



Penrith Town Council

Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

Tel: 01768 899 773 Email: office@penrithtowncouncil.gov.uk

DATE: 12 September 2023

NOTICE IS HEREBY GIVEN that an **ORDINARY MEETING** of **THE FINANCE COMMITTEE** will be held on **Monday 18 September 2023**, at 6.00pm and you are hereby **SUMMONED** to attend to transact the business as specified in the agenda and reports hereunder.

The meeting will be held at the Boardroom, Unit 1, Church House, 19-24 Friargate, Penrith.

To assist in the speedy and efficient dispatch of business', Members should read the agenda and reports in advance of the meeting. Members wishing to obtain factual information on items included on the Agenda are asked to enquire of the relevant officer **PRIOR** to 9.00am on the day of the meeting.

Members are asked to indicate if they wish to speak on an item **PRIOR** to the meeting (by 1.00pm on the day of the meeting at the latest) by emailing office@penrithtowncouncil.gov.uk

COMMITTEE MEMBERSHIP

Cllr. Burgin	South Ward
Cllr. Jackson	North Ward
Cllr. D. Jayson	North Ward
Cllr. Kenyon	North Ward

Cllr. Lawson	Carleton Ward
Cllr. Rudhall	East Ward
Cllr. Shepherd	East Ward

Mr I. Parker, Acting Town Clerk

Public Participation

Members of the public are welcome to attend. Details about how to comment on an agenda item are available on the Town Council Website.

Filming

Please note that this meeting may be filmed for live or subsequent broadcast via the internet or social media.

Please be advised that the Town Council does not record or live stream meetings.

Penrith Town Council fully supports the principle of openness and transparency and has no objection to filming and reporting at its Full Council, and Committee meetings that are open to the public. It also welcomes the use of social networking websites, such as Twitter and Facebook, to communicate with people about what is happening, as it happens. Filming will only commence at the beginning of a meeting when the Chair opens the meeting with apologies and will finish when the meeting is closed or when the public may be excluded from an exempt item. The Council, members of the public and the press may record/film/photograph or broadcast this meeting when the public and the press are not lawfully excluded.

General Power of Competence

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence)(Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

AGENDA FOR THE MEETING OF FINANCE COMMITTEE MONDAY 18 SEPTEMBER 2023

PART I

1. Apologies for Absence

Receive apologies from Members.

2. Minutes

Authorise the Chair to sign, as a correct record, the minutes of the meeting of the Finance Committee held on Monday 26 June 2023.

3. Declarations of Interest and Requests for Dispensations

Receive declarations by Members of interests in respect of items on this agenda and apply for a dispensation to remain, speak and/or vote during consideration of that item.

ADVICE NOTE:

Members are reminded that, in accordance with the revised Code of Conduct, they are required to declare any disclosable pecuniary interests or other registrable interests which have not already been declared in the Council's Register of Interests. (It is a criminal offence not to declare a disclosable pecuniary interest either in the Register or at the meeting.) Members may, however, also decide, in the interests of clarity and transparency, to declare at this point in the meeting, any such disclosable pecuniary interests which they have already declared in the Register, as well as any other registrable or other interests. If a Member requires advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote, he/she is advised to contact the Monitoring Officer at least 24 hours in advance of the meeting

4. Public Participation

Receive any questions or representations which have been received from members of the public. A period of up to 15 minutes for members of the public to ask questions or submit comments.

ADVICE NOTE:

Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda. The public must make a request in writing to the Town Clerk **PRIOR** to the meeting, when possible. A member of the public can speak for up to three minutes. A question shall not require a response at the meeting nor start a debate on the question. The chair of the meeting may direct that a written or oral response be given.

5. EXCLUDED ITEM: Public Bodies (Admissions to Meetings) Act 1960

Determine whether any items should be considered without the presence of the press and public, pursuant to Section 1(2) of the Public Bodies (Admission to Meetings) Act, 1960, as publicity relating to that (any of those) matter/s may be prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for the other special reasons noted in relation to that matter on the agenda.

6. Resolutions Report

To receive and note the written report.

7. Payments for Approval

- a) Note that Cllr. Rudhall and Cllr. Shepherd accessed the Banking System to reconcile the report of all payments made for the relevant period and would be able to recommend that each payment aligned with the invoices.
- b) Agree two Members to undertake the Payments for Approval reconciliation for the meeting of Finance Committee on the 13 November 2023
- c) Approve the monthly report of payments for June, July and August 2023.

8. Bank Reconciliation

Approve and sign the bank reconciliation as of 30 June, 31 July and 31 August 2023 as a correct record.

9. Budgetary Control Statement: 31 August 2023

Consider and approve the budgetary control statement for the period to 31 August 2023 and recommend the statement be ratified by Full Council.

10. Risk Assessments

Consider and approve the corporate risk assessments and agree that these go forward to Full Council for ratification.

11. Internal Audit 2023-24

Consider the scope of Internal Audit for 2023-24 and if approved, agree that the Internal Audit plan go forward to Full Council for ratification.

12. Policy Review

Consider the following reviewed policies and recommended amendments and agree that these go forward to Full Council for ratification.

- a) Procurement Policy
- b) Bandstand Hire Policy
- c) Risk Management Policy

13. Banking and Account Signatories

Consider and approve changes to the Council's Banking arrangements and approve the bank account signatories for the Council's accounts for the term of this Council and these go forward to Full Council for ratification.

14. External Audit

- a) Receive the external auditors report noting that the Council's external auditors, Moore UK, has signed off the accounts ending 31 March 2023 with no qualifications and agree that the report go forward to Full Council for approval.
- b) Note to comply with The Accounts and Audit Regulations 2015 the Council has published on its website, Sections 1 and 2 of the 2022/23 Annual Return (the Annual Governance Statement and the Summary Accounts), together with the Audit Certificate Section 3.

15. Budget Process 2024-25

Consider the process to be adopted for the 2024-25 budget.

16. New Seat Southend Road

Consider a request for the installation of a new seat on Southend Road.

16. NEXT MEETING

Note the next meeting is scheduled for **Monday 13 November 2023** at 6.00pm, Board Room, Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR.

PART II PRIVATE SECTION

There are no further items in this part of the Agenda.

FOR THE ATTENTION OF ALL MEMBERS OF THE FINANCE COMMITTEE AND FOR ATTENTION TO ALL REMAINING MEMBERS OF THE TOWN COUNCIL

Access To Information

Copies of the agenda are available for members of the public to inspect prior to the meeting. Agenda and Part I reports are available on the Town Council website at <https://www.penrithtowncouncil.gov.uk/>

Background Papers

Requests for the background papers to the Part I reports, excluding those papers that contain exempt information, can be made to the Town Clerk address overleaf between the hours of 9.00 am and 3.00 pm, Monday to Wednesday via office@penrithtowncouncil.gov.uk

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Penrith Town Council

Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

Tel: 01768 899 773 Email: office@penrithtowncouncil.gov.uk

DRAFT Minutes of the meeting of the

FINANCE COMMITTEE

Held on Monday 26 June 2023, at 4.00 p.m.

PRESENT

Cllr. Burgin	South Ward	Cllr. Lawson	Carleton Ward
Cllr. Jackson	North Ward	Cllr. Rudhall	East Ward
Cllr. Kenyon	North Ward	Cllr. Shepherd	East Ward

Services and Contracts Manager
Responsible Finance Officer

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, which having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

DRAFT MINUTES FOR THE MEETING OF FINANCE COMMITTEE 26 JUNE 2023

FIN23/01 Apologies for Absence

Apologies for absence were received from Cllr. D. Jayson.

FIN23/02 Appointment of Vice Chair

Councillor Kenyon be appointed as Vice Chair of the Finance Committee for the remainder of the 2023-24 municipal year.

FIN23/03 Declarations of Interest and Requests for Dispensations

Members were asked to disclose their interests in matters to be discussed whether disclosable pecuniary or other registrable interest, and to decide requests for dispensations.

Item 15: Tender Christmas Lights in Penrith 2023: Cllr. Shepherd declared that he was a Board Member on the Penrith Business Improvement District.

Cllr Jackson joined the meeting.

FIN23/04 Public Participation

Members received written representation from Evolve Penrith submitted by email from Jonathan Davies:

"In light of recent information made public in the agenda of this meeting, I would like to seek clarification on a matter concerning the expenditure of £7,560 by Penrith Town Council in April.

On the 26th of April 2023 two separate payments were made to a supplier for an email marketing system by the name of gov Delivery, without apparent approval from any Penrith Town Council committee within the past 12 months.

Considering the availability of numerous options for email marketing systems on the open market, some priced as low as £15 per month, and the presence of many free open-source platforms, Evolve Penrith are keen to understand how this expenditure by Penrith Town Council of £7,560 on an email marketing system can be justified by a parish council.

Could you please explain how this spending by the council represents a justifiable use of the public purse and how it demonstrates the best value for public money?

Could the council also confirm if this expenditure is an annual subscription or a

FIN23/04 Public Participation, continued

single expenditure that results in the council owning actual software platform on its own internal system.”

The meeting received the question.

In accordance with standing order 3(h), a question shall not require a response at the meeting nor start a debate on the question.

The Chair confirmed that a written response to the question would be provided.

FIN23/05 Excluded Item: Public Bodies (Admission to Meetings) Act 1960

Members considered whether any items should be considered without the press and public, pursuant to Section 1 (2) of the Public Bodies (Admissions to Meetings) Act, 1960.

RESOLVED THAT:

Matter 15 Tender Christmas Lights in Penrith 2023 be considered in Part Two, private session without the presence of the press and public as this item of business related to the submission of a tender.

FIN23/06 Payments for Approval

- a) Members noted that prior to the meeting, Cllr. Burgin and Cllr. Jackson verified and confirmed that the banking transaction history for April and May 2023 reconciled and agreed with the transactions circulated with the meeting documents.
- b) Members were asked to agree the two Councillors undertake the payments for approval checking for the next meeting of the Finance Committee to be held on the 18 September 2023.

RESOLVED THAT:

Cllr Rudhall and Cllr Shepherd check the payments for approval prior to the meeting of the Finance Committee on the 18 September 2023.

- c) Members considered the Monthly Report of Payments for April and May 2023.

RESOLVED THAT:

The Monthly Report of Payments for April and May 2023 be approved.

FIN23/07 Bank Reconciliation

Members considered the Bank Reconciliation for the HSBC Bank account for the period ending 30 April and 31 May 2023.

RESOLVED THAT:

The Bank Reconciliation for the HSBC Bank account for the period ending 30 April and 31 May 2023 be approved and signed by Cllr Shepherd.

FIN23/08 Budgetary Control Statement 2023/224: 31 May 2023

Members considered the Budgetary Control Statement 2022/23 Expenditure for the period to 31 May 2023.

RESOLVED THAT:

The Budgetary Control Statement 2023/24 expenditure for the period to 31 May 2023 be approved and go forward for ratification by Full Council.

FIN23/09 Insurance Renewal

Members noted that the Council's insurance policy is entering the final year of a 3-year Long Term Agreement, and that the renewal premium for the twelve-month period effective from 18 May 2023 is £3,450.98 which includes Insurance Premium Tax. The premium has been paid in full and has increased from £3,233.92 paid in 2022.

FIN23/10 Banking

- a) Members noted that the Council has received the full years precept income from Westmorland and Furness Council.
- b) Members noted in accordance with its Investment Strategy the Council has invested £300,000 with the CCLA Public Sector Deposit Fund and has £830,000 invested with the CCLA representing both long-term reserves and temporary cash flow surpluses.

FIN23/11 Work Plan

Members noted the Finance Committee work plan for the period 01 April 2023 to 31 March 2024.

FIN23/12 Lead Member for Devolution

Members were asked to receive nominations from the Finance Committee to be lead and deputy lead for Devolution and Transfer of Assets.

RESOLVED THAT:

- i. Cllr Jackson be the lead for Devolution Transfer of Assets.
- ii. Cllr Shepherd be the deputy lead for Devolution Transfer of Assets.

FIN23/13 Carleton Village Hall Task and Finish Group – Terms of Reference

Members were asked to approve the Terms of Reference for the Carleton Village Hall Task and Finish Group.

RESOLVED THAT:

The Terms of Reference for the Carleton Village Hall Task and Finish Group be approved with amendments including that Cllr Danny Smith be added to the Membership and the Quorum be two Council Members.

FIN23/14 Next Meeting

Members noted that the next meeting of the Finance Committee was scheduled **for Monday 18 September 2023 at 6pm, Penrith Town Council Office, Board Room, Unit 1, Church House.**

Cllr Burgin left the meeting.

PART II PRIVATE SECTION

Members agreed that there was one item in this part of the agenda to be considered in private as the item of business related to the submission of a tender.

FIN23/15 Tender - Christmas Lights in Penrith 2023

Members considered a confidential report on the tender for Christmas Lights in Penrith in 2023.

RESOLVED THAT:

The recommendations contained within the report be approved.

CHAIR:

DATE:

**FOR ATTENTION FOR ALL
MEMBERS OF FINANCE COMMITTEE
AND FOR INFORMATION TO THE TOWN COUNCIL**

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RESOLUTIONS REPORT

This report shows the progress made against resolutions from the Council's Finance Committee this municipal year.

STATUS KEY:

On hold - Not commenced

Completed

In progress - Started and ongoing

Reference	Activity	Status	Notes
FIN23/04	Respond to Public Participation question		
FIN23/08	Budgetary Control Statement: 31 May 2023 to Full Council		
FIN23/15	Christmas Lights Tender Actions		Progressing works with contractor

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Penrith Town Council

Payments Schedule June 2023

N/C	Date	Ref	Details	Net £	VAT £	Total £	Budget
7400	07/06/2023	23-44	KTD Ltd - IT Support	118.80	23.76	142.56	IT
7100	07/06/2023	23-45	Walton Goodland - Office Rent 24/06 - 28/09	1,875.00	-	1,875.00	Rent
7520	07/06/2023	23-46	Cumbrian Local Publications Ltd - Eden Local	280.00	-	280.00	Community Engagement
6620	07/06/2023	23-47	Penrith AFC - Grant	5,000.00	-	5,000.00	Large Grants
7120	07/06/2023	23-48	Gail Little - Office Cleaning May	80.00	-	80.00	Service Charges
6105	07/06/2023	23-49	Eden Valley Artistic Network - Sounds Around Time	3,000.00	-	3,000.00	Arts & Culture Development
7800	07/06/2023	23-50	KTD Ltd - Managed Print Use 28/04 - 26/05/23	432.46	86.49	518.95	Printing, Postage & Stationery
7400	07/06/2023	23-51	KTD Ltd - IT Support - signatures	1,063.25	212.65	1,275.90	IT
7025	07/06/2023	22-52	OH Acquisitions Ltd - OHP Referral	291.50	-	291.50	Recruitment Expenses
7400	07/06/2023	23-53	Colourmedia Solutions Ltd - Social Media May	450.00	90.00	540.00	IT
6620	07/06/2023	23-54	Penrith Cricket Sports and Social Club - Grant	1,000.00	-	1,000.00	Large Grants
7870	07/06/2023	23-55	Society of Local Council Clerks - Membership Viv Tunnadine	471.00	-	471.00	Subscriptions
7120	14/06/2023	23-56	Walton Goodland - Service Charges	230.25	46.05	276.30	Service Charges
7110	14/06/2023	23-56	Walton Goodland - Service Charges Wastewater	78.21	-	78.21	Heat, Light & Water
7110	14/06/2023	23-56	Walton Goodland - Service Charges Gas and Electric	735.63	36.78	772.41	Heat, Light & Water
7400	21/06/2023	23-57	KTD Ltd - IT System Support	1,175.88	235.18	1,411.06	IT
7400	21/06/2023	23-58	KTD Ltd - IT Hardware	118.00	23.60	141.60	IT
7220	21/06/2023	23-59	Vaughtons - Mayoral Medals	485.80	97.16	582.96	Civic Regalia
7340	21/06/2023	23-60	Eventbrite - Member Training	43.37	8.67	52.04	Members' Training
7400	28/06/2023	23-61	KTD Ltd - IT Services Support	118.80	23.76	142.56	IT
7680	28/06/2023	23-62	Urbaser Ltd - Community Caretaker Contract May 2023	647.34	129.47	776.81	Community Caretaker
7635	28/06/2023	23-63	Urbaser Ltd - Grounds Maintenance Contract May 2023	312.61	62.53	375.14	Fairhill Park
7665	28/06/2023	23-63	Urbaser Ltd - Grounds Maintenance Contract May 2023	58.22	11.64	69.86	Thacka Beck
7615	28/06/2023	23-64	Urbaser Ltd - Adhoc Work Bench Repair Beacon Edge	334.46	66.89	401.35	Benches
7665	28/06/2023	23-65	Centrewire - Gate Latch	65.00	13.00	78.00	Thacka Beck
7800	01/06/2023	CCR23-10	Post Office - Post	8.00	-	8.00	Printing, Postage & Stationery
7800	05/06/2023	CCR23-12	Post Office Ltd - post	9.25	-	9.25	Printing, Postage & Stationery
7800	09/06/2023	CCR23-15	Post Office - post	20.55	-	20.55	Printing, Postage & Stationery
7520	15/06/2023	CCR23-16	Amazon	19.58	-	19.58	Community Engagement
7800	16/06/2023	CCR23-17	Post Office - post	18.50	-	18.50	Printing, Postage & Stationery
7665	19/06/2023	CCR23-18	B&Q- Canes	9.70	-	9.70	Thacka Beck
7800	23/06/2023	CCR23-19	Post Office Ltd - Post	3.00	-	3.00	Printing, Postage & Stationery
7860	27/06/2023	CCR23-20	Adobe Software Licence	75.84	-	75.84	Licences
7665	28/06/2023	CCR23-21	Gov.Uk Land Registry	6.00	-	6.00	Thacka Beck
7665	28/06/2023	CCR23-22	Gov.Uk Land Registry	6.00	-	6.00	Thacka Beck
7665	28/06/2023	CCR23-23	Gov.Uk Land Registry	6.00	-	6.00	Thacka Beck
7665	29/06/2023	CCR23-24	Toolstation Manhole Keys	22.48	4.50	26.98	Thacka Beck
1217	14/06/2023	CHQ 100013	Transfer to CCLA PSDF	300,000.00	-	300,000.00	BankTransfer tp CCLA
7840	08/06/2023	CHG	Bank Charges to 17 June	8.00	-	8.00	Bank Charges & Interest
7400	02/06/2023	DD	BrightHR	43.20	8.64	51.84	IT
7625	22/06/2023	DD	British Gas	7.41	0.37	7.78	Bandstand
7400	27/06/2023	DD	New Star Networks	338.39	67.68	406.07	IT
7400	20/06/2023	DD	BrightHR	43.20	8.64	51.84	IT
2210	19/06/2023	BP	Cumbria Local Govt Pension	5,617.84	-	5,617.84	Staffing - Salaries
2210	28/06/2023	BP	Net Pay June 2023	14,790.49	-	14,790.49	Staffing - Salaries
2210	20/06/2023	BP	HMRC PAYE/NIC May 23	5,537.40	-	5,537.40	Staffing - Salaries
Total				345,056.41	1,257.46	346,313.87	

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**Payments Schedule
July 2023**

N/C	Date	Ref	Details	Net £	VAT £	Total £	Budget
7800	05/07/2023	23-66	KTD Ltd - Managed Print Use 26/05 - 30/06/23	103.96	20.79	124.75	Printing, Postage & Stationery
7665	05/07/2023	23-67	H&H Reeds - Sign Thacka Beck	225.00	45.00	270.00	Thacka Beck
7680	05/07/2023	23-68	Urbaser Ltd - Community Caretaker Contract June 2023	647.34	129.47	776.81	Community Caretaker
7665	05/07/2023	23-69	Urbaser Ltd - Grounds Maintenance Contract June 2023	57.00	11.40	68.40	Thacka Beck
7635	05/07/2023	23-69	Urbaser Ltd - Grounds Maintenance Contract June 2023	306.75	61.35	368.10	Fairhill Park
6000	05/07/2023	23-70	Urbaser Ltd - Bunting removal	1,500.00	300.00	1,800.00	Town Projects
7635	05/07/2023	23-71	Bounceback Safety Surfaces Ltd - Wetpour Surface Repairs	1,656.00	331.20	1,987.20	Fairhill Park
7130	12/07/2023	23-72	Carlisle DBF Ltd - Room Hire	40.00	8.00	48.00	Room Hire/Meetings
7520	12/07/2023	23-73	Cumbrian Local Publications -Eden Local	280.00	-	280.00	Community Engagement
7620	12/07/2023	23-74	North Lakes Glass and Glazing - Bridge Lane Bus Shelter	130.00	26.00	156.00	Bus Shelters
7800	12/07/2023	23-75	Lewis Murray (Staff) - Reimbursement for Postage	35.40	-	35.40	Printing, Postage & Stationery
6000	12/07/2023	23-76	Penrith Lions Club - May Day Programme Contribution	39.00	-	39.00	Town Projects
7400	26/07/2023	23-77	KTD Ltd - Domain Services	23.75	4.75	28.50	IT
7400	26/07/2023	23-78	KTD Ltd - IT Support	118.80	23.76	142.56	IT
7855	26/07/2023	23-79	Mr David Jones - Fees	500.00	100.00	600.00	Legal Fees
7120	26/07/2023	23-80	Gale Little - Office Cleaning June and July	120.00	-	120.00	Service Charges
7800	05/07/2023	CCR23-25	Post Office Ltd - Post	13.70	-	13.70	Printing, Postage & Stationery
7635	05/07/2023	CCR23-26	Toolstation - Graffiti Cleaner / Clothes	24.39	-	24.39	Fairhill Park
7900	20/07/2023	CCR23-27	Marks and Spencer - bin bags	4.00	-	4.00	Repairs & Renewals
7800	20/07/2023	CCR23-28	Post Office Ltd - Post	2.40	-	2.40	Printing, Postage & Stationery
7860	28/07/2023	CCR23-30	Adobe Software Licence	75.84	-	75.84	Licences
7840	09/07/2023	CHG	Bank Charges to 17 June	9.00	-	9.00	Bank Charges & Interest
2210	19/07/2023	BP	LG Pension June 23	5,638.43	-	5,638.43	Staffing - Salaries
2210	20/07/2023	BP	HMRC PAYE/NIC June 23	5,857.07	-	5,857.07	Staffing - Salaries
2210	28/07/2023	BP	Net Pay July 2023	13,962.05	-	13,962.05	Staffing - Salaries
7400	03/07/2023	Vis	Facebook ads	6.00	-	6.00	IT
7400	06/07/2023	Vis	Facebook ads	6.00	-	6.00	IT
7400	07/07/2023	VIS	INT'L Canva - graphic design	12.99	-	12.99	IT
7400	31/07/2023	VIS	Facebook ads	3.00	-	3.00	IT
7665	07/07/2023	CHQ 100014	HM Land Registry	77.00	-	77.00	Thacka Beck
7400	17/07/2023	DD	BrightHR	43.20	8.64	51.84	IT
7625	24/07/2023	DD	British Gas	7.32	0.37	7.69	Bandstand
7400	26/07/2023	DD	New Star Networks	339.34	67.87	407.21	IT
Total				31,864.73	1,138.60	33,003.33	

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**Payments Schedule
August 2023**

N/C	Date	Ref	Details	Net £	VAT £	Total £	Budget
7520	02/08/2023	23-81	Penrith Chamber of Trade and Commerce - Sponsor	500.00	-	500.00	Community Engagement
7625	02/08/2023	23-82	Westmorland and Furness Council - Street Clean Bandstand	1,482.07	296.41	1,778.48	Bandstand
6105	02/08/2023	23-83	Stomping Ground - Play Day	1,221.50	-	1,221.50	Arts & Culture Development
7400	02/08/2023	23-84	KTD Ltd - Domain	368.00	73.60	441.60	IT
7800	02/08/2023	23-85	KTD Ltd - Managed print use 30/06/23- 31/07/23	131.96	26.39	158.35	Printing, Postage & Stationery
6000	09/08/2023	23-86	Penrith BID Company Ltd - Greening Support June 2023	1,960.05	392.01	2,352.06	Town Projects
6000	09/08/2023	23-87	Penrith BID Company Ltd - Greening Support July 2023	1,617.28	323.45	1,940.73	Town Projects
6000	08/08/2023	23-88	Westmorland and Furness Council - BID Levy 2023	72.00	-	72.00	Town Projects
7800	08/08/2023	23-89	Heatons Group - Stationery	115.60	23.12	138.72	Printing, Postage & Stationery
7400	15/08/2023	23-90	KTD Ltd - Aindale Premium	171.00	34.20	205.20	IT
7130	15/08/2023	23-91	Carlisle DBF Ltd - Room Hire	72.00	14.40	86.40	Room Hire/Meetings
7120	15/08/2023	23-91	Carlisle DBF Ltd - Communal Cleaning	95.76	-	95.76	Service Charges
7680	15/08/2023	23-92	Urbaser Ltd - Community Caretaker Contract July 2023	712.78	142.56	855.34	Community Caretaker
7665	15/08/2023	23-93	Urbaser Ltd - Grounds Maintenance Contract July 2023	57.00	11.40	68.40	Thacka Beck
7635	15/08/2023	23-93	Urbaser Ltd - Grounds Maintenance Contract July 2023	306.75	61.35	368.10	Fairhill Park
7615	15/08/2023	23-94	Urbaser Ltd - relocate bench	78.47	15.69	94.16	Benches
7665	15/08/2023	23-94	Urbaser Ltd - install new gate latch	39.50	7.90	47.40	Thacka Beck
7605	15/08/2023	23-94	Urbaser Ltd - fence repairs	863.34	172.67	1,036.01	Allotments
7120	15/08/2023	23-94	Urbaser Ltd - PAT	263.64	52.73	316.37	Service Charges
7840	15/08/2023	23-95	Lloyds Bank	200.00	-	200.00	Bank Charges & Interest
7800	01/08/2023	CCR23-29	Post Office Ltd - Post	8.90	-	8.90	Printing, Postage & Stationery
7520	01/08/2023	CCR23-31	Facebook advert	9.00	-	9.00	Community Engagement
7520	21/08/2023	CCR23-32	Facebook advert	6.00	-	6.00	Community Engagement
7860	29/08/2023	CCR23-33	Adobe Software Licence	75.84	-	75.84	Licences
7400	07/08/2023	VIS	Canva - Graphic Design Tool	12.99	-	12.99	IT
7840	08/08/2023	CHG	Total Charges to 17 July 2023	9.00	-	9.00	Bank Charges & Interest
7400	17/08/2023	DD	BrighyHR	43.20	8.64	51.84	IT
2210	17/08/2023	BP	Pension July 23	6,201.73	-	6,201.73	Staffing - Salaries
2210	18/08/2023	BP	HMRC PAYE/NIC July 23	7,587.00	-	7,587.00	Staffing - Salaries
7625	23/08/2023	DD	British Gas	7.48	0.37	7.85	Bandstand
2210	24/08/2023	BP	Net Pay August 2023	13,801.41	-	13,801.41	Staffing - Salaries
7400	25/08/2023	DD	New Star Networks Aug 23	340.03	68.01	408.04	IT
Total				38,431.28	1,724.90	40,156.18	

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Bank Ref:	1205	Date To:	30/06/2023
Bank Name:	HSBC	Statement Ref:	1205 2023-07-03 01
Currency:	Pound Sterling		

Balance as per cash book at 30/06/2023:

152,228.99

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
				0.00

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				0.00

Reconciled balance :

152,228.99

Balance as per statement :

152,228.99

Difference :

0.00

3 June to 2 July 2023

Your Statement

Account Name
Penrith Town Council

Sortcode Account Number Sheet Number
200

Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
	BALANCE BROUGHT FORWARD			158,162.56
	BP 	2,420.44		
	BP 	1,548.59		
	VIS INT'L 0087250788			
	ADOBE ACROPRO SUBS			
	ADOBE.LY/BILL	75.84		154,117.69
29 Jun 23	VIS LAND REGISTRY ECOM			
	WWW.GOV.UK/LA	6.00		
	VIS LAND REGISTRY ECOM			
	WWW.GOV.UK/LA	6.00		
	VIS LAND REGISTRY ECOM			
	WWW.GOV.UK/LA	6.00		154,099.69
30 Jun 23	BP Centrewire			
	Centrewire	78.00		
	BP KTD			
	K150632	142.56		
	BP Urbaser Ltd			
	PTC Inv 7610	776.81		
	BP Urbaser Ltd			
	PTC Inv 7611	445.00		
	BP Urbaser Ltd			
	PTC Inv 7505	401.35		
	VIS TOOLSTATION UK			
	NORTHAMPTON	26.98		152,228.99
02 Jul 23	BALANCE CARRIED FORWARD			152,228.99

Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at [fscs.org.uk](https://www.fscs.org.uk), call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website ([hsbc.co.uk/fscs/](https://www.hsbc.co.uk/fscs/)).

Credit Interest Rates	balance	AER variable	Debit Interest Rates	balance	EAR variable
Credit interest is not applied			Debit interest		
					21.34%

Bank Ref:	1205	Date To:	31/07/2023
Bank Name:	HSBC	Statement Ref:	1205 2023-08-07 01
Currency:	Pound Sterling		

Balance as per cash book at 31/07/2023:

113,885.57

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
				0.00

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				0.00

Reconciled balance :

113,885.57

Balance as per statement :

113,885.57

Difference :

0.00

Contact tel 03457 60 60 60
see reverse for call times
Text phone 03457 125 563
used by deaf or speech impaired customers
www.hsbc.co.uk

3 July to 2 August 2023

Your Statement

Account Name
Penrith Town Council

Sortcode **Account Number** **Sheet Number**
 203

Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
	BALANCE BROUGHT FORWARD			114,684.41
	VIS INT'L 0007540717			
	ADOBE ACROPRO SUBS			
	ADOBE.LY/BILL	75.84		114,608.57
31 Jul 23	BP Mr David Jones			
	Case Ref 1212733	600.00		
	BP Gail Little			
	Penrith Town Counc	120.00		
	VIS INT'L 0015712461			
	FACEBK *5N2J2TPXF2			
	fb.me/ads	3.00		113,885.57
01 Aug 23))) POST OFFICE COUNT			
	PENRITH	8.90		113,876.67
02 Aug 23	CR PUBLIC SECTOR DEPO		3,437.60	117,314.27
02 Aug 23	BALANCE CARRIED FORWARD			117,314.27

Information about the Financial Services Compensation Scheme

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Credit Interest Rates	balance	AER variable	Debit Interest Rates	balance	EAR variable
Credit interest is not applied			Debit interest		21.34%

Bank Ref:	1205	Date To:	31/08/2023
Bank Name:	HSBC	Statement Ref:	1205 2023-09-03 01
Currency:	Pound Sterling		

Balance as per cash book at 31/08/2023:

78,305.59

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
				0.00

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
				0.00

Reconciled balance :

78,305.59

Balance as per statement :

78,305.59

Difference :

0.00

Contact tel 03457 60 60 60
see reverse for call times
Text phone 03457 125 563
used by deaf or speech impaired customers
www.hsbc.co.uk

3 August to 2 September 2023

Your Statement

Account Name
Penrith Town Council

Sortcode Account Number Sheet Number
[REDACTED] 206

Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
	BALANCE BROUGHT FORWARD			78,381.43
	VIS INTL 0032933496			
	ADOBE ACROPRO SUBS			
	ADOBE.LY/BILL	75.84		78,305.59
02 Sep 23	BALANCE CARRIED FORWARD			78,305.59

Information about the Financial Services Compensation Scheme

Most deposits made by HSBC Business customers are eligible for protection under the Financial Services Compensation Scheme (FSCS). For further information about the compensation provided by the FSCS, refer to the FSCS website at fscs.org.uk, call into your nearest branch or call your telephone banking service. Further details can be found on the FSCS Information Sheet and Exclusions List which is available on our website (hsbc.co.uk/fscs/).

Credit Interest Rates	balance	AER variable	Debit Interest Rates	balance	EAR variable
Credit interest is not applied			Debit interest		21.34%

REPORT TO FINANCE COMMITTEE

Date: 18 September 2023

Public Report

Item no: 09

Matter: Budgetary Control Statement 2023-24 Expenditure to 31 August 2023

Author: Responsible Finance Officer

Supporting Member: Cllr. C Shepherd

Purpose of Report:

To consider the budgetary control statement for the five month period to 31 August 2023.

Recommendation

The committee is recommended to approve the budgetary control statement and forward it, with any comments, to Council for ratification.

Law and legal implications

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, which having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

The Local Government Act 1972 requires the Council to have sound financial management.

Contribution to Council Business Plan

Robust budgetary control supports the Council in its delivery of priorities within the approved budget framework.

Report

A. Budgetary Control Statement (Appendix A)

The attached budgetary control statement shows the following information, analysed over the most detailed budget headings:

- The full year's Approved Budget for 2023-24, which was ratified by Council on 23 January 2023.

- The budget to date, based on the latest budget for the year. This proportion is the anticipated budget for the first five months of the year, based on a forecast of the expected pattern of income and expenditure, known as the budget profile. For most headings, this profile will be a simple pro-rata of the annual budget (i.e. 5/12ths for the current period).
- Actual income and expenditure to 31 August, based on the matching principle, which means taking account of all income and expenditure which relates to the period, irrespective of when it is paid/received. An exception to the general matching rule is that grants approved but not yet paid at the end of the period are included as expenditure, on the basis that this gives a truer view of expenditure against budget.
- The variance between the actual income and expenditure and the profiled latest budget for the period. Variances are expressed as favourable (positive) where there is an underspending or increased income, and as adverse (negative and bracketed) where there is an overspending or reduced income.
- The position on the Council's three reserves: its General Reserve, Devolution and Election Reserves, at the end of August. To give a truer view of the General Reserve, it is assumed that contributions to the Devolution Reserve are made during the year at each month-end.

B. Commentary

The statement shows overall underspending from the anticipated position at this time in the year. The following comments concentrate on unusual or unexpected variances.

B.1 Income

Overall income of £211,947 exceeds the profiled budget of £204,874 by £7,073.

- The returns are higher than expected due to the higher than budgeted rates of interest.

B.2 Planning Committee

There has been very little expenditure up to this period in the year.

B.3 Communities Committee

Net spend of £22,166 is shown against the profiled budget of £44,583, an underspending of £22,417.

- The Town Projects budget is currently underspent by £12,633, however further works are being undertaken which will lead to increased expenditure in the coming months. With the position of the BID now confirmed some of this budget will be available.

B.4 Finance Committee

Net expenditure of £188,380 is shown against the budget to date of £182,351, an overspending of £6,029. This small overspend is likely to decrease over the coming months. This small variance indicates this budget is being spent as planned.

B.5 Total Expenditure & Increase/Decrease in General Reserve

- The individual variances result in an underspending of £25,231 against the profiled total expenditure budget of £235,809. As there is £7,073 more income, there is a net variation of £32,304 on the profiled amount transferrable to the General Reserve.

B.6 Reserves

- The General Reserve is profiled to decrease by £30,935 in the period but it has actually increased by £1,369 to £500,255.
- The Devolution Reserve opened the year with a balance of £156,794 which was £8,025 lower than the Approved Budget. The actual amount of £9,484 transferrable into the Devolution Reserve is £1,736 higher than profile.
- The Election Reserve opened the year with a balance of £30,000, an amount of £5,000 is budgeted to be added at the end of the financial year.

C. Balance Sheet (Appendix B)

Appendix B shows the Council's balance sheet as at 31 August 2023. The following points may be noted:

- The total invested of £916,626 includes £830,000 placed with CCLA, this will be managed through the year to allow a reasonable return while maintaining a sufficient bank balance to make required payments.
- The VAT debtor of £1,725 is VAT reclaimed from HMRC in respect of August transactions.
- Prepayments of £12,426 include adjustments for insurance, office rental, licences, subscriptions and maintenance agreements.
- Accruals of £18,144 represent goods and services received before 31 August, where the payment was not made by that date. Individual items include staff time, grounds maintenance, caretaking and audit and accountancy fees.
- The Payroll Control balance of £11,084 relates to deductions calculated in the August payroll; the total is due to HMRC for income tax and national insurance and to the Cumbria Pension Fund for employee pensions.

- The Receipts in Advance figure represents income for the period 1 September 2023 to March 2024 already received from Westmorland and Furness Council as precept and grants, together with monies from United Utilities for planting maintenance.

D. Conclusion

The budgetary control statement shows that net spending to 31 August was around £32,000 below the Latest Budget for the period.

Finally, there are no issues arising from the Council's balance sheet at 31 August.

2. Options Analysis including Risk Assessment

Risk & Consequences

The Council may fail to receive expected income or may incur unexpected overspending, potentially leading to the curtailment of planned expenditure.

Adverse criticism of over or underspending.

Controls Required

A sound budgetary control system with regular reporting and identification of issues.

3. Financial Implications

This report is concerned solely with financial management.

4. Equalities Implications

None identified.

5. Climate Change and Environmental Implications

None identified.

6. Legal Implications

There are no legal implications arising from this report.

Appendices

Appendix A – Budgetary Control Statement Five Months Ended 31 August 2023

Appendix B – Balance Sheet as at 31 August 2023

Background Papers

- Transaction and trial balance reports from the Sage accountancy system
- Budgetary Control Working papers.



Penrith Town Council

BUDGETARY CONTROL STATEMENT:FIVE MONTHS ENDED 31 AUGUST 2023

Actual 2022-23	Approved Budget 2023-24	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		INCOME			
		Precept:			
455,209	468,295	Council Tax	195,123	195,123	0
7,388	7,642	CTRS Grant	3,184	3,184	0
		Other Income:			
13,577	15,750	Investment Income	6,563	13,640	7,077
0	10	Miscellaneous Income	4	0	(4)
476,174	491,697	TOTAL INCOME	204,874	211,947	7,073
		EXPENDITURE			
		PLANNING COMMITTEE:			
		Planning:			
2,118	10,000	Planning Consultancy	4,167	32	4,135
2,118	10,000		4,167	32	4,135
		Climate Change:			
2,910	8,300	Climate Efficiency	3,458	0	3,458
2,910	8,300		3,458	0	3,458
5,028	18,300	Planning Committee Total	7,625	32	7,593
		COMMUNITIES COMMITTEE:			
		Town Projects:			
4,689	47,000	Town Projects	19,583	6,950	12,633
4,689	47,000		19,583	6,950	12,633
		Arts & Entertainment:			
21,474	10,000	Arts & Culture Development	4,167	4,222	(55)
21,474	10,000		4,167	4,222	(55)
		Grants:			
20,283	15,000	Grants	6,250	6,000	250
0	20,000	Signature Grants	8,333	0	8,333
20,283	35,000		14,583	6,000	8,583
		Corporate Communications:			
4,839	15,000	Communications	6,250	4,994	1,256
4,839	15,000		6,250	4,994	1,256
51,285	107,000	Communities Committee Total	44,583	22,166	22,417
		FINANCE COMMITTEE:			
		Staffing:			
194,747	247,200	Salaries	103,000	111,892	(8,892)
19,268	23,780	National Insurance	9,908	10,415	(507)
42,230	53,150	LG Pension Scheme	22,146	22,657	(511)
3,029	500	Recruitment Expenses	208	567	(359)
1,282	600	Staff Training	250	370	(120)
0	500	Conferences	208	0	208
238	500	Staff Expenses	208	17	191
260,794	326,230		135,928	145,918	(9,990)
		Accommodation:			
7,500	7,500	Rent	3,125	3,125	0
3,104	4,000	Heat, Light & Water	1,667	944	723
2,331	1,020	Service Charges	425	1,113	(688)
1,782	1,730	Room Hire & Meetings	721	770	(49)
390	380	Insurances	158	163	(5)

Actual 2022-23	Approved Budget 2023-24	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
0	0	Letting Income	0	0	0
15,107	14,630		6,096	6,115	(19)
		Civic Functions:			
76	400	Civic Functions	167	0	167
700	700	Mayoral Expenses	292	0	292
300	300	Deputy Mayor's Expenses	125	0	125
102	100	Civic Regalia	42	486	(444)
1,178	1,500		626	486	140
		Cost of Democracy:			
225	200	Annual Meeting	200	30	170
	5,000	Elections	0	0	0
160	1,000	Members' Training	417	206	211
0	200	Members' Expenses	83	0	83
0	1,200	Notice/Honours Board	500	102	398
385	7,600		1,200	338	862
26,800	20,000	IT	8,333	8,055	278
340	2,050	Website	854	0	854
		Devolved Services:			
(450)	800	Allotments	71	413	(342)
0	400	War Memorial	167	0	167
0	1,500	Benches	625	1,178	(553)
3,330	3,000	Bus Shelters	1,250	130	1,120
1,021	1,750	Bandstand	729	701	28
653	800	Musgrave Monument	333	0	333
7,426	5,500	Fairhill Park	2,292	3,214	(922)
19,407	3,700	Thacka Beck Field	1,542	796	746
27	300	Signage, etc	125	0	125
7,991	10,000	Community Caretaker	4,167	3,394	773
6,939	18,594	Contribution to/(from) Devolution Reserve	8,009	9,484	(1,475)
46,344	46,344		19,310	19,310	0
0	5,000	Local Government Re-organisation	2,083	0	2,083
		Other Overheads:			
3,614	3,000	Printing, Postage & Stationery	1,250	1,294	(44)
1,166	1,450	Audit Fees	604	601	3
3,241	4,180	Insurance	1,742	1,420	322
123	130	Bank Charges & Interest	54	244	(190)
2,205	2,900	Accountancy Fees	1,208	2,250	(1,042)
1,898	1,650	Legal Fees	688	632	56
827	500	Licences	208	584	(376)
3,354	3,201	Subscriptions	1,334	1,129	205
16,428	17,011		7,088	8,154	(1,066)
1,690	2,000	Repairs & Renewals	833	4	829
369,066	442,365	Finance Committee Total	182,351	188,380	(6,029)
0	3,000	Contingency	1,250	0	1,250
(20,000)	5,000	Transfer to/(from) Election Reserve		0	0
405,379	575,665	TOTAL EXPENDITURE	235,809	210,578	25,231
70,795	(83,968)	INCREASE/(DECR) IN GENERAL RESERVE	(30,935)	1,369	32,304
		RESERVES:			
		General Reserve:			
428,090	482,605	Balance brought forward 1 April 2023	482,605	498,886	16,281
70,795	(83,968)	Increase/(decrease) in year	(30,935)	1,369	32,304
498,885	398,637	Balance carried forward	451,670	500,255	48,585
		Devolution Reserve:			
149,855	164,819	Balance brought forward 1 April 2023	164,819	156,794	(8,025)
6,939	18,594	Contribution from/(to) 2023-24 Budget	8,009	9,484	1,475

Actual 2022-23	Approved Budget 2023-24	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
156,794	183,413	Balance carried forward	172,828	166,278	(6,550)
		Election Reserve:			
0	30,000	Balance brought forward 1 April 2023	30,000	30,000	0
30,000	5,000	Contribution from/(to) 2023-24 Budget	0	0	0
30,000	35,000	Balance carried forward	30,000	30,000	0
685,679	617,050	TOTAL RESERVES	654,498	696,533	42,035



Penrith Town Council

BALANCE SHEET AS AT 31 AUGUST 2023

	£	£
Investments		
Penrith Building Society	86,626	
CCLA Public Sector Deposit Account	<u>830,000</u>	
		916,626
Current Assets		
Debtors	3,937	
Debtor - VAT	1,725	
Prepayments	12,426	
HSBC Bank Account	<u>78,306</u>	
	96,394	
Current Liabilities		
Creditors	0	
Accruals	18,144	
Payroll Control	11,084	
Receipts in Advance	<u>287,259</u>	
	316,487	
Net Current Assets		(220,093)
		<u>696,533</u>
Represented by:		
Reserves		
General Reserve		500,255
Devolution Reserve		166,278
Election Reserve		0
		<u>30,000</u>
		<u>696,533</u>

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FINANCE COMMITTEE

Date: 18 September 2023

Public Report

Matter: Corporate Risk Assessments

Item no: 10

Author: Services and Contracts Manager

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

To consider and approve the Corporate Risk Assessments.

Recommendations:

- i. Approve the Corporate Risk Assessments and agree that they go forward for ratification at Full Council.

Law and Legal Implications

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

As an employer and duty holder the Town Council are legally obliged under the Management of Health and Safety at Work Regulations 1999 to carry out a risk assessment of the significant risks in the workplace. The Council has a duty to comply with the Health and Safety at Work Act 1974.

1. Report Details

- 1.1 Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Town Council to identify all potential inherent risks. The Town Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practicably possible.
- 1.2 The risk assessment documents have been produced to enable the Council to assess the risks that it faces and satisfy that it is taking adequate steps to consider and minimise these risks.
- 1.3 The risks are assessed annually unless there are material changes to the law or circumstances that require an immediate review. The Council's Services and Contracts Manager will monitor and record progress against the actions throughout the year. The SCM also undertakes regular asset monitoring inspections to identify any arising risks, hazards or defects.
- 1.4 The risk assessments are designed to give Councillor's confidence that the management of risk is pragmatic and proactive. The management of risk is also included in relevant committee reports.

- 1.5 The Corporate Risk Assessments are set out in accordance with the Health and Safety Executive published template format. Risk Assessments are prepared for the following and copies of each are provided separately:
- Allotments
 - Bandstand
 - Bus Shelter
 - Business Continuity
 - Fairhill
 - Finance
 - Fire
 - Governance
 - IT & Website
 - Lone Working
 - Musgrave Monument
 - Office
 - Remembrance Day Parade and Service
 - Seats
 - Thacka Beck Field
 - War Memorial (St Andrews)
- 1.6 The table in Appendix A sets out the key actions arising from each individual risk assessment, for the forthcoming 12-month period.

2. Options Analysis including risk assessment

a) Risk

Not knowing the risk facing the Council.

b) Consequence

Not being aware of with health and safety matters, risks facing the council, legal liabilities and meeting the requirements of audit.

c) Controls Required

Approve corporate risk assessments.

3. Financial and Resource Implications

There are no financial implications associated with this report.

4. Equalities Implications

There are no equalities implications associated with this report.

5. Climate Change and Environmental Implications

There are no climate and environmental implications associated with this report.

Appendices

Appendix A – Risk Assessment Actions September 2023 – September 2024

Background Documents:

None

Appendix A - Risk Assessment Actions September 2023 – September 2024

Risk Assessment	Action Required
Allotments	Cut Folly Lane hedge fronting on to the highway.
Bandstand	Ensure electric cupboards are locked at all times. Prepare method statement and risk assessment prior to the erection of the Xmas Tree. Undertake inspections of Xmas tree following adverse weather (snow, high winds) Obtain method statement and risk assessment and completion certificate for installation of Xmas Lights. Monitor that the Street Trader and public house is operating within their defined area and agreed terms.
Bus Shelter	Any gutter cleaning requires liaison with contractor to ensure safe system of work, including risk assessment and method statement.
Business Continuity	Scheduled meetings with Lamont Pridmore. (Accountants)
Fairhill	Commission Annual Play Area Inspection Report in November 2023. Quarterly checks of play area for defects. Tree liability survey for low/medium risk trees – address any defects. Inspect football goals for their integrity any hazards.
Finance	Finalise bank account signatories daily limits and banking services.
Fire	Portable Appliance Testing - next due in July 2024 Service the Fire Extinguishers - next due April 2024. Weekly recorded fire check of the office. Monitor condition of the fabric of the office and any appliances.
Governance	Fireproof cabinet is locked at night to protect key files and IT backups.
IT & Website	Undertake Staff DSE Assessments upon request. Ensure all backup tapes are securely locked in fireproof cabinet. Staff training to ensure business continuity. Monitor website for content, accuracy, accessibility.
Lone Working	Identify First Aid Training for staff.
Musgrave Monument	Annual service of clock mechanism – next due in October 2023 Ensure main access door is always locked at all times. Annual maintenance inspection of the ladder and latchway system - next due Feb 2024. Obtain method statement and risk assessment and completion certificate for installation of Xmas Lights.
Office	Undertake Staff DSE Assessments upon request. Portable Appliance Testing - next due July 2024 Service the Fire Extinguishers - next due April 2024. Weekly recorded fire check of the office.
Remembrance Day Parade and Service	Liaison with Cumbria Police for traffic management for parade.
Seats	Monitor - dangerous seats to be removed.

Risk Assessment	Action Required
Thacka Beck Field	Monitor boundary fencing and alongside watercourse. Meetings with contractor to identify any hazards arising from the Grounds contract. Grounds Contract to be retendered for 2024 season. Raise any tree condition concerns with relevant landowner. (Risk of trees falling from neighbouring land)
War Memorial (St Andrews)	Inspection of asset ahead of Armistice Service.

FINANCE COMMITTEE

Date: 18 September 2023

Public Report

Matter: Internal Audit 2023-24

Item no: 11

Author: Responsible Finance Officer

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

To consider the scope of Internal Audit coverage for 2023-24.

Recommendations:

- i. Approve the proposed scope of Internal Audit for 2023-24 and recommend this go forward to Full Council for ratification.

Law and Legal Implications

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

The Accounts and Audit Regulations 2015 require the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

Under the same Regulations, the Council must conduct an annual review of the effectiveness of its system of internal control. The independent internal audit opinion is a key element of that review.

1. Report Details

- 1.1 Following a satisfactory review of the Council's internal audit arrangements for 2022-23, Mrs Jean Airey was re-appointed as its auditor for the current financial year (Minute PTC23/17eii).
- 1.2 The attached outline plan describes the scope of Mrs Airey's planned coverage for the year; she has revised her detailed plan to reflect current updated best practice.
- 1.3 As in previous years, Mrs Airey intends to carry out the work in two stages. The first of these is scheduled for February/March 2024 to fit in with the Council's review of its internal control environment late in 2023-24, which enables it to consider whether internal controls have operated effectively throughout the

financial year. The timing of the second, financial audit, stage would be in April 2024, to enable her to review the year-end accounts.

2. Options Analysis including risk assessment

a) Risk

The Council does not have a robust internal audit regime.

b) Consequence

Irregularities are not detected leading to loss or waste of resources; criticism from external audit; reputational damage.

c) Controls Required

Appointment of an independent and competent internal auditor, who works to an appropriate internal audit plan.

3. Financial and Resource Implications

This report is concerned solely with financial management.

4. Equalities Implications

There are no equalities implications associated with this report.

5. Climate Change and Environmental Implications

There are no climate and environmental implications associated with this report.

Appendices

Outline Audit Plan 2023-24

Background Documents:

Accounts and Audit Regulations 2015

Correspondence with Internal Auditor

Outline Internal Audit Plan 2023-24

AGAR REFERENCE	COMPLIANCE CHECKS	YES/NO	RECOMMENDATIONS FOR ACTION.
A. Appropriate accounting records have been properly kept throughout the year. Periodic bank account reconciliations were carried out during the year	Checks are made of core accounting records i.e. in house cashbook or commercial accounting package for accuracy and monthly summaries to appropriate budget headings. Bank reconciliations are prepared on receipt of bank statements; presented to Council or Committee. A signature of a member on the respective bank statement verifies the accuracy of the information.		
B. This authority complied with its Financial Regulations. Payments were supported by invoices; all expenditure was approved and VAT appropriately accounted for.	Verify that Financial Regulations (FR), Standing Orders and all relevant policy and procedure documents are regularly reviewed and reflect current legislation. Confirm tender processes are in place and adhere to FR. Confirm VAT balances back to core accounts. Payments/refund requests are made to HMRC within the timescale. Confirm that there is a clear audit trail – invoices to Schedule of Payments- Council approval - Bank statements.		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Check review of Risk Assessments, Health and Safety Policies etc. Verify adequate statutory and other insurance cover. Check safety inspections and relevant documentation. Documented evidence of Internal Control and review of the Internal Audit.		

<p>D. The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate.</p>	<p>Confirm the minutes of the Council documents the precept for the current year and subsequent financial year in detail. A minute exists for the receipt of the precept. There is timely submission to the District Authority. The precept figure has been determined after submission of an RFO report with recommendations. Verify the presentation to the Council of regular budget comparison reports, and variations are addressed. Earmarked reserves are clearly identified. An investment strategy exists for cash reserves in excess of £100k</p>		
<p>E. Expected income was fully received based on correct prices, properly recorded and promptly banked; Vat has been accounted for as relevant.</p>	<p>Ensure that appropriate controls and documentation exists to provide an audit trail and ensure security of all income, particularly cash i.e. segregation of handling from source to banking. Regular review of pricing structure for all undertakings. Comprehensive documentation – Hire of facilities, Allotments, Burials, Leases. All income collected within timescale.</p>		
<p>F. Petty Cash, Debit Cards, Cash expenses approved and Vat accounted for.</p>	<p>Confirm receipts for all expenses. Check authority for Debit/Credit card payments and all such are paid in full. Vat allocated to budget headings and correctly recorded in VAT Returns.</p>		

G. Salaries to employees and allowance to members were paid in accordance with the Council's approvals, and PAYE, N.I. and Pension requirements were properly applied.	Ensure staff contracts of employment have been issued. Verify staff record file noting sickness absences, holidays etc. Verify appropriate deductions have been made – PAYE/N.I./Pension. All relevant sums paid to HMRC/Pensions with in the statutory time scales.		
H. Asset and investments registers were complete and accurate and properly maintained. Include loans to and from the Council.	Verify regular review of Asset Register and correct documentation of acquisitions and disposals. Confirm all assets are adequately covered by insurance. Check insurance renewal dates, loyalty agreements, value of assets and appropriate statutory cover. Check investments for "Fixed Asset" inclusion in AGAR(9) Borrowing and lending to be checked.		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (Receipts and Payment or Income and Expenditure), agreed with the core accounts, supported by an adequate audit trail from the underlying records. Where appropriate debtors and creditors were properly recorded.	Verify the accuracy of the year-end bank reconciliation detail. Confirm the correct roll forward balance figure from the previous year has been carried forward to the new financial year. Review debtors/creditors and appropriate adjustment if income and expenditure accounts.		

K. If the Council certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.	Exempt authorities only. Verify a Council minute exists to ensure declaration of exemption. Check publication of correct documentation on the website.		
L. The author publishes information, on a free to access website, up to date at the at the time of the internal audit in accordance any relevant transparency code requirements	For authorities less than £25k verify compliance with all Transparency Code requirements.		
M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	Examine Notice of Public Rights. Ensure compliance with "30 days" Verify notice is/has been published on the website.		
N. The authority complied with the publication requirements for the prior year AGAR.	Verify publication of the Conclusion of Audit with External Auditors certification. Examine minutes to verify the conclusion has been notified to Council.		
O. Trust funds (including charitable) – The Council met its responsibility as a trustee.	Should the Council be a Charitable Trustee or operate any trust, check compliance with all requirements.		



Penrith Town Council

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Tel: 01768 899 773 Email: office@penrithtowncouncil.gov.uk

PROCUREMENT POLICY

BACKGROUND

CURRENT GOVERNMENT PROCUREMENT AGREEMENT (GPA) THRESHOLDS

These thresholds, which were previously set by the EU, are now determined by the UK Government and are valid from 01 January 2022. They apply to high value procurements which will rarely, if ever, be made by the Town Council. When applying the new thresholds, the Council must ensure that contract value estimates include an allowance for VAT. This will include instances where VAT is initially payable but later recoverable:

Public Works contracts ~~£4,733,252~~ £ 5,336,937

Public Service & Supply contracts ~~£189,330~~ £ 213,477

The Council is also obliged to follow some basic principles.

For supplies and services over these thresholds, a tender notice must be placed on the Find a Tender Service (FTS) website (previously advertised in the Official Journal of the European Union (OJEU)) to give all relevant providers an opportunity to tender.

Tenders must be invited in accordance with one of the prescribed procedures either Open, Restricted, Competitive with Negotiation, Competitive Dialogue, Innovation Partnership or Light Touch Regime. Each of these procedures imposes minimum time scales covering the tender activities to ensure that reasonable time is given to interested parties to respond to advertisements and prepare submissions.

NATIONAL RULES

Whilst there is no prescription on local authorities to tender out specific services all councils have a duty under best value legislation as laid down by Part 1 of the Local Government Act 1999 to fundamentally review their services and make arrangements to ensure continuous improvement, having regard to economy, efficiency and effectiveness.

All contracts opportunities and contract awards of £25,000 in value and above in accordance with The Public Contracts Regulations 2015 must be advertised openly on the Contracts Finder portal.

LOCAL RULES

1. The Council will strive to attain best value for all goods, materials and services which it purchases.
2. "Best Value" will be defined as a balance of price, quality of product and supplier services.
3. The Council will operate a transparent procurement process in accordance with its Financial Regulations and Standing Orders for Contracts.
4. The Council will purchase locally wherever possible and where best value can be satisfied. The Council will primarily make purchases within the parish of Penrith and from the local surrounding area ~~and the district of Eden~~.
5. In evaluating "best value", the past record of the supplier will be taken into account.
6. The Council will purchase Fair Trade and recycled and sustainable goods where possible.
7. The Council will purchase re-cycled goods or less environmentally damaging materials where they meet the required functional standard and will have regard to protect and sustain the environment.
8. Procurement activities will comply with the Council's Financial Regulations and the Procurement Regulations 2015 and reflect the practices as recorded in the NALC Procurement Toolkit.
9. Tender opportunities will be promoted on the Councils website to encourage tenders from local community and voluntary organisations and the local SME sector.
10. The Council will show favour to organisations that pay the Living Wage as set by the Living Wage Foundation.

THRESHOLDS & PROCEDURES

Procedures as recorded in the Financial Regulations apply. Procurements should not be disaggregated solely to avoid the need to meet a more rigorous procedure.

Estimated contract value (net of VAT)	Contract requirements
Up to £15,000	<p>A purchase can be made from the source that offers the best value for money to the Council. This should be demonstrated by the obtaining of 3 written quotes, where this is possible.</p> <p>Contracts shall be by written instruction.</p>
£15,001 to £25,000	<p>Shall be advertised on the website of the Council (and/or other public advertisement as determined by the relevant Committee) unless, in consultation with the Responsible Financial Officer, it is agreed to approach suppliers on an ad hoc basis inviting expressions of interest (in which case 3 written quotes shall be sought).</p>
£25,001 to £50,000	<p>Procurement opportunities over £25,000 in value shall be openly advertised on the Council's website and shall also be advertised on Contract Finder within 24 hours of that advert appearing together with unrestricted and full direct internet access to relevant contract documents.</p> <p>A formal written contract approved by a solicitor must be utilised. A purchase order referring to the contract will also be utilised where required. Following award of the contract, relevant details must be published on Contract Finder.</p>
£50,001 to GPA procurement threshold	<p>Shall be advertised on the website of the Authority and on Contract Finder (within 24 hours of any other adverts appearing; and /or other public advertisement as determined by the authorised officer) together with unrestricted and full direct access to relevant contract documents.</p> <p>Pre-Qualification Questionnaires (PQQ's) can be used in procurements above the lower GPA threshold for supplies and services for tender opportunities for works contracts. A formal written contract prepared/approved by the Council's Solicitor must be utilised. A covering purchase order referring to the contract will also be utilised where required.</p> <p>Following award of the contract, relevant details must be published on Contract Finder.</p>

Estimated contract value (net of VAT)	Contract requirements
<p>GPA procurement threshold and above</p>	<p>Shall be advertised on the Find a Tender Service, and on the Council's website and on Contract Finder as soon as practicable after the FTS notice.</p> <p>Pre-Qualification Questionnaires (PQQ's) can be used in procurements above the lower GPA threshold for supplies and services for tender opportunities for supplies, services and works.</p> <p>The Council's Solicitor shall advise on the most appropriate procurement procedure to be used for the relevant supplies. Services and/or works to be procured. The two most common procedures are:</p> <p>Open Procedure - anyone can submit a tender</p> <p>Restricted Procedure - following receipt of expressions of interest a pre-qualification questionnaire (PQQ) is used to shortlist candidates who are then invited to submit a tender.</p>

APPROVED:

Reviewed annually



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CORNMARKET BANDSTAND HIRE POLICY

INTRODUCTION

The ~~Cornmarket~~ Bandstand is located within Penrith Town Centre and is primarily available for use and hire to community groups, charities and for promotional events.

The Bandstand Hire Policy has been designed to provide information to individuals and organisations wishing to hire the Bandstand in Penrith.

ITEMS TO CONSIDER

When planning to use the Bandstand you should consider the following:

Risk Assessment

Organisers of an event have a legal responsibility to ensure health, safety and welfare of any employees, volunteers and contractors involved in arranging the event and to the public and participants attending. This should be ensured by carrying out a risk assessment, in which hazards associated with the event should be identified, the level of risk assessed, and the appropriate action or control measure considered to reduce these risks to an acceptable level. Organisers are required to prepare a risk assessment in advance of the event and submit a copy to Penrith Town Council.

Licensing

Under the Licensing Act 2003, a Temporary Event Notice (TEN) ~~will~~ may be required for the provision of regulated entertainment. If you are planning to use the Bandstand ~~in Penrith~~ for any of the following activities a TEN licence may be required:

- the performance of a play.
- the exhibition of a film.
- a performance of live music.
- any playing of recorded music.
- a performance of dance; and
- entertainment of a similar description.

Should your event be associated with any of the activities outlined above then you should contact ~~Eden District Council~~ Westmorland and Furness Council who are the Licensing Authority on 0300 373 3300 to establish if a TEN is required.

Insurance

All events will require Public Liability Insurance cover with £5,000,000 limit of indemnity.

You are required to provide a copy of your Public Liability Insurance Certificate to the Council with your completed Application to Hire the Bandstand Form.

BOOKING PROCESS

The Application

The hirer is advised to read the 'Items to Consider' and the 'Terms and Conditions' before completing and returning the Application to Hire the Bandstand form.

Please send completed application forms to:

Penrith Town Council

Unit 1, Church House

19-24 Friargate

Penrith

CA11 7XR

By email to office@penrithtowncouncil.gov.uk

With the application form the following supporting documentation should also be supplied:

- Risk Assessment
- Public Liability Insurance Certificate

- Event Plan (if applicable)

Application forms should be submitted to Penrith Town Council a minimum of 4 weeks before the proposed date of the event in order for the application to be considered fully.

Consideration of the Application

Penrith Town Council will contact the hirer within 2 weeks of receipt of the hirer's application, notifying whether the application has been successful or not. This will be subject to adhering to the Council's Terms and Conditions.

Confirmation

Once the hirer has received a letter of confirmation from Penrith Town Council the hire may proceed.

~~After~~ Having received confirmation of a booking from the Council ~~has been received~~, the hirer shall arrange to meet a representative of the Council to undertake a pre-event inspection. It is recommended that the inspection is undertaken within 5 days of the event. To arrange the inspection please contact the office on 01768 899773 or email scmanager@penrithtowncouncil.gov.uk

If the hirer is found to be undertaking any activity not agreed by the Council, this activity ~~will~~ may have to cease immediately.

TERMS AND CONDITIONS

Applications

All applications for the hire of the Bandstand are to be addressed to Penrith Town Council. All applications should be submitted with the required supporting information.

Assignment

The booking shall remain personal to the individual or organisation hiring the Bandstand. The use of the Bandstand shall not be sublet, assigned, or transferred to another organisation or individual.

Hire Fee

The fees and charges for the Bandstand are agreed by the Council annually. The hire fee will be charged in accordance with the approved fees and charges.

Hirers will be charged for the use of the Bandstand by invoice following the event.

Refusal of Booking or Cancellation

The Council reserves the right to cancel any application for the hire of the Bandstand without being required to give any such reason for the cancellation.

The Council reserves the right to withdraw the permission to use the Bandstand but shall not be under any liability for any expense incurred or loss sustained by the hirer as a result of the cancellation or withdrawal of permission.

Cancellation by the hirer must be received in writing to the Council in advance of the agreed event date.

Health and Safety

The hirer agrees to undertake a risk assessment for the event and is to ensure all employees, volunteers and contractors involved in organising the event ~~and the public and participants attending the event~~ comply with all relevant health and safety legislation. Measures to ensure the safety of the participants, performers and members of the public attending the event should be considered in the event risk assessment.

A copy of the hirers risk assessment must be submitted with the Application to Hire the Bandstand form.

Where a hirer requires use of the Bandstand electric supply, the hirer should be aware that the electrical sockets are set up high in the Bandstand structure. The hirer should be mindful of this when planning the activity and acknowledge this within their Risk Assessment.

Insurance and Indemnity

The hirer will insure the event ~~against public liability,~~ with a minimum £5,000,000 limit of public liability indemnity. A copy of the hirer's insurance certificate must be submitted with the Application to Hire the Bandstand form.

Penrith Town Council is not responsible and will not accept any liability for any loss, damage, injury whilst using the Bandstand.

Failure to produce proof of insurance cover when submitting the Application to Hire the Bandstand form will delay permission being granted and may lead to cancellation of the booking.

Event Plan

An Event Plan may be required to be presented to the Council with the Application to Hire the Bandstand form. It is likely that an event plan is required where an event includes a range of performers or activities or is part of a larger town centre event. The Event Plan should be presented to the Council at least 21 days prior to the event.

The Event Plan would be expected to include main event organiser, programme of events, spectator details, stalls and shows, health and safety, equipment, power requirements, first aid, timings, and any other ~~aspect~~ **information considered** appropriate to the event.

Use of the Bandstand

The hirer shall not use the bandstand for any purpose whatsoever other than the activity identified on the Application to Hire the Bandstand form and approved by the Council.

No alterations to the structure of the Bandstand are allowed. Any lighting, fittings or seating will not be ~~allowed~~ **permitted** without prior written consent.

The hirer shall not drive any nails, screws, staples, pins into any part of the structure of the bandstand.

The hirer must be mindful of the surroundings and not undertake any activities which may present nuisance to neighbours.

Litter and Cleanliness

It is the hirer's responsibility to ensure that all litter and rubbish arising from the event is cleared away or placed in the litter bins on site.

Responsibility of the Council

The Council endeavours to provide the Bandstand in a litter free, clean, and well-maintained condition for use of the hirer and the general public.

The Council will undertake maintenance work to the Bandstand as is deemed necessary.

The Council will maintain a booking system ensuring the avoidance of double bookings.

The Council through its Community Caretaker Contract will inspect, clean, and maintain the Bandstand.

The Council will ensure that electrical testing certificate checks are undertaken and remain in date to meet legislation.

The Council will endeavour to process the hirers Application Form as expeditiously as possible.

The Council will seek to support hirers through the Application process.

Further Information

The officers of the Council are available to assist and support you through the application process. Should you have any questions during the application stage then the hirer is encouraged to talk these through with the Council.



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RISK MANAGEMENT POLICY

Introduction

Risk Management is an essential feature of the Town Council's corporate governance arrangements. Risk Management applies to all areas of the Council's work and this Policy outlines the overarching approach to Risk Management. This Policy is supported by other approved policies, protocols and procedures.

Definition

Risk Management is the way that the Council responds to uncertainty in both the internal and external environment. Having a policy for risk management allows the Council to:

- a) Identify risks in the context of corporate objectives.
- b) Assess risks to determine and develop actions and controls to manage risks.
- c) Communicate with all stakeholders its process for identifying and managing risk.

Policy statement

Penrith Town Council recognises that it has a responsibility to manage risks, both internal and external, and is therefore committed to the implementation of a risk management policy to protect the Council.

The Town Council recognises that Risk management is an essential part of effective corporate governance, and that the Council has a statutory duty to have in place arrangements for managing risk as stated in the Account and Audit Regulations.

Assessing risk

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. Risk management is part of the review and when completing The Annual Governance Statement for the external auditor, the Council is confirming the following assertion:

"Assertion 5: Risk Management

We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required."

To warrant a positive response to this assertion, the Council needs to have the following arrangements in place:

- a) Identifying and assessing risks. The Council needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.
- b) Addressing risks. Having identified, assessed and recorded the risks, the Council needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk which will include the use of internal controls and insurance cover.

Risk assessment

Risk Assessment forms a key element as to how the Council assesses risk. The Council on an annual basis will review the following corporate risk assessments:

- Business Continuity
- Finance
- Fire
- Governance
- Information Technology and Website
- Lone Working
- Services and Assets

Furthermore, the Council reviews annually several of its key policies and procedures to identify and manage risk. These include:

- The annual review of the corporate health and safety policy.
- The annual review of corporate risk assessments.
- The annual review of the procurement policy.
- The annual review of the internal control policy.
- The annual review of the corporate financial regulations.

The Council maintains a documented Governance and Finance Schedule that it monitors and manages across the year.

Reviewing our risk

The risk assessment template used to prepare the corporate risk assessments is the Health and Safety Executive corporate template.

Risk Assessments are a continual process and whilst they are reviewed annually, they are live documents which form an essential part of service delivery.

Reporting of risks

The risk assessments and supporting policies are reviewed annually by the Finance Committee.

Persons responsible for the delivery and monitoring of this policy

Risk management is embedded in the everyday culture of the Council. The roles and responsibilities are set out below and are designed to ensure that risk is managed effectively:

Elected Members

Risk management is a key part of the Members role, where they lead on the monitoring, approval, review of the Risk Management Policy, Risk Assessments and associated policies.

Town Clerk

Is responsible for the oversight and management of the Council employees and the implementation of agreed policies. The Town Clerk will communicate with and provide advice to Elected Members on matters relating to Risk Management.

Services and Contracts Manager

Is responsible for Health and Safety Policy and the preparation and ongoing monitoring of the corporate risk assessments. This includes the inspection and monitoring of assets, the health and safety responsibilities for third party contractors and addressing the actions arising from the risk assessments.

Responsible Finance Officer

Is responsible for Section 151 of the Local Government Act 1972, the RFO manages the financial affairs of the Council, including reviewing the system of internal control and ensuring that the Council is adequately insured.

Employees

All employees have a duty responsibility to achieve a healthy and safe workplace, and to take reasonable care of themselves and others. Employees are required to report risk factors to managers and elected members as appropriate.

Internal Audit

Provides an important scrutiny role by carrying out audits to provide independent assurance to the Council that the necessary management systems are in place and that business risks are being managed effectively.

External Services

The Council has a range of external providers including external accountancy, IT and website support who manage, monitor and advise on risks as required. The Council will submit its accounts annually to the appointed external auditor.

Adopted: September 2019

Reviewed: Annually

FINANCE COMMITTEE

Date: 18 September 2023

Public Report

Matter: Banking and Account Signatories

Item no: 13

Author: Responsible Finance Officer

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

To receive an update on the Council's Banking arrangements, and to approve the bank account signatories for the term of this Council.

Recommendations:

The following recommendations are considered and if approved they go forward to Full Council for ratification:

- i. Approve for the bank account with the Lloyds Bank to be closed and the account with the HSBC Bank to be retained.
- ii. Approve that the Services and Contracts Manager be added as a new account administrator on the HSBC account in the absence of the Town Clerk.
- iii. Note the resolution from Finance Committee 20 September 2021 (Minute FIN20/25) to increase the daily payment limit on the HSBC account from £10,000 per day to £20,000 and instruct that this is implemented as soon as practicable.
- iv. Approve for a Business Debit Card application be made for the Services and Contracts Manager on the HSBC Account.
- v. Approve signatories for each of the Council's bank and investment accounts for the term of this Council.

Law and Legal Implications

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

1. Report Details

- 1.1 Council have resolved to look at alternative banking arrangements having closed its account with the Cumberland Building Society. The resolution is ongoing. Council approved amendments to the Financial Regulations in March 2023 and in particular with regards to signatories on investment, savings and current accounts. This report addresses both banking and account signatories.

Banking

- 1.2 The Council has a long term established bank account with the HSBC, an account with the Penrith Building Society and an investment account with the CCLA Public Sector Deposit Fund.
- 1.3 As part of the Councils review of banking it has been working to establish a new bank account with Lloyds Bank, this being agreed at Finance Committee 20 March 2023 (FIN22/98). The intention being that once the account was opened and was evidenced to be functioning effectively the HSBC would be closed.
- 1.4 The Council has been working with Lloyds to open a new bank account but has experienced difficulties finalising the account set up with problems being encountered with the issue of debit cards and the efficient switching of Direct Debits and Standing Orders. The intended date of account switch was the 09 July 2023. The switch failed and it has not been possible to effectively complete the automatic account switch to this date. This is giving the Council concerns about the effectiveness of moving fully to Lloyds Bank giving the difficulties officers are facing. Giving these difficulties it is recommended that the Lloyds Bank account be closed, and the Council continues its banking arrangements with the HSBC.
- 1.5 The HSBC bank is functional for the Council's needs. Payments, Direct Debits and Standing Orders are all established. Investment income is paid directly into the account and access to the online account and statements is straight forward. There are however some amendments and additions proposed to the HSBC banking arrangements. These being:
- i. The addition of the Services and Contracts Manager as a new account administrator on the HSBC account in the absence of the Town Clerk.
 - ii. Finalisation of a change to the daily payment limits. This being an increase from £10,000 per day to £20,000 which was initially resolved by Finance Committee in September 2021 (Minute FIN20/25), but so far has not been implemented.
 - iii. A Business Debit Card be applied for with the HSBC in the name of the Services and Contracts Manager.

Bank Account Signatories

- 1.6 The Council's Financial Regulations include that four officers and four Councillors will be approved account signatories with any combination of two people authorised to sign. The four councillor account signatories would become signatories for the term of the Council.
- 1.7 The table below sets out the current account signatories on each account:

Penrith Building Society	HSBC	CCLA
Viv Tunnadine	Cllr. Burgin	Cllr Burgin
Ian Parker	Cllr. Kenyon	Cllr Jackson
John Kemp	Cllr. Jackson	Viv Tunnadine
Rosalyn Richardson		Ian Parker
		John Kemp
		Rosalyn Richardson

- 1.8 The account at the Lloyds Bank that has been opened has four officer account signatories in place at present, however this report recommends that the account be closed, thus requiring no further Councillor signatories.
- 1.9 To comply with the Council's Financial Regulations the following account signatories are required:

Penrith Building Society	-	Four Councillors
HSBC	-	One Councillor and Four Officers
CCLA	-	Two Councillors

- 1.10 It is proposed that the four officer signatories required for the HSBC account be the same as those stated for the Penrith Building Society and the CCLA account.

2. Options Analysis including risk assessment.

a) Risk

The Council does not have a robust banking and internal control arrangements.

b) Consequence

Financial risk, reduction in financial control arrangements, inability to process financial transactions, and manage investments and accounts.

c) Controls Required

Authorising banking and bank and investment account signatories allows the Council to function in a business-like manner and ensures that control measures are in place for the management of the Council's accounts.

3. Financial and Resource Implications

This report is concerned solely with financial management.

4. Equalities Implications

There are no equalities implications associated with this report.

5. Climate Change and Environmental Implications

There are no climate and environmental implications associated with this report.

Appendices

None

Background Documents:

Financial Regulations

Previous Committee Reports.

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Section 3 - External Auditor Report and Certificate 2022/23

In respect of

Penrith Town Council

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2022/23

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

NONE

3 External auditor certificate 2022/23

We certify/~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read 'M. Moore', written over a light blue background.

Date

29/08/2023

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

PENRITH TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

15/05/2023


and recorded as minute reference:

PTC23/17fiA

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk


V. Tunnadure

<https://www.penrithtowncouncil.gov.uk/>

Section 2 – Accounting Statements 2022/23 for

PENRITH TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	526,380	627,945	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	450,069	455,209	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	29,407	22,165	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	234,712	260,395	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	143,199	159,245	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	627,945	685,679	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	626,526	697,223	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	156,299	181,919	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

Date

18/04/2023

I confirm that these Accounting Statements were approved by this authority on this date:

15/05/2023

as recorded in minute reference:

PTC23/17fiiA

Signed by Chairman of the meeting where the Accounting Statements were approved

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FINANCE COMMITTEE

Date: 18 September 2023

Public Report

Matter: Budget Process 2024-25

Item no: 15

Author: Responsible Finance Officer

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

To consider the process to be adopted for the 2024-25 Budget.

Recommendations:

- i. Approve the process for preparing and agreeing the 2024-25 Budget and;
- ii. Agree the budget timetable, including setting the date of the December meeting of the Budget Working Group.

Law and Legal Implications

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

Sections 41 and 50 of the Local Government Finance Act 1992 require the Council to calculate its annual budget requirement and its resulting precept by 28 February.

The Council's budget must be determined in accordance with the provisions of the Local Government Finance Act 1992

1. Report Details

1.1 Introduction

No changes are proposed to the process for the preparation of the Council's annual budget: Officers believe that this appears to work well, however the Committee is asked to consider whether it wishes to make any changes.

The process starts by making a clear distinction between the committed level of budget and proposals to develop services. Key steps are the production of a Forecast Outturn for 2023-24, detailed estimates for 2024-25 and a Medium-Term Financial Plan.

During the process, members of the Finance Committee will meet in an advisory capacity as a Budget Working Group, without the formality of committee rules, enabling freer discussion and shortened timescales. Although two Working Group meeting dates are planned, additional meetings could be called if necessary.

1.2 Forecast Outturn 2023-24

This forecast reviews current expenditure and income to identify trends which will have an impact on the current and, potentially, next year's budget. The budgetary control reports will assist in this part of the process, a key part of which is to forecast the level of reserves at 31 March 2024. Early indications are that this year's expenditure is likely to be below Budget.

1.3 Detailed Estimates 2024-25

Production of detailed estimates for each budget heading form the basis of the proposed budget. In particular, as they are the largest single item of expenditure, salaries are estimated in detail, using all known and assumed factors.

a) Base Budget

The Base Budget is a continuation budget which identifies and provides for the current committed level of service to be maintained. The current year's budget will need to be adjusted for:

- The removal of any one-off items included in the 2023-24 budget.
- The inclusion of pay and price inflation (suggest price inflation only where unavoidable); and
- The inclusion of the estimated costs of contractually committed changes to expenditure or income (e.g., devolved assets).

b) Service Development Proposals (Growth Items)

All Members will be given the opportunity to suggest items which would involve increased expenditure but would enable the Council to provide a better level of service to the community. These could be one off items, for a single financial year, or could create an ongoing financial commitment, in which case the future implications should be identified clearly. (As resources will probably be limited, Members should also be asked to suggest reductions to budgets, either to achieve reductions or to redirect monies to more favoured items.)

Growth items (bids) should not be included in the Base Budget but will be scheduled separately for consideration by the Finance Committee and Council. In all cases, proposals should be assessed by reference to the Council's budget priorities.

c) Budget Priorities

It is suggested that the Council's priorities for the 2024-25 Budget should be:

- Delivery of the priorities stated in the Council's Business Plan;
- Unavoidable legislative changes; and

- Essential work to meet health and safety standards or to ensure business continuity.

d) Assessment of Growth Proposals

Each growth proposal should be assessed against the budget priorities, in order to ensure that the allocation of available resources is aligned with corporate objectives. Bids should be assessed on their merits, with preference given to items which deliver a specific outcome stated in the Business Plan.

e) Level of Precept and Council Tax

The level of precept, and hence Council Tax, will need to be considered during the budget round.

The Government did not set referendum principles (which would limit flexibility for council tax rises) for local councils in 2023-24. It appears that has not set referendum principles again for 2024-25 for town councils, so the Council will have a free hand to set an appropriate precept to meet its aspirations for the community.

f) Reserves

The Council's current target for reserves is to ensure a general reserve equivalent to 35% of its annual net expenditure up to 31 March 2026, then a 30% balance from 1 April 2026 onwards. This aim should be maintained into the 2024-25 Budget, specifically the Medium-Term Financial Plan.

Contributions to the Devolution Reserve are calculated by reference to the planned overall level of expenditure on devolved services and a marker figure of £46,344.

The Budget transfers £5,000 to the Election Reserve during 2023-24 to fund future election costs.

The Council's Reserves Policy will be revised during the budget process; it is again proposed that reserves should not be used to meet ongoing committed revenue expenditure.

1.4 Medium Term Financial Plan

The Medium-Term Plan projects the proposed budget forward into subsequent years, on a broad basis rather than in detail. It is a demonstration of financial sustainability and the Council's strategy for managing its finances. The 2023-24 Budget was determined with a view to delivering the Climate Change Strategy, accommodating the increased establishment costs and maintaining the General Reserve over the life of the Plan, without the need for excessive rises in Council Tax. These projections and the associated parameters will be reviewed during the budget process.

1.5 Available Resources

The current Medium Term Financial Plan (MTFP), agreed in January, is finely balanced with virtually no headroom for growth proposals over its five-year life,

which means that any growth would need to be financed either from reductions in the base budget or by higher Council tax increases than the planned 3.0% for 2024-25 onwards.

Members will appreciate from the present economic climate that inflationary and other pressures will impact on the Plan:

- The MTFP provides for a 4% pay award from 1 April 2023 and 2.0% in subsequent years. The 2023-24 provision might be exceeded and with the present rate of inflation future year increases might well exceed 2%.
- The MTFP parameters include price inflation of 5% on non-staffing costs. This level was proposed deliberately to contain budgets, particularly as the Council tends to underspend. With the latest CPI figures showing general inflation running at 8%, it may be necessary to allow for significant increases in some budget headings.
- Employer contributions to the Cumbria Pension Fund are currently fixed at 21.5% of salaries. There are likely to be financial factors which could adversely affect the rate of contributions for 2024-25 onwards.

It is too early to predict the consequences of these pressures, but it is possible to foresee the Council not only having very limited funds for new initiatives but also having to make reductions in existing budgets.

1.6 Timetable

The outline timetable for the budget process is as follows:

2 October 2023	Planning Committee to consider growth proposals, redirection or reduction in resources.
9 October 2023	Communities Committee to consider growth proposals, redirection or reduction in resources.
By 31 October	Individual Councillors to submit budget proposals.
13 November	Budget Working Group to consider broad budget prospects.
4 December (Members to confirm)	Budget Working Group to consider initial draft detailed budget.
December	Planning & Communities Committees to consider their estimates in the light of corporate budgets (if required)
15 January 2024	Finance Committee to consider proposed budget.
27 January	Council to approve budget and determine precept.

2. Options Analysis including risk assessment.

a) Risk

An inadequate budget process which fails to recognise financial and/or legal responsibilities.

b) Consequence

Overspendings leading to unwelcome curtailment of spending programmes; possible unpalatable council tax increase; setting an illegal budget; potential reputational damage.

c) Controls Required

A sound budget process will address these risks.

3. Financial and Resource Implications

A sound budget process is essential for robust financial management, however there are no direct financial implications arising from this report.

4. Equalities Implications

There are no equalities implications associated with this report.

5. Climate Change and Environmental Implications

There are no climate change and environmental implications with this report.

Appendices

None

Background Documents:

2023-24 and 2024-25 Budget Working Papers.

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FINANCE COMMITTEE

Date: 18 September 2023

Public Report

Matter: New Seat Southend Road

Item no: 16

Author: Services and Contracts Manager

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

To consider the purchase and installation of a new seat on Southend Road.

Recommendations:

- i. Approve the purchase and installation of new seat on Southend Road.

Law and Legal Implications

The Town Council resolved from 15 May 2023, until the next relevant Annual Meeting of the Council, that having met the conditions of eligibility as defined in the Localism Act 2011 and SI 965 The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012, to adopt the General Power of Competence.

The provision of a new seat on the public highway would require the Council to enter into a Memorandum of Agreement with Westmorland and Furness Council. The Council has entered into similar agreements for the provision of existing seats on the highway.

1. Report Details

- 1.1 A member of the public has enquired with the Council whether it would be minded to consider the provision of a new seat at Southend Road, Penrith. The resident outlined that there is an increasing number of people living in the south and east wards of Penrith who walk in the direction of New Squares for shopping and leisure, where currently there is little provision for the public to rest.
- 1.2 The Council currently provides three seats on Bridge Lane and one at the junction with Southend Road and Bridge Lane. The seats on Bridge Lane are all on the same side of the carriageway and the one located at the junction requires the crossing of a pedestrian crossing.
- 1.3 The proposed location for a new seat is on the footpath in front of the wall at the Leisure Centre, Southend Road. The pedestrian footpath is suitably wide in this location.
- 1.4 Westmorland and Furness Council are responsible for highways where the new seat would be located. They have been contacted and have confirmed that they would have no objection to the installation of a new seat in this location.
- 1.5 The Council's Benches Policy does state that the Council will only provide new benches in existing locations. However, in this case it is clear that there is

insufficient provision for seats in this locality. The area is increasingly busy due to access to the New Squares, leisure centre and the secondary school and as such a new seat would be of benefit to the public. The proposed seat would be of the approved corporate style.

2. Options Analysis including risk assessment.

a) Risk

Reputational risk to the Council.

Financial risk to the Council.

b) Consequence

Reputational – not providing a seat in this location may have a negative impact on the Council given the request came from a local resident.

Financial – should the cost be too great.

c) Controls Required

Reputational – mitigation is to give this request consideration.

Financial – mitigation is to purchase a new seat within budget.

3. Financial and Resource Implications

The cost for a new seat of corporate style including installation would be £850 which is within the approved seats budget for this financial year.

4. Equalities Implications

There are no equalities implications associated with this report.

5. Climate Change and Environmental Implications

The corporate style seat is manufactured from recycled materials.

Appendices

Appendix A- Proposed location of new seat

Background Documents:

Benches Policy.

Appendix A – Proposed Location of new seat

