an example

If your letter shows a new simple interest rate of 22%, based on a Base Rate of 3.75%, and the Base Rate increases by 0.25% to 4% before your new rate starts, your actual rate will also increase by 0.25% to 22.25% to reflect this change. Similarly, if the Base Rate decreases, your simple interest rate will be lowered by the same amount to reflect this and may be lower than the rate shown in your letter.

More important information over the page

Current Base Rate	3.75%
Your current simple interest rate	22%

Base Rate increases by 0.25%

New Base Rate	4.00%
Your new simple interest rate	22.25%

How these changes may affect your account

The amount of interest you pay each month will be lower on any outstanding balances. To help you understand the changes, the example below shows how the costs could differ on your account.

	Current cost (£)	New cost (£)	Decrease in cost (£)
For every £1,000 on your outstanding standard balance	£21.25 per month	£19.38 per month	£1.87 per month

We've included an '**Understanding interest rates**' guide on the last page of this letter to help provide all the information you need. You can also see this at **barclaycard.co.uk/business/understanding-interest**

Your terms and conditions will still stay the same

But if you did want to read them, visit **barclaycard.co.uk/business/creditcardterms**

We're here to help

Our customers are important to us and we're committed to supporting you and your business wherever possible. If you're worried about managing your account or your finances, you can call us on **0800 161 5200** (Monday to Friday 8am – 8pm, Saturday 9am – 1pm). We're always happy to talk through your options and any concerns you have.

If you wish to close your account, you can do so by calling us on **0800 008 008** within the next 60 days. There's no charge for closing your account, but you must remember to pay at least your minimum payments until your balance is cleared (charged at your current standard and cash interest rate), in line with your current T&Cs.

If you have any queries about anything else to do with your Barclaycard account, you can call us on **0800 008 008** (lines open 24/7).

Having problems understanding this information?

We can provide additional support for all customers, including those who have mental or physical health conditions or learning disabilities. If you would like to talk to someone, you can call **0800 008 008** or you can visit any Barclays branch and speak to an advisor.

Kind regards

Your Barclaycard Payments team

More important information over the page

Your interest rates

Here's a summary of what's changing and some information about your interest rates.

We charge different interest rates on different balances. When you use your card, the relevant amount is added to a particular balance, depending on the type of transaction you use the card for.

We may also offer you promotions on your account, and these might result in different interest rates on your 'promotional balance'. We'll tell you the terms of any promotions before they are available.

	Your current interest rate	Your new interest rate	What it means to you
Standard balance This is made up of the following: • Purchases • Interest and account usage fees on the above and any account fees, default fees and other fees. (This differs when it is a promotional balance)	**Your simple standard rate of 25.50% per annum** (compound equivalent 28.70% per annum)	**Your simple standard rate of 23.26% per annum** (compound equivalent 25.90% per annum)	The simple standard balance interest rate that will be charged on any outstanding and future standard balance is decreasing to 23.26% per annum, (compound equivalent 25.90% per annum)

Understanding interest rates

To understand how interest affects your outstanding balance and payments, it's important to get to know simple and compound interest.

Firstly, we charge different interest rates on different balances. So, when you use your card, the relevant amount is added to a particular balance, depending on the type of transaction you use the card for.

We may also offer you promotions on your account, and these might result in different interest rates on your 'promotional balance'. We'll tell you the terms of any promotions before they are available.

What is your standard interest rate?

Standard interest rate is the rate of interest you're charged on purchases, plus any interest and account usage fees on those purchases. If you don't pay your balance in full by your payment due date, you would be charged this amount of interest from the date the purchase is debited to your account until you pay it off.

What is your cash interest rate?

Cash interest rate is the rate of interest you're charged on cash withdrawals, the purchase of currency or traveller's cheques, cash-like transactions and interest and charges on those amounts. Cash-like transactions include the sending of money orders or wire transfers, and buying digital currencies, including cryptocurrency.

For cash transactions, we'll charge interest from the date they're added to your account to the date you pay them off. This will always apply, even if you pay your total outstanding balance in full by the payment due date.

What is outstanding balance?

This is the amount you owe on your business credit card that charges interest. Most often, it refers to the amount you owe from purchases, cash withdrawals and other transactions made with your credit card. It can also be known as your current statement balance.

How interest is charged

Your **simple standard and cash interest rates** are what we use to work out how much interest you'll be charged each month. It moves in line with the Bank of England Base Rate – so when the Base Rate changes, you'll see your simple standard and cash interest rates change by the same amount.

More important information over the page

Your **compound standard and cash interest rates** take into account the interest you pay on interest, as well as the outstanding amount if you don't pay your balance off every month. Even if you do pay your balance off every month, the compound rate shows how much interest you'd pay each year if you didn't. Compound rates will also go up or down when the Bank of England Base Rate changes, but the changes will be bigger than the changes to the simple interest rates because they take into account the interest on interest.

When we charge interest (and when we don't)

As long as you pay your main balance (excluding any promotional balance with a 0% interest rate) in full by your payment due date, we won't charge interest on new transactions that have been added to your account since your last statement. We'll only charge interest on your outstanding balance from your last statement up to the date of your current statement.

We work out how much interest we charge each month using a simple interest rate. Your interest is calculated on a daily basis. Any interest charges are added on the date we produce your statement.

Please refer to your terms and conditions for more information about your interest, including simple and compound rates. You can find more information about your interest rates at **barclaycard.co.uk/business/understanding-interest**

This information is also available in large print, Braille and audio format by calling 0800 008 008.

Calls to 0800 numbers are free from UK landlines and personal mobiles otherwise call charges may apply. Calls may be monitored or recorded in order to maintain high levels of security and quality of service.

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BI9920443 RO LTR3 01/26

Fakenham Town Council

Interim internal audit report for 26/27

MAPUS –SMITH & LEMMON LLP

Mapus-Smith & Lemmon LLP
Chartered Accountants

Mapus-Smith & Lemmon LLP
Chartered Accountants

Contents

- Ethical responsibilities
- Introduction and overall summary
- Audit findings
- Appendix

Ethical responsibilities

Audit independence and objectivity

We confirm we have complied with the Financial Reporting Council's (FRC) Ethical Standard and are able to issue an objective opinion on the financial statements. We have considered our integrity, independence and objectivity in respect of audit services provided and have not identified potential threats for which we need to apply appropriate safeguards.

Introduction and overall summary

Introduction and overall summary

1. Introduction and Overall Summary.

- 1.1 The Internal Audit programmed for the year 2026/27 comprises an Interim Audit which will lead into and support the End-of-Year Audit in April/May 2027 following the completion of the 2026/27 Accounts. In this way the Town Council is supported throughout 2026/27 in terms of receiving assurance upon the adequacy and efficiency of key systems in place. This audit report relates to the Interim review undertaken in October 2026. Terms of Reference and an Audit Plan for the review were agreed with the Council.
- 1.2 The Internal Auditor attended the Town Council's offices on 29 October 2026 to complete the Audit, which focussed upon the adequacy of the systems of internal control operating during the period April 2026 to September 2026. Karen Lindsay (Deputy Town Clerk and Responsible Financial Officer) was in attendance. Lesley Meanley (Town Clerk) was available if required.
- 1.3 In addition to the documentation presented to the Internal Auditor, all relevant published data held on the Council's website was accessed during the audit.

Introduction and overall summary cont.

- 1.4 In summary, the Internal Audit work examining the Council's operations during the first 6 months of the 2026/27 year confirmed the following:
  - (a) The Council's internal financial control framework is being maintained satisfactorily with effective internal controls in operation. Detailed scrutiny of financial, budgetary and governance matters is being undertaken by the Full Council, the Facilities and Amenities Committee and the Governance and Finance Committee. Financial safeguarding measures have been adopted and are in place.
  - (b) The RFO is competently undertaking the Council's financial affairs and is producing satisfactory financial management information to enable the Council to make well-informed decisions.
  - (c) The overall financial administration and control operating at the Town Council is supported through regular liaison meetings between the Town Council Officers and the RFO. Meetings are taking place on a monthly basis. Notes of the meeting are taken and presented to the Governance and Finance Committee.
  - (d) The Budget for the current year, 2026/27, was well prepared. The Council has a high standard of budgetary control processes in place and is undertaking effective Internal strategic monitoring of the 2026/27 Budget. Detailed scrutiny is undertaken by the Governance and Finance Committee.
  - (e) Work has commenced on the Draft Budget for 2027/28 by the RFO. The Full Council will approve the Final Budget and Precept for 2027/28 in December 2027.
  - (f) The Council is meeting the requirements of the Transparency Code 2015 relating to the publication of payments over £500.

Introduction and overall summary cont.

- (g) The Council is complying with the requirements of the Accounts and Audit Regulations 2015 regarding the publication of information and data on the Council's website.
- (h) Whilst the Council's overall governance and internal control arrangements are operating satisfactorily, there are some specific areas where it is considered that development is required and 6 formal recommendations have been put forward in this Audit Report (detailed in the body of the Report and listed at Appendix A for ease of reference).

- 1.5 In accordance with the Audit Plan, a review of the adequacy of systems of internal controls operating during the period April 2026 to September 2026 has been completed. Details of the findings, comments and recommendations relating to the findings are recorded in the next section.

I would like to record my appreciation to Karen Lindsay (RFO and Deputy Town Clerk) and Lesley Meanley (Town Clerk) for their assistance and support during the course of the audit.

Audit findings

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2. Governance, Standing Orders, Financial Regulations and other Regulatory matters *(examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).*

- 2.1 As part of the Council's overall governance arrangements, at the Full Council meeting held on 27 May 2026, the Council elected the Mayor and Deputy Mayor. The Council agreed the appointments to the Facilities & Amenities Committee, Governance & Finance Committee, HR Sub-Committee and Allotment Sub-Commitee. Representatives to outside bodies were also agreed.
- 2.2 The Council has agreed a Strategic Plan for 2025 – 2028. This is available for view on the website. A Working Group has been set up to take the Plan forward. It was discussed at Full Council in December 2025 and January 2026 the requirement to confirm the working group so an annual review could be performed. The annual review took place and was considered by the Governance & Finance Committee on 21 April 2026, and subsequently by Full Council on 29 April 2026.
- 2.3 The Council has a Responsible Financial Officer (RFO) in place, Karen Lindsay. She completed the 2025/26 End of Year Accounts and the AGAR for the Council. Karen also acts as Deputy Town Clerk.
- 2.4 The Town Clerk, Lesley Meanley, is the Proper Officer of the Council and is under a statutory duty to carry out all the functions of the Council and to serve or issue all the notifications required by law of a local authority's Proper Officer.
- 2.5 The RFO presents a monthly report to the Governance & Finance Committee, highlighting any relevant issues for information or further discussion. This regular reporting ensures that members remain informed and that any matters requiring attention can be addressed promptly.

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2. Governance, Standing Orders, Financial Regulations and other Regulatory matters *(examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation) cont.*

- 2.6 Standing Orders are in place and were approved by the Council at its meeting on 27 May 2026. A copy of Standing Orders has been published on the Council's website.

Recommendation 1: The Standing Orders are dated May 2026 per the PDF online however the website page shows the date published as the 26 August 2026. I believe an amendment was agreed to the Standing Orders at a Full Council meeting on 26 August 2026. The date of the document should reflect that date of the latest update.

- 2.7 Financial Regulations are also in place and were reviewed, amended and approved by the Council at the meeting on 27 May 2026. The Regulations are based on the NALC Model Financial Regulations and include the amendments put forward by NALC on 13 March 2025.
- 2.8 The Council's Minutes are well presented and provide evidence of the decisions taken by the Council in the year. Both Agenda and Minutes are being promptly published on the Council's website.

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2. Governance, Standing Orders, Financial Regulations and other Regulatory matters *(examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation) cont.*

- 2.9 The Council is Registered with the Information Commissioner's Office (ICO). as a Fee Payer/Data Controller for the provision of council services under current Data Protection legislation. The Council has a Document Retention and Disposal Policy in place to assist compliance with General Data Protection Regulations (GDPR). The Council has not designated a member of staff as a Data Protection Officer and the Town Clerk calls upon specialist advisors should the need arise.
- 2.10 A Publication Scheme in response to the Freedom of Information Act 2000 is also in place with a copy on the Council's website. The Scheme was ratified at Full Council on 31 July 2024.
- 2.11 The Council has adopted a wide range of Policies, Procedures and Protocols. The Town Clerk maintains an annual schedule which provides for the review of existing policies and the putting forward of any new policies that may be required. As part of this process at the meeting on the 26th August 2026, the Council adopted the Cemetery Rules & Regulations as reviewed Facilities & Amenities on 11 August 2026.. At the meeting on the 29th July 2026, the Council adopted the Councillor e-mail policy as reviewed by the Governance & Finance Committee. At the meeting on 29th July 2026, the Council adopted the Data Breach Procedure, the Data Protection Complaints Procedure and the Date Subject Rights Request as reviewed by the Governance & Finance Committee. At the meeting on 24th June 2026, the Council adopted the Dignity at Work Policy as reviewed by the Governance & Finance Committee. At the meeting on 29th July 2026, the Council adopted the Discipline & Grievance Policy as reviewed by the Governance & Finance Committee.

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2. Governance, Standing Orders, Financial Regulations and other Regulatory matters *(examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation) cont.*

- 2.11 cont. At the meeting on 29th July 2026, the Council adopted the Driver & Vehicle Policy as reviewed by the Governance & Finance Committee. As the meeting on 29th July 2026, the Council adopted the Expenses Policy as reviewed by the Governance & Finance Committee. At the meeting on 24th June 2026, the Council adopted the Health and Safety Policy as reviewed by the Governance & Finance Committee. At the meeting on 29th July 2026, the Council adopted the Information Transfer Policy as reviewed by 21st July 2026. At the meeting on 29th July 2026, the Council adopted the Records Management and Retention Policy as reviewed by the Governance & Finance Committee. At the meeting on 29th July 2026, the Council adopted the Removal Media Policy as reviewed by the Governance & Finance Committee. As the meeting on 29th July 2026, the Council adopted the Social Media & Electronic Communication Policy as reviewed by the Governance & Finance Committee. At the meeting on 24th June 2026, the Council adopted the the Compliments or Complaints Policy as reviewed by the Governance & Finance Committee on 16th June 2026.
- 2.12 At the meeting of the Facilities & Amenities Committee on 11 August 2026, the Biodiversity Policy as ratified.

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2. Governance, Standing Orders, Financial Regulations and other Regulatory matters *(examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation) cont.*

- 2.13 A Code of Conduct for Councillors is in place which was ratified by the Council at the meeting on 24 September 2025. A copy of the Code has been published on the Council's website.
- 2.14 The website includes an Appropriate Policy document, but this is not saved in the policies folder, nor is it referred to on the policy review dates document.
- 2.16 The Procurement Procedures Policy states that it is due review in May 2026 but is review did not take place until October 2026.

Recommendation 2: All policies should be updated in accordance with the review date set.

- 2.17 The Council has published a Website Accessibility Statement in accordance with the website accessibility regulations. The Statement includes information about navigating within the website and any areas that are not compliant with the regulations.

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3. Accounting Procedures and Proper Book-keeping *(examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting).*

- 3.1 The Scribe (previously RBS Rialtas) Accounting System satisfactorily maintains the Council's Income and Expenditure accounting system. The accounting information is well referenced and overall provides a good audit trail to the supporting documentation. The data recorded provides good evidence in support of the income and expenditure in the year and will act as the basis for the completion of the End-of-Year Accounts and the 2026/27 Annual Governance and Accountability Return (AGAR).
- 3.2 Comprehensive financial reports are being produced from the Scribe system, both for internal use by staff and for formal presentation to Councillors. The adequacy of the financial data presented to the Council was test checked and confirmed during the Internal Audit Work undertaken in the year of account.
- 3.3 The Internal Audit focused upon the Scribe accounting system data as at 30 September 2026. The accounting system was confirmed as being up to date. Entries within the system included transactions up to and including 30 September 2026 with a Bank Reconciliation at that date.
- 3.4 Karen Lindsay (RFO) is the principal system administrator for the Scribe system with unrestricted access to all functions and operates the core elements of the system, generates reports and makes all necessary up-dates to the data held on the system.

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3. Accounting Procedures and Proper Book-keeping *(examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting) cont.*

- 3.5 The RFO supplied the Internal Auditor with a Summary of Receipts and Payments and Bank Statements as at 30 September 2026. Further reports were made available in the Scribe accounting system. The monthly/quarterly Receipts and Payments Reports are produced on a cash basis. At the financial year-end reporting date, adjustments are made for any outstanding debtors, creditors, accruals etc, reversing those at the start of the year. There is a clear audit trail from the underlying financial records to the Accounts, with supporting documentation, held electronically, being in place.
- 3.6 As at 30 September 2026 (Month 6 of the year) the total receipts of £895,021 represented 99% of the budgeted income (the total Precept of £861,863 having been received). The total expenditure of £264,883 represented 29% of the budgeted expenditure.
- 3.7 Payments made under the Local Government Act 1972 Section 137 are separately identified (due to the annual statutory limit of such expenditure in any one year) and approvals recorded in the Minutes of the Council's meetings. This was confirmed by the Internal Auditor through examination of the Council's agreement on 27 May 2026 of the award of payment to EP Youth Limited for £3,000.

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3. Accounting Procedures and Proper Book-keeping *(examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting) cont.*

- 3.8 VAT payments are tracked and identified within the Scribe accounting system and are being used effectively for reclaims to HMRC. The Council is Registered for VAT purposes. Re-claims for VAT paid are being submitted to HMRC and reimbursement has been received, as follows:
  - a) June 2026 was submitted to HMRC showing a refund due of £8,993.59. This was banked on 29th August 2026.
  - b) September 2026 was submitted to HMRC showing a refund due of £9,707.54.
- 3.9 The Cashbook Payments List and the Receipts List for the 2025/26 year are well referenced within the Scribe accounting system and provides the audit trail to the bank statements. Further testing will be performed at year end.

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4. Bank Reconciliation *(Regularly completed and cash books reconcile with bank statements).*

- 4.1 The Council uses Barclays Bank PLC for its banking requirements and internet banking arrangements, with appropriate controls in place. As at 30 September 2026 the Council held cash/bank resources of £1,056,629.10 as follows:
  - General Current Account: £39,399.60
  - Business Reserve Account: £65,481.78
  - Business Premium (Precept) Account: £746,752.32
  - CCLA Investment Account: £204,906.23
  - Petty Cash Account: £89.17
- 4.2 In addition, current and deposit accounts are held for the Fakenham Charter Market (the Market Tolls). Separate cashbooks are maintained on the Scribe accounting system for the Fakenham Charter Market but these transactions do not form part of the Council's statutory accounts.
- 4.3 The Fakenham Recreation Ground Charity Accounts continue to be maintained within an Excel Spreadsheet format. The Charity holds its own bank account and is subject to an Independent Examiner's Review.
- 4.4 The Governance and Finance Committee has a standing agenda item to review Financial Reports which include the most recent bank reconciliation completed by the RFO. Similarly, the Council has a standing agenda item under Financial Matters to receive and note Bank Reconciliation Statements as reviewed by the Governance and Finance Committee.

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4. Bank Reconciliation *(Regularly completed and cash books reconcile with bank statements) cont.*

- 4.5 The Council's Accounts have been correctly reconciled by the RFO to the Barclays Bank Statements as at 30 September 2026. The Internal Auditor examined the Reconciliation and confirmed the balance with the Bank Account Statements. Bank Reconciliations are carried out for each account on a monthly basis. The Scribe accounting system generates the accounting information to reconcile with bank statements.
- 4.6 The Council's Financial Regulations Item 2.2 provide that 'At least once in each quarter, and at each financial year end, a member other than the Chair shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council Governance & Finance committee.'. To meet this requirement, the Governance and Finance Committee receives copies of the Bank Reconciliations and formally approves the documents with an individual Councillor signing the reviewed Bank Statements. The June 2026 reconciliation was reviewed and signed off by Martin Dutton on 21 July 2026. The September 2026 reconciliation was also reviewed and signed off by Martin Dutton on 20 October 2026.

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5. Budgetary controls *(Verification of the budgetary process with reference to Council Minutes and supporting documents).*

- 5.1 The Budget for 2026/27 was well prepared with detailed estimates of income and expenditure and balances to ensure Councillors had sufficient information to make informed budgetary decisions. Formal and detailed examination by the Governance and Finance Committee and the Facilities and Amenities Committee and the strategic overview by the Full Council ensured an integrated approach and robust budgetary preparation operated within the Council. In addition to Budget information, the Governance and Finance Committee receives detailed Finance Reports relating to receipts and payments and bank reconciliations.
- 5.2 The estimates for the year 2026/27 are being used effectively for financial control and budgetary control purposes. Detailed scrutiny is performed by the Governance and Finance Committee, which receives appropriate Budget Monitoring Reports (details of Budget v. Actuals Reports and Variance Reports). At its meeting on 21 July 2026 the Governance and Finance Committee received and reviewed the First Quarter Budget v. Actuals and Variance Reports, which was received by the Full Council at its meeting on 29 July 2026.
- 5.3 The Budget Monitoring Reports were examined by the Internal Auditor and they were found to be comprehensive, well-constructed and informative.
- 5.4 The RFO is making good progress with the Budget for 2027/28. An overall timetable has been set and reports are being made to the Governance and Finance Committee. The Budget for 2027/28 will be included in the Agenda of Standing Committees with a Final Budget due to be agreed at the December 2026 meeting of the Governance and Finance Committee leading to submission to Full Council for approval.

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5. Budgetary controls *(Verification of the budgetary process with reference to Council Minutes and supporting documents) cont.*

- 5.5 The Town Clerk and the RFO ensure that the Council and its Committees and Sub Committees are made fully aware of specific responsibilities, commitments, forward planning and the need for adequate reserves.
- 5.6 The Council has an Investment Strategy Policy in place. The Policy was considered and approved by the Governance & Finance Committee at the meeting on the 17th February 2026. It was ratified by full council on the 25th February 2026.
- 5.7 The Council has a formal Reserves Policy in place. The Policy was agreed by the Governance and Finance Committee on 17th February 2026. The end of year internal audit report identified that the policy had not been approved by full Council. See Appendices for the Council's response. The Policy notes that there is no specified minimum or maximum level of reserves an authority should hold but best practice guidance provides that a local council should typically hold between 3 to 12 months expenditure as a General Reserve. Earmarked Reserves will be established on a 'needs' basis in line with anticipated requirements to meet known or planned projects or liabilities. All Earmarked Reserves are to be recorded by the RFO in the Council's accounting package and lists the purpose for which they are held.
- 5.8 The RFO confirmed to the Internal Auditor that Earmarked Reserves and the level of General Reserves are being reviewed as part of the annual budgeting process.

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5. Budgetary controls *(Verification of the budgetary process with reference to Council Minutes and supporting documents) cont.*

- 5.9 The level of Overall Reserves available as at 30 September 2026 are listed by Scribe are £1,015,873.61 and detailed in the Accounts as follows:
  - Capital EMR: £105,626
  - Other EMRs: £149,384
  - Current Year Fund: £545,396.94 (compared with balance of 2026/27 budgeted expenditure of £637,387.79).
  - General Reserve: £215,466.67

  These amounts were agreed to the Earmarked Reserves schedule provided at the time of the audit.
- 5.10 The General Reserve is £215,467 as of 30 September 2026. The guidance issued by SAPPP (formerly JPAG) states that the minimum level maintained within the reserve should be between three and twelve months of net revenue expenditure. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve. Net revenue expenditure is defined as the precept minus amounts included in the precept for loan repayment, capital projects, and transfers to reserves. Based on the precept for 26/27, the Council's General Reserve equates to 25% of the precept or 3 months. This is well within the recommended guidelines.

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6. Internal Financial Controls, Payments Controls and Audit Procedures *(Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).*

- 6.1 The Town Clerk and the RFO provide comprehensive financial and other reports to Council meetings and ensure that Councillors are provided with adequate financial information and advice to enable them to make informed decisions.
- 6.2 The Governance and Finance Committee undertakes regular and detailed scrutiny of financial matters. At each meeting the Full Council receives and approves a list of Receipts and Payments as reviewed by the Governance and Finance Committee.
- 6.3 The Council is meeting the requirements of the Transparency Code in that payments over £500 are listed on the Council's website.
- 6.4 The RFO confirmed that the Chair of the Governance and Finance Committee has view-only access to the Scribe accounting system but no other Councillor, including the Councillor Internal Control Officer, has been given such access.

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6. Internal Financial Controls, Payments Controls and Audit Procedures *(Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented) cont.*

- 6.5 The procedure in place for payment authorisation of invoices is that all invoices for payment are examined for accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised by the council before being certified by the RFO. Where the certification of invoices is done as a batch, this includes a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO. The RFO sets up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, are sent by email to all authorised signatories and other councillors appointed by the council to review and approve payments before they are processed. Two councillors, one of whom must be an authorised signatory, check the payment details against the invoices before a third person, who must also be an authorised signatory, approves each payment using the online banking system.
- 6.6 The Council has a Councillor Internal Control Officer (ICO) in place to confirm the validity of financial transactions and to review policies and procedures, including risk management arrangements. At the meeting on 25 February 2026, the Council appointed Councillor Thorpe following the resignation of Councillor Campbell. The report dated July 2026 did not include any recommendations. The role of the ICO is considered further at item 10.6 below.

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6. Internal Financial Controls, Payments Controls and Audit Procedures *(Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented) cont.*

- 6.7 The Council considered and approved the End-of-Year Annual Governance and Accountability Return Part 3 (AGAR) for the year 2025/26 (Sections 1 and 2) at its meeting on 27 May 2026.
- 6.8 The Annual Internal Audit Report for the year 2025/26, completed within the AGAR, was also presented to Council on 27 May 2026 and assisted in informing the Council in its consideration of Sections 1 and 2 of the AGAR.
- 6.9 The detailed End-of-Year Internal Audit Report for 2025/26 was received and noted by the Governance and Finance Committee on 19 May 2026 also considered and adopted by the Council at its meeting on 27 May 2026.
- 6.10 An update regards the progress in meeting the recommendations put forward in the final Internal Audit Report for 25/26 is covered in section 15.

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7. Payroll Controls *(PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment).*

- 7.1 The Council's Payroll Services are being operated under contract by Stephenson Smart in accordance with HMRC regulations. Regular payments have been made to HMRC and detailed pay slips are provided to staff electronically for them to view/print as required.
- 7.2 Office Staff and Grounds Staff are salaried and being paid on a monthly basis. Any overtime claimed by staff is confirmed by the Town Clerk and the Deputy Clerk prior to submission to Stephenson Smart for processing of the Payroll. In turn, the Council is provided with the necessary documentation to enable payments to be made to staff and external agencies including HMRC.
- 7.3 Salary and wages payment totals are included in the list of Payments presented to the Council and the Governance and Finance Committee.
- 7.4 Further payroll testing will be performed at year end including a review of contracts of employment.

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8. Petty Cash and use of Payment Cards/Credit Cards *(Associated books and formally agreed systems in place).*

- 8.1 The Internal Auditor is charged to examine the Petty Cash accounting controls as part of the Annual Governance and Accountability Return (AGAR) certification work. The Petty Cash and Debit/Credit card transactions are recorded within the Scribe accounting system and reported to Governance and Finance Committee meetings and Full Council in the same way as other payments.
- 8.2 A Petty Cash float of £100 is maintained by the Town Clerk and the Deputy Town Clerk. The Petty Cash is topped up from the Debit Card as required following significant drawings from the float. The use of Debit/Credit cards is the Council's preferred method of payment over the handling of cash and very small sums are now being charged to the Petty Cash Account. The arrangements regarding the administration and use of Petty Cash are outlined at item 9 of the Council's Financial Regulations adopted by the Council at its meeting on 27 May 2026.
- 8.3 Financial Regulations item 8 provide an outline of the controls to be exercised over the use of the Debit/Credit Card, the use of which is specifically restricted to the Town Clerk and Deputy Clerk.
- 8.4 The overall procedures in place for the operation of the Petty Cash system was confirmed with the assistance of the Deputy Town Clerk/RFO. The operation of the Petty Cash System and the use of Debit/Credit cards will be examined at the End-of-Year Internal Audit in order that appropriate certification can be given in the Annual Internal Audit Report within the 2026/27 AGAR.

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9. Income Controls *(regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms).*

- 9.1 The RFO reports upon income received at each meeting of the Council within the Receipts and Payments Statement, as reviewed by the Governance and Finance Committee. This Interim Internal Audit focussed upon examining income received during the period April 2026 to September 2026 to confirm the efficiency of operations. The Council's Financial Regulations require the Council to review all Fees and Charges at least on an annual basis.
- 9.2 The Council receives income from Allotments at three sites, Greenway Lane, Rudham Stile Lane and Grove Lane. The Allotments Sub-Committee raises and discusses general / new issues relating to the allotments. The Facilities and Amenities Committee receives reports on current matters, including analytical information on vacancy rates, outstanding rents, and any other relevant concerns.
- 9.3 The Internal Auditor discussed the administration of the allotments with the Deputy Town Clerk and confirmed the procedures in place, including the follow up action taken for any outstanding fees. Plot sizes differ and rents are set at an amount per square metre to take account of variation in plot sizes. An electronic Allotments Register is maintained within the Scribe system for the control and administration of the allotment plots with details of financial transactions being drawn from the package by the RFO to produce income reports and other data for management purposes.
- 9.4 As at 30 September 2026 the Allotments income stood at £484 (8.8% against a budget of £5,500 for the year 2026/27).

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9. Income Controls *(regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms) cont.*

- 9.5 The Returnable Allotment Deposits held on the 30 September 2026 were recorded in the Accounts as £3,780. For the year end accounts, the council confirmed its liability in terms of Returnable Allotment Deposits and a general journal was entered into Rialtas to ensure the correct value was reflected in the relevant liability account.
- 9.6 The Facilities and Amenities Committee discussed allotment fees for 2026/27 on 12th August 2025. It was decided to raise allotment fees to 0.25p per square metre from October 2026.
- 9.7 The Council is responsible for the Cemeteries at Creake Road (the primary site) and at Queens Road. The Fees and Charges for the cemeteries were agreed by the Facilities and Amenities Committee on 11 August 2026 and recommended increases in the amounts charged with effect from 1 September 2026. The website includes details of these charges.
- 9.8 The Register of Burials and Interments is maintained manually and the information for burials, cremations and memorials is held on Word and Excel documents. The Council currently does not use the RBS Cemeteries Package.
- 9.9The information and data held by the Council provides detailed information regarding each transaction, amount and date the income was received, the receipt reference and the cost centre reference.

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10. Internal Control and the Management of Risk *(Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly).*

- 10.1 The Council's Financial and Governance Risk Assessment, which includes the internal control measures in place, both internally and externally, was reviewed and approved by the Council at its meeting on 28 January 2026 following a recommendation by the Governance and Finance Committee.
- 10.2 The Cemetery Risk Assessment and the Memorial Inspection Policy and Memorial Risk Assessment were reviewed and agreed by the Facilities and Amenities Committee on 7 May 2024 and adopted by Full Council on 22 May 2024. A Safe System of Work review was performed by Lesley Meanley on 10 October 2026.
- 10.3 The Allotment Sub Committee received and agreed the Allotments Risk Assessment at the meeting on 7 January 2025. A Safe System of Work was performed by Lesley Meanley on 10 October 2026.
- 10.4 The Council has accordingly complied with Section 4 of the Accounts and Audit Regulations 2015, the Full Council having undertaken in the year of account a formal review of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, and minuted the review accordingly.
- 10.5 Section 4 of the Accounts and Audit Regulations 2015 requires the Full Council to undertake each financial year a formal review of the effectiveness of the Council's system of internal control, including the arrangements for the management of risk, and Minute the review accordingly. The Town Clerk confirmed that the Risk Management Policy and Risk Assessments will be reviewed by the Full Council before 31 March 2027 in order to comply with the Regulations.

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10. Internal Control and the Management of Risk *(Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly) cont.*

- 10.6 At a meeting of full council on 25th February 2026, Councillor Campbell resigned as the Councillor Internal Control Officer (CIO). Councillor Thorpe was subsequently appointed. The CIO has undertaken a review in July 2026. This was received by full council on 29 July 2026. The CIO provides an independent overview and objective monitoring of the Council's accounting and control systems and provides assurance of compliance with legislation, proper practice and management of financial risks. The Council agreed the CIO's Terms of Reference (ToR) at its meeting on 28 February 2024.
- 10.7 The Internal Auditor examined the CIO's Reports for July 2026 and confirmed that the Reports will assist to inform the Council in its completion of the Annual Governance Statement 2026/27.
- 10.8 Insurance is in place for 2026, the Council having entered into a three-year agreement for the provision of insurance services with effect from 1 January 2023. On 10 December 2025, the Governance and Finance Committee considered the insurance renewal premiums for the Council and agreed to Council's acceptance of the renewal premiums and agreed to Council's acceptance of the renewal premiums.

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10. Internal Control and the Management of Risk *(Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly) cont.*

- 10.9 The Council's cover for Public Liability and Employer's Liability each stands at £10m. The Fidelity Guarantee insurance cover of £750,000 protects the Council against acts of fraud or dishonesty by employees or councillors. The amount of the cover meets the current recommended guidelines that provide that the Fidelity Guarantee cover should be at least the sum of the year-end balances plus 50% of the precept/grants received.
- 10.10 An important area of risk management within local councils concerns the adequate maintenance of play equipment. In this respect the Facilities & Amenities Committee is responsible for over-seeing the maintenance and management of the play areas and for ensuring that independent RoSPA play inspections are completed annually and are designed to highlight any issues that may need to be addressed to ensure the on-going safety of users.
- 10.11 The Play Inspection Company have been engaged by the Council to undertake the Annual Inspection and two Operational Inspections each year. The last Inspection took place in June 2026.
- 10.12 One moderate risk was identified at Hayes Lane Playing Field for the Wobble Board, mainly relating to rotten timbers. A further moderate risk was identified at Millenium Park for the Cable Runway, mainly relating to the cable fixing method and grass mats.

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10. Internal Control and the Management of Risk *(Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly) cont.*

- 10.13 The Internal Auditor was advised that the Council's Grounds Staff inspect the play equipment on a weekly basis, completing written reports and log sheets to evidence the review and to highlight any actions required.
- 10.14 A Health and Safety Policy is in place, the document having been reviewed by the Governance & Finance Committee on 16th June 2026, ratified at Full Council on 24th June 2026 and published on the Council's website on 24 June 2026. An Accident Book is retained in accordance with the Policy.
- 10.15 A contract with ICO Systems Ltd (Ipswich) is in place to ensure business continuity in the event of IT failure or loss of IT systems.

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11. Assets Controls ***(Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover).***

- 11.1 An Asset Register is in place and records a description of each asset owned by the Council, its location and purchase value (where known). A nominal £1 value is attached to community assets, including the cemeteries, allotments and the playing field areas.
- 11.2 The Internal Auditor examined a copy of the Register as at 30 September 2026. The Register recorded an overall value of £724,770, a decrease of £1,860 over the valuation of £726,630 at the end of the previous year (31 March 2026) and reflects the inclusion/acquisition of laptops & monitors (£1,520), CCTV (£24,154), Gates (£720) and SAM 2 Unit (£1). There was also disposals/write off of cameras and play equipment (£28,255).
- 11.3 It is good practice that the Asset Register is compared to the insurance cover on an annual basis and presented to Committee and the Council for review and approval on a regular basis. On the recommendation of the Internal Auditor, the asset register now includes a column showing the valuation of the asset so this can be compared to the level of insurance in place.
- 11.4 The Register will be reviewed in detail at the End-of-Year Audit in April/May 2027 to confirm that it complies with current requirements (which provide that each asset should be recorded on a consistent basis, year-on-year) and in order that appropriate certification can be made in the Annual Internal Audit Report in the AGAR.

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12. Sole Trustee *(To confirm that the Town Council has met its responsibilities as a trustee).*

- 12.1 The Council has Sole Trustee responsibilities for the Fakenham Recreation Ground Charity (FRGC) (Registration no. 303946). The sites at Millennium Park and Aldiss Park are managed by the Charity. The Charity Commission's website confirms the Fakenham Recreation Ground to be an area of land registered in September 1963 as a recreation ground for the benefit of the parish of Fakenham and the general public.
- 12.2 Evidence was provided that confirmed the End of Year Accounts for 2024/25 were approved by the Trustees prior to submission to the Charity Commission on 14 January 2026.

Recommendation 3: Please ensure the 2026 statutory accounts for Fakenham Recreation Ground Charity (FRGC) (Registration no. 303946) are approved by the Trustee prior to submission to the Charity Commission. The council needs to ensure that the charity continues to be properly managed, and the councillors properly understand the council's role as a Trustee.

- 12.3 The Charity Commission's website shows that the list of Trustees has been updated and no longer shows individual councillors. The only Trustee listed is Fakenham Town Council.
- 12.4 The Insurance Policy for the period 1 January 2026 to 31 December 2026 was presented to the Internal Auditor to evidence that cover included Public Liability of £10m.
- 12.5 The Town Clerk also confirmed that the Council is continuing to look to close the Charity but progress is delayed due to the outstanding litigation situation which currently is with the Insurer's Solicitors.

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13. External Audit *(Recommendations put forward/comments made following the annual review).*

- 13.1 The Certificate and Report from the External Auditors PKF Littlejohn LLP for the previous year (2025/26) was dated 2 August 2026 and was published on the Council's website on 3 August 2026. The Report was reported to the Full Council at the meeting on 26 August 2026. The Governance & Finance committee only meet quarterly now.

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14. Publication Requirements.

- 14.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year by 1 July the following information on a publicly accessible website:
  - - Notice of the period for the Exercise of Public Rights
  - - AGAR Section 1 and Section 2.
- 14.2 The period of 3 June 2026 to 14 July 2026 was set for the Exercise of Public Rights. It was noted that the Notice of the period for the Exercise of Public Rights and Sections 1 and 2 of the AGAR had been published on the Council's website on 1 June 2026.
- 14.3 Following the completion of the External Audit, the Regulations provide that the authority must publish on its website no later than 30 September each year:
  - - The Notice of Conclusion of Audit - AGAR
  - - Section 3 (the External Audit Report and Certificate)
  - - AGAR - Sections 1 and 2 (to display any amendments as a result of the Limited Assurance Review).
- 14.4 The documents relating to the Notice of Conclusion of Audit and AGAR - Section 3 had been published on 3 August 2026 and were readily accessible on the Council's webpage: https://www.fakenhamtowncouncil.gov.uk/finances

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14. Publication Requirements cont.

- 14.5 The Local Government Transparency Code 2015 provides that a parish/town council which has gross annual income or expenditure (whichever is the higher) exceeding £200,000 must publish details of each individual item of expenditure that exceeds £500. This includes items such as individual invoices, grant payments, expense payments and payments for goods and services. Individual salary payments are not to be included. Publication should be made quarterly and, on each occasion, not later than one month after the quarter to which the data and information refers. The Council is complying with the Code during the year 2026/27; the monthly schedules of payments over £500 are presented to Council and uploaded onto the Council's webpage: https://www.fakenhamtowncouncil.gov.uk/finances.

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15. Recommendations made by the internal auditor as at 31 March 2026

- R1: The Data Breach Procedure published on the website needs to be updated to show it is the final version.

Response – this will be rectified.

- R2: The Reserves Policy has previously been approved by Full Council. We recommend that the Council considers if this should continue to be the case.

Response - on the proposition of Cllr Harrison, seconded by Cllr Glynn this will be approved in future by full Council.

- R3: The council needs to ensure that the charity continues to be properly managed, and the councillors properly understand their responsibilities as Trustee of the charity.

Response - a solicitor has been engaged to draft proper governance for Cllrs acting on behalf of the corporate trustee.

All of the above were discussed at the full council meeting on 27th May 2026.

Appendices

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Appendix A - List of Recommendations put forward in the above Report

Recommendation 1: The Standing Orders are dated May 2026 per the PDF online however the website page shows the date published as the 26 August 2026. I believe an amendment was agreed to the Standing Orders at a Full Council meeting on 26 August 2026. The date of the document should reflect that date of the latest update.

Recommendation 2: All policies should be updated in accordance with the review date set. The Procurement Procedures Policy states that it is due review in May 2026 but is review did not take place until October 2026.

Recommendation 3: Please ensure the 2026 statutory accounts for Fakenham Recreation Ground Charity (FRGC) (Registration no. 303946) are approved by the Trustee prior to submission to the Charity Commission. The council needs to ensure that the charity continues to be properly managed, and the councillors properly understand the council's role as a Trustee.