



Penrith Town Council

Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR
Tel: 01768 899 773 Email: office@penrithtowncouncil.gov.uk

DATE: 13 February 2026

NOTICE IS HEREBY GIVEN that an **ORDINARY MEETING** of **THE FINANCE COMMITTEE** will be held on **Monday 23 February 2026**, at **5.15pm** 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 Penrith Town Council Office, 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. Lawson	Carleton Ward
Cllr. Jackson	North Ward	Cllr. Rudhall	East Ward
Cllr. D. Jayson	North Ward	Cllr. Shepherd	East Ward
Cllr. Kenyon	North Ward		

Mrs V. Tunnadine, Town Clerk, PSLCC

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 23 FEBRUARY 2026

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 08 December 2025.

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/their 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, ask questions, and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda. It is helpful if a member of the public who wishes to speak at a meeting makes a request to speak in writing to the Town Clerk **PRIOR** to the meeting. 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. Where the Council is unable to provide a response to the question at the meeting, they will do so in writing within seven days and the response will be attached to the minutes as an appendix.

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

Determine whether item 21 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

Note the written report.

7. Payments for Approval

- a) Note that Cllr. Jackson 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.

Payments for Approval, continued

- b) Agree two Members to undertake the Payments for Approval reconciliation for the meeting of Finance Committee on the 27 April 2026.
- c) Approve the monthly report of payments for December 2025 and January 2026.

8. Bank Reconciliation

Approve and sign the bank reconciliation as of 31 December 2025 and 31 January 2026 as a correct record.

9. Budgetary Control Statement 2025/26: 31 January 2026

Review and approve the Budgetary Control Statement for the period 31 January 2026 and recommend the statement be ratified by Full Council.

10. Assertion 10 Digital and Data Compliance

- a) Note the Assertion 10 Digital and Data Compliance Statement for the 2025/26 Annual Governance and Accountability Return (AGAR) 1.
- b) Note the Penrith Town Council Data Register 2025/26.
- c) Approve the GDPR Risk Assessment and recommend this go forward to Full Council for ratification.

11. Finance Committee Meeting Dates 2026/27

Consider the draft Finance Committee meeting dates for 2026/27 municipal year and recommend the dates go forward to Full Council for ratification.

12. Internal Audit Report

Receive and approve the Interim Report by the Internal Auditor for the period 01 April 2025 to 31 December 2025 and recommend the report go forward for ratification by Full Council.

13. Proposed Fees and Charges 2026/27

Consider and approve the proposed Fees and Charges for 2026/27 financial year and recommend these go forward for ratification by Full Council.

14. Banking Operations

Note the intention to withdraw £150,000 from the CCLA Public Sector Deposit Fund to be deposited in the HSBC account prior to the 31 March 2026. The balance in the CCLA after the withdrawal will be £480,000.

15. Review of the System of Internal Control 2025/26

Consider a review of the Council's system of Internal Control for 2025/26 and recommend that the report go forward for ratification by Full Council.

16. Cornmarket Area

Consider a request from the Board and Elbow Public House to be granted permission for use of the Cornmarket Area for outdoor hospitality in 2026 and to agree the charging arrangements and recommend these go forward for ratification by Full Council.

17. Work Plan

Note the progress on the Finance Committee Work Plan.

18. Health and Safety Specialist Support

Consider a subscription with Bright HR for Health and Safety support for all business operations.

19. Assets of Community Value

Consider whether to request assets be registered with Westmorland and Furness Council as Assets of Community Value.

20. Next Meeting

Note the next meeting is scheduled for **Monday 27 April 2026**, at **5.15pm** at the Board Room, Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR.

PART II PRIVATE SECTION

The following is exempt information as items 21 relates to the financial or business affairs of any particular person (including the authority holding that information) and personal sensitive information relating to members of staff.

21. Staffing Report

To consider the report and recommendations.

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 4.00 pm, Monday to Friday via office@penrithtowncouncil.gov.uk

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

DRAFT Minutes of the meeting of the

FINANCE COMMITTEE

Held on Monday 08 December 2025, at 5.15pm.

PRESENT

Cllr. Jackson	North Ward	Cllr. Rudhall	East Ward
Cllr. D. Jayson	North Ward	Cllr. Shepherd	East Ward

Responsible Finance Officer
Services and Contracts Manager

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 08 DECEMBER 2025

FIN25/52 Apologies for Absence

Apologies for absence were received from Cllrs Burgin, Kenyon and Lawson.

FIN25/53 Confirmation of the Minutes

Members authorised the Chair to sign the Minutes of the Meeting of the Finance Committee held on Monday 10 November 2025.

Cllr D. Jayson joined the meeting at 17:18hrs.

FIN25/54 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.

There were no declarations of interest and requests for dispensations.

FIN25/55 Public Participation

Members noted that there were no questions or representations from members of the public.

FIN25/56 Excluded Item: Public Bodies (Admission to Meetings) Act 1960

Members considered whether any items on the agenda should be considered without the press and public, pursuant to Section 1 (2) of the Public Bodies (Admissions to Meetings) Act, 1960 and agreed that there were no items to be considered without the press or public.

RESOLVED THAT:

Item 17 Proposed Budget 2026/27: Staff Salaries report be considered in Part Two, private session without the presence of the press and public as this item of business related to the financial and personal affairs of a particular person, in this instance members of staff.

FIN25/57 Resolutions Report

Members received and noted the Resolutions Report.

FIN25/58 Payments for Approval

- a) Members noted that prior to the meeting, Cllr. Kenyon and Cllr. Rudhall verified and confirmed that the banking transaction history for November 2025 reconciled and agreed with the transactions circulated with the meeting documents.
- b) Members were asked to agree the two Councillors to undertake the payments for approval checking for the next meeting of the Finance Committee to be held on the 23 February 2026.

RESOLVED THAT:

Cllr Jackson and Cllr Shepherd check the payments for approval prior to the meeting of the Finance Committee on the 23 February 2026.

- c) Members considered the Monthly Report of Payments for November 2025.

RESOLVED THAT:

The Monthly Report of Payments for November 2025 be approved.

FIN25/59 Bank Reconciliation

Members considered the Bank Reconciliation for the HSBC Bank account for the period ending 30 November 2025.

RESOLVED THAT:

The Bank Reconciliation for the HSBC Bank account for the period ending 30 November 2025 be approved and signed by Cllr. Shepherd.

FIN25/60 Budgetary Control Statement 2025/26: 30 November 2025

Members considered the Budgetary Control Statement 2025/26 Expenditure for the period to 30 November 2025.

RESOLVED THAT:

The Budgetary Control Statement 2025/26 expenditure for the period to 30 November 2025 be approved and go forward for ratification by Full Council.

FIN25/61 Reserves Policy

Members considered the draft Reserves Policy.

RESOLVED THAT:

The following amendments be made to the draft Reserves Policy and go forward for ratification by Full Council:

- i. The Devolution Reserve be renamed to the Assets Reserve and the reserve be capped at £200,000 by the end of the 2025/26 financial year.
- ii. A transfer of £50,000 be made from the General Reserve to create a new Pump Track earmarked reserve, enabling the Council to make a future capital contribution to Westmorland and Furness Council towards a proposed new pump track facility in Penrith.

FIN25/62 Investment Strategy

Members considered the draft Investment Strategy.

RESOLVED THAT:

The draft Investment Strategy be approved and go forward for ratification by Full Council.

FIN25/63 Proposed Budget 2026/27

Members considered the report setting out the proposed budget for 2026/27.

RESOLVED THAT:

- a) The Forecast Outturn expenditure for 2025/26 of £664,604 be noted.
- b) The Proposed Budget 2026/27 with a total expenditure of £624,575 which would, require a precept of £526,749, resulting from a 1% increase in Council Tax be recommended to go forward for consideration and approval by Full Council on 15 December 2025 which allows for and includes:
 - i. Salaries payable to staff in 2026/27, as detailed in the supporting confidential report (Minute FIN25/68)
 - ii. Service development proposals totalling £49,500.
 - iii. The proposed level of financial reserves.
 - iv. The parameters and forecasts included in the Proposed Medium Term Financial Plan.

FIN25/64 Financial Regulations

Members considered the reviewed Financial Regulations noting that this is the only policy with any substantive changes as a result of the annual policies and procedures review.

RESOLVED THAT:

The Financial Regulations with one further addition be approved and go forward for ratification by Full Council.

FIN25/65 Banking Operations

Members approved the withdrawal of £150,000 from the CCLA Public Sector Deposit Fund to be deposited in the HSBC account and noted that the balance in the CCLA account after the withdrawal will be £630,000.

FIN25/66 Request to adopt and restore a commemorative bench

Members considered a request from the Women's section of the Penrith Branch of the Royal British Legion to adopt and restore a commemorative bench.

RESOLVED THAT:

The Council adopts and restores the commemorative bench which is located at the old Royal British Legion building and that the restoration costs be met from the seats and shelters budget.

FIN25/67 Next Meeting

Members noted that the next meeting of the Finance Committee was scheduled for **Monday 23 February 2026, 5.15pm** at Penrith Town Council Office, Board Room, Unit 1, Church House.

PART II PRIVATE SECTION

The following is exempt information as items 17 relates to the financial or business affairs of any particular person (including the authority holding that information) and personal sensitive information relating to members of staff.

FIN25/68 Proposed Budget 2026/27: Staff Salaries

Members considered the Proposed Budget 2026/27 Staff Salaries report.

RESOLVED THAT:

The salaries payable to Council staff in 2026/27 be recommended to go forward to Full Council for approval as part of the Councils consideration of the proposed budget for 2026/27.

CHAIR:

DATE:

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

Access to Information

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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:

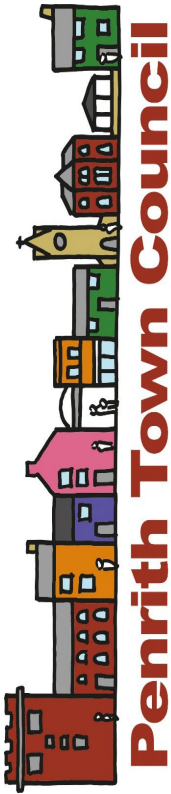
On hold - Not commenced

Completed

In progress - Started and ongoing

Reference	Activity	Status	Notes
Brought Forward from Previous Year			
FIN24/28	Bus Shelter Scaws enquiries with relevant landowners		Letter sent to landowner
FIN24/50	Noticeboard Upgrade and removal at Brentfield Way		
FIN24/84a	Legal Services Position to be advertised		
FIN24/100	Amendments to Financial Regulations		
FIN24/101	Installation of new seat on Nicholson Lane		
FIN24/103	Investigate new HSBC bank account		
Finance Committee 23 June 2025			
FIN25/08	Budgetary Control Statement to 31 May 2025 to Full Council		
FIN25/12	Play Area reserve – progress schemes as set out in the report		Over term of the Council
FIN25/13	Allotment Development budget – progress schemes as set out in report		Orders placed
FIN25/14	Plant new horse chestnut tree and install tree guard at Fairhill.		
Finance Committee 15 September 2025			
FIN25/23	Budgetary Control Statement to 31 August 2025 to Full Council		
FIN25/25	Risk Assessments to Full Council		
FIN25/26	Internal Audit Plan to Full Council		
FIN25/27	External Audit Certificate to Full Council and on website by 30/09/25		
FIN25/28	Budget Process for 2026/27 annual budget.		

Reference	Activity	Status	Notes
Finance Committee 15 September 2025			
FIN25/29	Responsibility for Benches confirmed with Industrial BID and Memorandum of Agreement with W&F Council completed.		
FIN25/30	Seats Budget – Progress the Sainsbury scheme and invite Councillors proposals for their wards.		Awaiting approvals
FIN25/31	Staff Annual Pay Increase implemented		
FIN25/35	Signage and Wayfinding – item to Full Council for approval.		
FIN25/36	Banking administration completed and payments of invoices undertaken in house. Financial Regulations and Internal Control Framework to be brought to Finance Committee in December.		
Finance Committee 10 November 2025			
FIN25/50	Cycle Parking Cornmarket – W&F consent, licence and works		W&F notified. MofA sent to W&F. Awaiting start dates.
Finance Committee 08 December 2025			
FIN25/60	Budgetary Control Statement to 30 November 2025 to Full Council		
FIN25/61	Reserves Policy to Full Council		
FIN25/62	Investment Strategy to Full Council		
FIN25/63	Proposed Budget 2026/27 to Full Council		
FIN25/65	Withdraw £150,000 from the CCLA account and deposit in the HSBC		
FIN25/66	Adopt and restore seat at British Legion.		

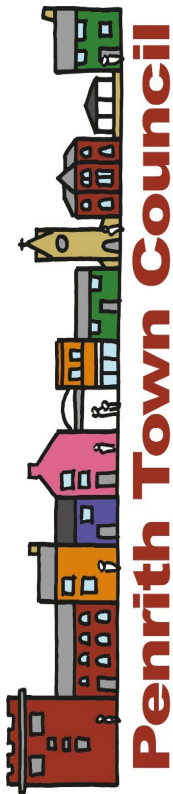


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Payments Schedule Dec 2025

Date	Ref	Details	Net £	VAT £	Total £	Budget
02/12/2025	CCR25-67	Post Office	25.20	-	25.20	
03/12/2025	25-223	SLCC Enterprises Ltd - Staff Training IT	20.00	4.00	24.00	
03/12/2025	25-234	SLCC Enterprises Ltd - Staff Training IT	20.00	4.00	24.00	
03/12/2025	25-235	SLCC Enterprises Ltd - Staff Training IT	20.00	4.00	24.00	
03/12/2025	25-236	Talk Action - Facilitation Training	299.00	-	299.00	
03/12/2025	25-237	Penrith BID Company Ltd - Signature Event Grant (Sparkle)	5,000.00	-	5,000.00	
03/12/2025	25-238	Gale Little - Cleaning Services	80.00	-	80.00	
03/12/2025	CCR25-68	Post Office	7.20	-	7.20	
08/12/2025	25-239	Westmorland & Furness Council - Play Area Penrith West	13,645.70	-	13,645.70	
08/12/2025	25-240	Westmorland & Furness Council - Play Area Penrith Pategill	7,000.00	-	7,000.00	
08/12/2025	25-241	Penrith Posters Ltd - Committee Papers	81.44	-	81.44	
08/12/2025	25-242	Cleaspec Cumbria Limited - Carpet Clean	395.00	79.00	474.00	
08/12/2025	25-243	Mark Hill Grounds Maintenance - Allotments	3,000.00	600.00	3,600.00	
08/12/2025	25-244	Eden District Talking Newspaper Association - October Newsle	25.00	-	25.00	
08/12/2025	25-245	Aindale KTD - Managed Print Use	276.97	55.39	332.36	
08/12/2025	25-246	Turnstone HR - HR Services	125.00	25.00	150.00	
08/12/2025	25-247	T Millican - Skip Hire	2,150.00	-	2,150.00	
09/12/2025	DD	Vodafone Ltd	176.00	35.20	211.20	
09/12/2025	CHG	Bank Charges to 17 Nov	1.00	-	1.00	
09/12/2025	CCR25-69	Kevin James Ltd - Print Toner	171.13	34.23	205.36	
10/12/2025	CCR25-70	Post Office	56.98	-	56.98	
10/12/2025	CCR25-71	Trainline	103.35	-	103.35	
15/12/2025	CCR25-72	Yorkshire Trading	14.98	2.99	17.97	
15/12/2025	25-248	George Hotel - Room Hire and Refreshments Armed Forces	946.15	-	946.15	
15/12/2025	25-249	Gale Little - Cleaning Services	60.00	-	60.00	
15/12/2025	25-250	Ian Parker - Mileage Expenses	17.28	-	17.28	
15/12/2025	25-251	Barron Media - Christmas Magazine	99.00	19.80	118.80	
15/12/2025	25-252	GeoXphere Ltd - Parish Online Subscription	500.00	100.00	600.00	
16/12/2025	BP	HMRC PAYE/NIC	6,707.41	-	6,707.41	
16/12/2025	BP	Pensions Nov 25	6,885.99	-	6,885.99	
17/12/2025	CCR25-73	Westmorland and Furness Council	19.00	-	19.00	
17/12/2025	DD	BrightHR	43.20	8.64	51.84	
23/12/2025	DD	British Gas	29.03	1.45	30.48	
28/12/2025	BP	Net Pay Dec 2025	17,440.19	-	17,440.19	
29/12/2025	CCR25-74	Adobe	101.10	20.22	121.32	
31/12/2025	DD	Vodafone Ltd	240.00	48.00	288.00	
Total			65,782.30	1,041.92	66,824.22	

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Payments Schedule Jan 2026

Date	Ref	Details	Net £	VAT £	Total £	Budget
06/01/2026	CCR25-75	Post Office	28.80	-	28.80	Printing, Postage & Stationery
06/01/2026	25-253	The HMF CIC - Happy Mums Foundation Grant	2,075.00	-	2,075.00	Large Grants
06/01/2026	25-254	Westmorland and Furness Council - Road Closure Advert May Day	376.00	75.20	451.20	May Day
06/01/2026	25-255	Carlisle DBF - Room Hire	64.00	12.80	76.80	Room Hire/Meetings
06/01/2026	25-256	FCC Recycling (UK) Limited - Community Caretaker November 25	661.88	132.38	794.26	Community Caretaker
06/01/2026	25-257	Turnstone HR Ltd - HR Services	125.00	25.00	150.00	Legal & Professional Fees
06/01/2026	25-258	4Eden - Armed Forces Event	33.75	-	33.75	Town Projects
06/01/2026	25-259	Aindale KTD - Internet Service	79.00	15.80	94.80	IT
06/01/2026	25-260	Aindale KTD - System Support Renewal	935.75	187.15	1,122.90	IT
06/01/2026	26-261	Aindale KTD - IT Services	209.00	41.80	250.80	IT
06/01/2026	25-262	Aindale KTD - System Support Renewal	58.25	11.65	69.90	IT
06/01/2026	25-263	Aindale KTD - Domain Services	158.00	31.60	189.60	IT
06/01/2026	25-264	Aindale KTD - Managed Print Use	101.31	20.26	121.57	Printing, Postage & Stationery
09/01/2026	DD	Information Commission 2026	47.00	-	47.00	Licences
13/01/2026	25-265	Aindale KTD - IT Services	77.00	15.40	92.40	IT
13/01/2026	25-266	Aindale KTD - System Support Renewal	58.25	11.65	69.90	IT
13/01/2026	25-267	Aindale KTD - Internet Service	79.00	15.80	94.80	IT
13/01/2026	25-268	Aindale KTD - Domain Services	23.75	4.75	28.50	IT
13/01/2026	25-269	Walton Goodland - fire safety and lift maint.	77.76	15.56	93.32	Service Charges
13/01/2026	25-269	Walton Goodland - water	63.46	-	63.46	Heat, Light & Water
13/01/2026	25-269	Walton Goodland - electricity	338.38	16.92	355.30	Heat, Light & Water
13/01/2026	25-270	Field View Electrical - Replace PIR sensor	94.25	18.85	113.10	Repairs & Renewals
13/01/2026	25-270	Field View Electrical - christmas tree	58.12	11.62	69.74	Bandstand
15/01/2026	CCR25-77	Amazon - IT equipment	8.99	-	8.99	IT
16/01/2026	CCR25-76	Post Office	33.60	-	33.60	Printing, Postage & Stationery
16/01/2026	BP	HMRC PAYE/NIC Dec 25	7,462.95	-	7,462.95	Staffing - Salaries
16/01/2026	BP	LGPS Dec 25	6,584.43	-	6,584.43	Staffing - Salaries
19/01/2026	25-271	Staff - Accountancy ICAEW Membership Subscription 2026	241.50	-	241.50	Subscriptions
19/01/2026	25-272	RELX (UK) Ltd - T/A LexisNexis - Subscription	732.75	-	732.75	Legal & Professional Fees
19/01/2026	25-272	RELX (UK) Ltd - T/A LexisNexis - Subscription	985.25	-	1,182.30	Legal & Professional Fees
20/01/2026	DD	BrightHR	43.20	8.64	51.84	IT
22/01/2026	DD	British Gas	45.33	2.27	47.60	Bandstand
26/01/2026	CCR25-78	Adobe	101.10	20.22	121.32	Licences
27/01/2026	25-273	Barron Media Ltd - Advertorial	418.00	83.60	501.60	Community Engagement
27/01/2026	25-274	Aindale KTD - Domain Services	195.00	39.00	234.00	IT
27/01/2026	25-275	Aindale KTD - Internet Service	79.00	15.80	94.80	IT
27/01/2026	25-276	Aindale KTD - Domain Services	23.75	4.75	28.50	IT
27/01/2026	25-277	Aindale KTD - Domain Services	132.00	26.40	158.40	IT
27/01/2026	25-278	Aindale KTD - Domain Services	48.52	9.70	58.22	IT
27/01/2026	25-279	Aindale KTD - Cyber Security Work	132.00	26.40	158.40	IT
27/01/2026	25-280	Tyne and Wear Play - Annual Playground Inspection	285.00	-	285.00	Fairhill Park
27/01/2026	25-281	FCC Recycling (UK) Ltd - Community Caretaker December 2025	661.88	132.38	794.26	Community Caretaker
27/01/2026	25-282	Cumbria Clock Company Ltd - Musgrave Monument Clock Service	220.00	44.00	264.00	Musgrave Monument
27/01/2026	25-283	Aindale KTD - IT Services	329.00	65.80	394.80	IT
27/01/2026	25-284	Aindale KTD - System Support Renewal	58.25	11.65	69.90	IT
27/01/2026	CCR25-79	Post Office Ltd	10.80	-	10.80	Printing, Postage & Stationery
27/01/2026	CCR25-80	Amazon	18.31	3.66	21.97	May Day
28/01/2026	BP	Net Pay Jan 2026	17,605.09	-	17,605.09	Staffing - Salaries
28/01/2026	DD	Vodafone	240.00	48.00	288.00	IT
29/01/2026	CCR25-81	The Events Industry Forum - Purple Guide	50.00	10.00	60.00	Subscriptions
Total			42,568.41	1,413.51	43,981.92	

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Bank Ref: 1205	Date To: 31/12/2025
Bank Name: HSBC	Statement Ref: 1205 2025-12-15 01
Currency: Pound Sterling	

Balance as per cash book at 31/12/2025: 126,669.35

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
<hr/>				<u>0.00</u>

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
<hr/>				<u>0.00</u>

Reconciled balance : 126,669.35

Balance as per statement : 126,669.35

Difference : 0.00






3 December 2025 to 2 January 2026

Your Statement

Account Name
 Penrith Town Council

Sortcode Account Number Sheet Number
XXXXXXXXXX 291

Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
	BALANCE BROUGHT FORWARD			137,704.27
	BP 			
	BP 			
	BP 			
	BP 			
	BP 			
29 Dec 25	VIS INT'L 0036800347 ADOBE 8000289094	121.32		126,957.35
31 Dec 25	DD VODAFONE LTD	288.00		126,669.35
02 Jan 26	BALANCE CARRIED FORWARD			126,669.35

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	<i>balance</i>	<i>AER</i> <i>variable</i>	Debit Interest Rates	<i>balance</i>	<i>EAR</i> <i>variable</i>
Credit interest is not applied			Debit interest		21.34%

Bank Ref: 1205	Date To: 31/01/2026
Bank Name: HSBC	Statement Ref: 1205 2026-01-13 01
Currency: Pound Sterling	

Balance as per cash book at 31/01/2026: 85,965.27

Add: Unpresented Payments

Tran No	Date	Ref	Details	£
<hr/>				<u>0.00</u>

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£
<hr/>				<u>0.00</u>

Reconciled balance : 85,965.27

Balance as per statement : 85,965.27

Difference : 0.00

3 January to 2 February 2026

Your Statement

Account Name
 Penrith Town Council

Sortcode Account Number Sheet Number
 [REDACTED] 294

Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details	Paid out	Paid in	Balance
	BALANCE BROUGHT FORWARD			89,471.78
BP	[REDACTED]			
BP	[REDACTED]			
)))	POST OFFICE ACCOUNT			
	PENRITH	10.80		
VIS	AMAZON* 1N1O76JL5			
	LONDON	21.97		
VIS	INT'L 0052254647			
	ADOBE			
	8000289094	121.32		86,025.27
30 Jan 26	VIS EIF/PURPLEGUIDE			
	CHEPSTOW	60.00		85,965.27
02 Feb 26	[REDACTED]			
02 Feb 26	[REDACTED]			[REDACTED]

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%

FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Budgetary Control Statement 2025-26, Expenditure to 31 January 2026

Item no: 09

Author: Responsible Finance Officer

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

To consider the budgetary control statement for the ten-month period to 31 January 2026

Recommendations:

The Committee is recommended to:

- i. approve the budgetary control statement and forward it, with any comments, to Council for ratification.
- ii. approve the following budget virements:
 - £2,440 from the Planning budget to Civic Regalia.
 - £2,000 from the Planning budget to Printing, Postage, Stationery.
 - £2,000 from the Planning budget to Legal.
 - £4,000 from the Climate budget to IT.
 - £5,000 from the Town Projects budget to IT.
 - £3,000 from the Events Development budget to IT.

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

1. Report Details

A. 2025-26 Outturn Statement: Income and Expenditure Account (Appendix A)

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

- The actual outturn figures for the preceding financial year 2024-25, for reference only.
- The full year's Approved Revised Budget for 2025-26, which has been ratified by Council.
- Actual outturn income and expenditure to 31 January 2026, based on the matching principle, which means taking account of all income and expenditure which relates to the period, irrespective of when it is received/paid.
- The variance between the actual outturn income and expenditure and the profiled latest budget for the period. Variances are expressed as favourable (positive) where there was an underspending or increased income, and as adverse (negative and bracketed) where there was an overspending or reduced income.
- The position and transactions on the Council's reserves: its General, Asset, Election and Play Area Development.

B. Commentary

The statement shows under spendings on a number of budget headings, which are likely to continue to the end of the year. The following comments concentrate on unusual or unexpected variances.

B.1 Income

Overall income of £457,999 exceeds the profiled budget of £447,283 by £10,716.

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

B.2 Planning Committee

Planning expenditure is below budget so far this year, and there has been no expenditure for Public Realm as yet.

B.3 Communities Committee

Net spend of £74,930 is shown against the budget of £107,499, an underspending of £32,569.

This underspend should reduce by the end of the year due to anticipated increases in expenditure for items such as climate, marketing and grants.

B.4 Finance Committee

Net expenditure of £423,667 is shown against the budget of £432,955, an underspending of £9,288.

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

- The individual variances result in an underspending of £70,396 against the profiled total expenditure budget of £537,308. As there is £10,716 more income, there is a net variation of £81,112 on the profiled amount transferrable to the General Reserve.

B.6 Reserves

- The General Reserve is profiled to decrease by £90,025 in the period, it has actually decreased by £8,913.
- The Asset Reserve opened the year with a balance of £189,091, the amount of £11,085 transferrable into the Asset Reserve is £5,314 higher than profile.
- The Election Reserve opened the year with a balance of £40,000, an amount of £5,000 is budgeted to be added at the end of the financial year.
- The Play Area Reserve opened the year with a balance of £82,000, £35,646 of which has been spent so far this year.

C. Balance Sheet (Appendix B)

Appendix B shows the Council's balance sheet as at 31 January 2026. The following points may be noted:

- Investments with two organisations total £723,191, with the majority being held in the CCLA Public Sector Deposit Fund.
- The VAT Debtor of £1,414 represents January's transactions and has been reclaimed from HMRC.
- Prepayments of £6,714 include adjustments for insurance, office rent, IT support agreements, and licences and subscriptions.
- The Cash at Bank balance of £85,965 is held at HSBC.
- Accruals of £17,506 comprise of goods and services received by 31 January, but unpaid at that date.
- The Receipts in Advance figure represents income for the period 1 February 2026 to 31 March 2026 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 January 2026 was around £70,000 below the Latest Budget for the period. Though increased expenditure is expected before the end of the financial year it is likely that there will be an underspend at the year end.

Finally, there are no issues arising from the Council's balance sheet at 31 January 2026.

E. Budget Virements

This budgetary control statement shows a current or forecasted overspend by the end of the financial year on several budget lines as follows:

Budget	(Forecasted Overspend)
Civic Regalia	£2,440
IT	£12,000
Printing, Postage, Stationery	£2,000
Legal	£2,000
Total	£18,440

The Financial Regulations (para 5.16) permit the RFO to make virements during the budget year. There are budget lines that are currently showing an underspend, and this report recommends that Members approve the following virements to balance the overspent budgets:

£2,440 from the Planning budget to Civic Regalia.

£2,000 from the Planning budget to Printing, Postage, Stationery.

£2,000 from the Planning budget to Legal.

£4,000 from the Climate budget to IT.

£5,000 from the Town Projects budget to IT.

£3,000 from the Events Development budget to IT.

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 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.

6. Legal Implications

There are no legal implications arising from this report.

Appendices

Appendix A – Budgetary Control Statement Ten Months Ended 31 January 2026.

Appendix B – Balance Sheet as at 31 January 2026.

Background Papers

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



Penrith Town Council

BUDGETARY CONTROL STATEMENT TEN MONTHS ENDED 31 JANUARY 2026

Actual 2024-25	Approved Revised Budget 2025-26	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		INCOME			
		Precept:			
487,735	514,740	Council Tax	428,950	428,950	0
7,642	0	CTRS Grant	0	0	0
		Other Income:			
39,269	22,000	Investment Income	18,333	29,049	10,716
534,646	536,740	TOTAL INCOME	447,283	457,999	10,716
		EXPENDITURE			
		PLANNING COMMITTEE:			
		Planning:			
7,285	20,000	Planning	16,667	3,961	12,706
	20,000	Public Realm	13,333	0	13,333
7,285	40,000		30,000	3,961	26,039
7,285	40,000	Planning Committee Total	30,000	3,961	26,039
		COMMUNITIES COMMITTEE:			
		Climate Change:			
9,459	15,000	Climate Efficiency	12,500	500	12,000
9,459	15,000		12,500	500	12,000
		Town Projects:			
37,807	20,000	Town Projects	16,667	3,134	13,533
37,807	20,000		16,667	3,134	13,533
		Arts & Entertainment:			
4,135	10,000	Arts & Culture Development	8,333	7,256	1,077
	15,000	May Day	15,000	14,673	327
	15,000	May Day 2026	8,333	6,962	1,371
	5,000	Events Development	3,333	0	3,333
4,135	45,000		34,999	28,891	6,108
		Grants:			
30,000	30,000	Grants	25,000	24,725	275
10,000	10,000	Signature Grants	10,000	10,000	0
40,000	40,000		35,000	34,725	275
		Corporate Communications:			
16,000	10,000	Communications	8,333	7,680	653
16,000	10,000		8,333	7,680	653
107,401	130,000	Communities Committee Total	107,499	74,930	32,569

Actual 2024-25	Approved Revised Budget 2025-26	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		FINANCE COMMITTEE:			
		Staffing:			
231,646	263,034	Salaries	216,310	212,462	3,848
23,201	33,072	National Insurance	27,189	27,616	(427)
52,923	56,537	LG Pension Scheme	46,494	45,678	816
0	500	Recruitment Expenses	417	0	417
255	600	Staff Training	500	130	370
0	200	Conferences	167	701	(534)
16	300	Staff Expenses	250	72	178
308,041	354,243		291,327	286,659	4,668
		Accommodation:			
7,984	8,250	Rent	6,875	6,875	0
2,313	3,900	Heat, Light & Water	3,250	1,400	1,850
1,780	2,520	Service Charges	2,100	1,831	269
1,416	1,900	Room Hire & Meetings	1,583	612	971
390	390	Insurances	325	481	(156)
13,883	16,960		14,133	11,199	2,934
		Civic Functions:			
416	400	Civic Functions	333	445	(112)
700	700	Mayoral Expenses	583	0	583
300	300	Deputy Mayor's Expenses	250	0	250
0	200	Civic Regalia	167	2,584	(2,417)
1,416	1,600		1,333	3,029	(1,696)
		Cost of Democracy:			
65	100	Annual Meeting	100	50	50
0	0	Elections	0	0	0
377	1,000	Members' Training	833	195	638
0	100	Members' Expenses	83	0	83
0	200	Notice/Honours Board	167	0	167
442	1,400		1,183	245	938
22,930	22,000	IT	18,333	25,584	(7,251)
		Assets:			
(195)	10,200	Allotments	8,425	8,475	(50)
4,911	160	War Memorial	133	0	133
2,361	2,000	Benches	1,667	2,296	(629)
1,322	1,500	Bus Shelters	1,250	335	915
3,193	2,500	Bandstand	2,083	939	1,144
2,659	800	Musgrave Monument	667	463	204
4,666	5,500	Fairhill Park	4,583	5,084	(501)
3,896	2,500	Thacka Beck Field	2,083	1,616	467
86	150	Signage, etc	125	1,226	(1,101)
8,759	10,200	Community Caretaker	8,500	7,101	1,399
	5,000	Pump Track	3,333	0	3,333
14,686	5,834	Contribution to/(from) Asset Reserve	5,771	11,085	(5,314)
46,344	46,344		38,620	38,620	0
	37,000	Play Area Development	37,000	35,646	1,354
	12,500	Benches and Bus Shelters	10,417	804	9,613
		Other Overheads:			
2,795	3,300	Printing, Postage & Stationery	2,750	4,144	(1,394)
1,789	1,850	Audit Fees	1,542	1,501	41
4,092	4,400	Insurance	3,667	4,136	(469)
9	180	Bank Charges & Interest	150	52	98
6,196	5,200	Accountancy Fees	4,333	3,861	472
2,347	2,500	Legal & Professional Fees	2,083	3,396	(1,313)
1,850	1,800	Licences	1,500	1,987	(487)
2,926	3,500	Subscriptions	2,917	2,214	703
87	2,000	Repairs & Renewals	1,667	590	1,077
22,091	24,730		20,609	21,881	(1,272)
415,147	516,777	Finance Committee Total	432,955	423,667	9,288

Actual 2024-25	Approved Revised Budget 2025-26	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£ 2,953	£ 3,000	Contingency	£ 2,500	£ 0	£ 2,500
5,000	5,000	Transfer to/(from) Election Reserve	0	0	0
82,000	(37,000)	Transfer to/(from) Play Area Reserve	(35,646)	(35,646)	0
619,786	657,777	TOTAL EXPENDITURE	537,308	466,912	70,396
(85,140)	(121,037)	INCREASE/(DECR) IN GENERAL RESERVE	(90,025)	(8,913)	81,112
		RESERVES:			
		General Reserve:			
507,231	387,084	Balance brought forward 1 April 2025	387,084	422,090	35,006
(85,140)	(121,037)	Increase/(decrease) in year	(90,025)	(8,913)	81,112
422,091	266,047	Balance carried forward	297,059	413,177	116,118
		Asset Reserve:			
174,405	187,749	Balance brought forward 1 April 2025	187,749	189,091	1,342
14,686	5,834	Contribution from/(to) 2025-26 Budget	5,771	11,085	5,314
189,091	193,583	Balance carried forward	193,520	200,176	6,656
		Election Reserve:			
35,000	40,000	Balance brought forward 1 April 2025	40,000	40,000	0
5,000	5,000	Contribution from/(to) 2025-26 Budget	0	0	0
40,000	45,000	Balance carried forward	40,000	40,000	0
		Play Area Reserve:			
0	82,000	Balance brought forward 1 April 2025	82,000	82,000	0
82,000	(37,000)	Contribution from/(to) 2025-26 Budget	(37,000)	(35,646)	1,354
82,000	45,000	Balance carried forward	45,000	46,354	1,354
733,182	549,630	TOTAL RESERVES	575,579	699,707	124,128



Penrith Town Council

BALANCE SHEET AS AT 31 JANUARY 2026

	£	£
Investments		
Penrith Building Society	93,191	
CCLA Public Sector Deposit Account	<u>630,000</u>	
		723,191
Current Assets		
Debtors	2,350	
Debtor - VAT	1,414	
Prepayments	6,714	
HSBC Bank Account	<u>85,965</u>	
	96,443	
Current Liabilities		
Creditors	0	
Accruals	17,506	
Payroll Control	14,889	
Receipts in Advance	<u>87,532</u>	
	119,927	
Net Current Assets		(23,484)
		<u>699,707</u>
Represented by:		
Reserves		
General Reserve		413,177
Asset Reserve		200,176
Election Reserve		40,000
Play Area Reserve		46,354
		<u>699,707</u>

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Item 10

PENRITH TOWN COUNCIL POSITION STATEMENT FOR COMPLIANCE

Assertion 10 – Digital and Data Compliance for the 2025/26 Annual Governance and Accountability Return (AGAR) 1.

Introduction

The Annual Governance and Accountability Return (AGAR) for 2025/26 will include.

Assertion 10 – Digital and Data Compliance. This new requirement strengthens the Council’s responsibility for data protection, cyber security, transparency, and digital best practice.

This statement sets out the steps required for Penrith Town Council’s (PTC) to achieve compliance ahead of next year’s AGAR submission.

Background

The Practitioners’ Guide 2025 (Part 5, paragraphs 5.117–5.128) sets out the requirements for Assertion 10. Key expectations include:

- Use of authority-owned email accounts, preferably with a .gov.uk domain.
- Adoption and enforcement of an IT Policy, covering safe use of IT and email.
- Appointment of a Data Protection Officer (DPO) and adoption of a Data Protection Policy.
- Management of Freedom of Information (FOI) requests and compliance with the Publication Scheme.
- Ongoing compliance with the Transparency Code and Local Government Transparency Code 2015 (for councils with expenditure over £25,000).
- Website accessibility with an up-to-date accessibility statement.
- Regular data protection training, audits, and security measures.

Current Position (PTC)

- **Email & Domain:** PTC is compliant as all staff and councillors are provided with email addresses with the domain @penrithtowncouncil.gov.uk

- **Policies:** PTC has a Data Protection Policy and Privacy Notice and IT Policies.
- **Data Protection:** The Councils lawyer acts as the Councils Data Protection Officer. Training is being sought for data protection training.
- Data audit appended
- **FOI & Publication Scheme:** The Council is registered with the ICO. PTC has adopted the ICO's Model Publication Scheme. The Deputy Town Clerk manages the FOI process and compliance and is reviewed as part of the review of annual policies.
- **Website Accessibility:** PTC website has a gov.uk domain. A privacy notice, cookies statement and accessibility statement is published. The site is assessed quarterly for compliance by the Councils IT provider.
- **Transparency:** PTC publishes financial and governance data: All expenditure, contracts and tenders, land and building assets.
- **Action:** The website is undergoing replacement and matters related to staff and staff pay have been removed temporarily as part of the transfer process. Staff senior pay and ratio will be published when the new site is launched.

Policies

- All relevant policies are updated when required, confirming mandating authority-owned email use, IT security standards, and acceptable use guidance.
- The Data Protection Policies will be reviewed again after the DPO has undergone training to reflect current practices.

Data Protection

GDPR and cyber security training for councillors and staff takes place every 4 years at the commencement of a new Council term.

Cyber Essentials annual assessment carried out by IT services which is IASME compliant.

PENRITH TOWN COUNCIL
Data Register 2025/26

Data type	Document type	Held by	Storage location	Duration of storage	Method of disposal	Frequency of review	Method of review	Data in public domain?
Electoral Register	Electronic/hard copy	Clerk	Fire safe & server	Prior and during an election	Deletion and shredding	As required	After an election	NO
Councillor's emergency contact and next of kin details	Electronic/hard copy	Clerk	Fire safe & server	Duration of membership	Removal of details on completion of term of office.	Annually	Councillors to inform Deputy Clerk promptly of any changes. Clerk to check annually at the AGM the records held against the declarations of interests.	YES
Councillors Register of Interests	Electronic/hard copy	District Council	District Council	Duration of membership	Removal of details on completion of term of office.	Annually	District Council informed of any changes	YES
Councillors Register of Interests	Electronic/Paper	Clerk	Fire safe & server	Duration of membership	Removal of details on completion of term of office.	Annually	Councillors to inform Deputy Clerk promptly of any changes. Clerk to check annually at the AGM, the records held against the declarations of interests.	YES
Councillor's contact details	Electronic/paper	Other councillors	Councillors' computers, mobile devices and/or paper records	Duration of membership	Removal of details on completion of term of office.	Annually	Councillors/Clerk to circulate any changes as required.	YES
Councillor's contact details	Electronic/paper	Council's Banks	Name and address details of councillors who are signatories to the Council's bank accounts are held by the Council's bankers, as well as copies of identification documents councillors have been asked to provide. The Council will resolve to add/remove signatories at various times.	Duration of membership	Removal of details on completion of term of office.	Annually	Records held checked annually.	NO
Staff application/recruitment	Electronic/Paper	Clerk	Fire safe & server	Period of recruitment	Removal and shredding	As required	After completion of recruitment	NO
Staff contact details	Electronic/Paper	CLGPS	CLGPS	Indefinitely	CLGPS Policy	CLGPS Policy	CLGPS Policy	NO
Staff NI & pensions	Electronic	Lamont Pridmore	Lamont Pridmore	LP Policy	LP Policy	LP Policy	LP Policy	NO
Staff bank and payroll details	Electronic/Paper	Clerk	Fire safe & server	Up to 6 months after termination	Removal of details on termination of employment.	Annually	Records held checked annually.	NO
Staff Next of Kin, GP and medical details	Electronic/Paper	Clerk	Fire safe & server	Up to 6 months after termination	Removal of details on termination of employment.	Annually	Records held checked annually.	NO
Staff contact details	Electronic/paper	Clerk	Fire safe & server	Up to 6 months after termination	Removal of details on termination of employment.	Annually	Records held checked annually.	NO
Suppliers names & addresses & bank details	Electronic	RFO	Server	Invoices and other financial records - 7 years	After 7 years, financial records to be shredded	On receipt of invoice.	Records held checked annually.	NO
Suppliers names & addresses & bank details	Electronic	RFO	Server	Invoices and other financial records - 7 years	After 7 years, financial records to be shredded	On receipt of invoice.	Records held checked annually.	NO
Suppliers names & addresses with a contract value in excess of £5,000	Electronic	RFO	Website & Server	Indefinitely	Indefinitely	Annually	RFO to review with SCM	YES
Grant applications received from individuals applying on behalf of an organisation	Electronic/paper	EDO	Server, SLA's, accounting records if grant awarded	Indefinitely	Retained for historical usage	NA	NA	YES - award value only
Business Correspondence	Electronic/paper	Officers	Server, locked filing cabinets	Indefinitely	The Council may retain correspondence for historical usage unless they contain sensitive personal information. Electronic files could be deleted and paper records shredded upon request.	NA	Officers are asked to review documents annually and if there is no current context nor on-going work related to the correspondence and there is no historical purpose the document will be deleted.	NO
Group & Organisation Correspondence	Electronic/paper	Officers	Server, locked filing cabinets	Indefinitely	The Council may retain correspondence for historical usage unless they contain sensitive personal information. Electronic files could be deleted and paper records shredded upon request.	NA	Officers are asked to review documents annually. If there is no current context, legal basis, nor on-going work related to the correspondence and there is no historical purpose the document will be deleted.	NO
Surveys of residents	Electronic/paper	CEO	Server	For as long as relevant for the subject matter.	Electronic files to be deleted and paper files shredded.	NA	NA	NO
Financial records	Paper	Internal auditor & external auditor	Annual financial records are shared with, but not retained by, the internal auditor.		Retention and disposal statutory requirements covered by record management system (RMS)	Annually	Retention and disposal statutory requirements covered by record management system	YES
Financial records	Electronic/paper	Banks	Financial information, including bank account details	For as long as relevant for the subject matter.	Retention and disposal statutory requirements covered by record management system	Annually	Retention and disposal statutory requirements covered by record management system	NO

Owned by: Penrith Town Council

GDPR RISK ASSESSMENT

Area of risk	Risk Identified	Risk Level H/M/L	Management of Risk	Action taken/completed
All personal data	Personal data falls into hands of a third party	L	<p>Personal data identified - Job applications, payee details, grant applicants etc. Retention and disposal Policy. All staff aware or procedures. All data secured physically and electronically: IT audit - Cyber Essential Plus carried out and IT Security systems are in place and checked monthly by IT company. All hard copy documents secured by key. No public access to the office. All IT equipment uses passwords. All councillors and staff have received training.</p>	<p>Training – all Office security reviewed and assessed. Full cyber essential plus tests and remedial repairs implemented.</p>
	Publishing of personal data in the minutes and other council documents	L	<p>Personal information is not recorded in the minutes or other council documents which are in the public domain. Members of the public are identified as “resident” or “a member of the public”. Officers are not named from attending authorities. Reasons for absence are not recorded in apologies or voiced in the public domain.</p>	
Sharing of data	Personal data falls into hands of a third party	L	<p>The Council does not share personal data with any other organisations other than official approved partners such as the Local Government Pension Scheme.</p>	

GDPR RISK ASSESSMENT

Area of risk	Risk Identified	Risk Level H/M/L	Management of Risk	Action taken/completed
Hard copy data	Hard copy data falls into hands of a third party	L	<p>Personal data which is no longer needed is stored and destroyed in line with the Retention of Documents policy</p> <p>All sensitive personal data is stored securely in a locked room and in a locked cabinet when not in use.</p> <p>The Council will operate a clear desk policy: no personal data is left unsecured on a desk at the end of the day and all equipment is shut down.</p> <p>Office Security risk assessment implemented.</p> <p>All councillors will be aware of the risk of theft or loss of paper documents and the need to take sensible measures to protect them and will refrain from retaining any documents that contain personal data out of the Council Office. Councillors will handover paper copies of meeting papers after the meeting that contain personal or sensitive data.</p> <p>Personal and sensitive data is printed on pink paper to clearly mark the information as confidential.</p>	

GDPR RISK ASSESSMENT

Area of risk	Risk Identified	Risk Level H/M/L	Management of Risk	Action taken/completed
Electronic data	Theft or loss of a laptop, memory stick or hard drive containing personal data	L	<p>All devices are password protected.</p> <p>All councillors will be aware of the risk of theft or loss of devices and the need to take sensible measures to protect them and will refrain from retaining any documents that contain personal data on their equipment.</p> <p>Daily back-ups are made of council data and secured off site.</p> <p>The IT contractors are responsible for the safe disposal of IT equipment and printers at the end of their life.</p> <p>The IT contractors ensure all new IT equipment has all security measures installed before use</p>	
Email security	Unauthorised access to council emails	L	<p>All email accounts are password protected.</p> <p>The passwords are not shared or displayed publicly.</p> <p>Email accounts are monitored for GDPR compliance.</p> <p>Each councillor has a separate council email addresses.</p> <p>Access to the councillor email accounts is via passwords known to the Town Clerk and IT Contractor and Councillor.</p> <p>Email accounts are monitored for GDPR compliance.</p> <p>Blind copy (bcc) is used to send group emails to people outside the council.</p> <p>The Council will use encryption or passwords for emails that contain personal information.</p> <p>For payroll SAGE secure payslips are utilised which are password protected.</p> <p>Cut and paste is used for a new email to remove the IP address from the header.</p> <p>Emails from members of the public are not forwarded without their explicit consent. If consent cannot be sought and the matter is urgent the email will be copied and pasted into a new email with personal information removed.</p> <p>Emails from members of public are deleted when the query has been dealt with and there is no need to keep it.</p>	

GDPR RISK ASSESSMENT

Area of risk	Risk Identified	Risk Level H/M/L	Management of Risk	Action taken/completed
General internet security	Unauthorised access to council computers and files	L	All computers are password protected and that the passwords are not shared or displayed publicly. All computers have up-to-date anti-virus software, firewalls and file encryption is installed. Operating system on all computers is up-to-date and that updates are installed regularly. Shared drives do not provide unauthorised access to HR and other records containing personal information. Councillors are required to inform the IDO that their computers are passworded with anti-virus software, firewalls and file encryption when they complete the Councillor checklist.	
Website security	Personal information or photographs of individuals published on the website	L	Written consent is gathered including parental consent if the subject is 17 or under or a vulnerable adult. The Council has a DBS Policy for Vulnerable Adults and Children	DBS vetting to commence in April/May 2018.
Disposal of computers and printers	Data falls into the hands of a third party	L	The IT contractors wipe the hard drives from computers, laptops and printers or destroy them before disposing of the device.	
Social media	Displaying photographs of minors & vulnerable adults without consent	L	Consent will be sought in advance of postings. Shared images from third parties will have assumed consent.	Images currently on social media without consent will be removed.
Financial Risks	Financial loss following a data breach because of prosecution or fines	L	The council has liability cover which specifically covers prosecutions resulting from a data breach and put aside sufficient funds (up to 4% of income) should the council be fined for a data breach.	The Councils insurers have advised that this is won't be provided or valued until after 25 May.
	Budget for GDPR and Data Protection	L	The Council has sufficient funds to meet the requirements of the new regulations both for equipment and data security and add to budget headings for the future as resolved February 2018.	

GDPR RISK ASSESSMENT

Area of risk	Risk Identified	Risk Level H/M/L	Management of Risk	Action taken/completed
General risks	Loss of third party data due to lack of understanding of the risks/need to protect it	L	All staff and councillors will receive adequate training and will be aware of the risks. Councillors are reminded to handover meeting papers to officers for shredding.	
General risks	Filming and recording at meetings	L	When a meeting is closed to discuss confidential information (for example salaries, or disciplinary matters), officers will ensure that no phones or recording devices have been left in a room by a member of the public. If someone wishes to record a meeting they are requested to inform the meeting in case a third-party refuses consent to be recorded.	
	Public access to the Council Office	L	Separate office risk assessment carried out – all doors are locked, and all hard copy information is secured.	

LOW & MEDIUM - ACCEPTABLE RISK WITHIN THE CONTROL MEASURES IDENTIFIED

HIGH- UNACCEPTABLE RISK, INTRODUCE ADDITIONAL CONTROL MEASURES

Name: V Tunnadine **Job Title:** Town Clerk

Review Date: Annual

V. Tunnadine

Signature:

FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Provisional Finance Committee Meeting Dates 2026/27

Item no: 11

Author: Services and Contracts Manager

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

Consider the dates for the meetings of Finance Committee 2026/27.

Recommendations:

That the provisional Finance Committee meeting dates 2026/27 be approved and go forward to the Annual meeting of the Town Council meeting.

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 Finance Committee is required to agree provisional Finance Committee meeting dates for the 2026/27 municipal year, in order that they can be approved at the Annual meeting of the Town Council in May and published in the annual committee meeting calendar.
- 1.2 This report sets out the proposed meeting dates for 2026/27. The dates as set out in the table below, follow as closely as possible the dates for the current year.
- 1.3 Note that the timing of meetings is formally approved at the Annual Meeting of Penrith Town Council at its meeting in May other than the first meeting of the year which is proposed to commence at 5.15pm as it does now.

Dates in 2025/26	Proposed Date 2025/26
23 June 2025	22 June 2026 @ 5.15pm
15 September 2025	14 September 2026
10 November 2025	09 November 2026
08 December 2025	14 December 2026
23 February 2026	22 February 2027
27 April 2026	26 April 2027

2. Risk assessment & Mitigation

The risk is that meetings are not scheduled, resulting in Council matters not being managed, monitored and reported effectively. As such meeting dates shall be approved.

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 change and environmental implications associated with this report.

Appendices

None

Background Documents:

None

**INTERIM REPORT BY THE INTERNAL AUDITOR TO
PENRITH TOWN COUNCIL
PERIOD 1ST APRIL 2025– 31ST DECEMBER 2025.
FINANCIAL YEAR ENDING 31ST MARCH 2026**

I confirm I have on the 10th February 2026 undertaken an interim audit for the period 1st April 2025 – 31st December 2025 in accordance with the Account and Audit Regulations (England) 2015 and incorporating any new requirements as outlined in “Governance and Accountability for Smaller Authorities in England” March 2025

The following areas have been inspected to verify the internal financial procedures and governance documents are appropriate and relevant, ensuring compliance with all statutory and outlined criteria.

A. Appropriate accounting records have been accurately kept throughout the financial year.

Periodic bank account reconciliations were properly carried out during the year.

The Council operates a commercial accounting package – Sage, which is comprehensive and fulfils the requirements needed to complete all monthly and cumulative Income and Expenditure accounts, as required by the Regulations. All expenditure and income are coded to the Council’s budgeted headings, allowing immediate identification of spending in each budget sector, and enables monthly management accounts to be prepared. There is the additional security by an internal checking system to monitor the accuracy of the data input into the computerized accounts. Backup procedures are undertaken to the Cloud, and Sage to an external hard drive, and the system provides a robust procedure to safeguard computer records.

Bank reconciliations are prepared monthly and the signature of a member on this document and the corresponding bank statement verifies the accuracy of the information.

The council has a Reserves Policy, which deals with all cash reserves in excess of £100,000. The earmarked sums are clearly designated to specific commitments. The Council also has an Investment Policy which adheres to specific criteria which is fully outlined in the Officers report prior to adoption by the Council. Both documents were reviewed and verified Meeting 8th December 2025- Minute No’s FIN25/61 and FIN25/62 respectively.

B. The authority complied with its Financial Regulations; invoices supported payments, and VAT was appropriately accounted for.

There is a well-documented process for the awarding of tenders and acquisition of goods and services.

All procedures adhere to Financial Regulations, which were reviewed – Meeting 14th July 2025 – Minute No. PTC25/32 i.

The records verify the internal financial controls in the Minutes and signatures on the relevant documents. There is clear segregation from the approval of members of the schedule of payments and the release of funds.

Vat is reconciled in the Sage accounts and the reclaims are made monthly.

Repayments are made to the Council's bank account and agree with the monthly claims. The September claim of £3236.87 is confirmed in the Sage Trial Balance and receipt of the amount is verified in the bank statement.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

The Clerk and RFO has a robust process for ensuring that all documents are reviewed annually.

All Risk Assessments were reviewed and adopted – Meeting 15th September 2025 – Minute No. FIN25/25 i.-xvi.

The Corporate Risk Assessment documents were reviewed and adopted – Meeting 29th September 2025 – Minute PTC 25/47.

Additionally, reviewed annually are the comprehensive Policies and Procedures Meeting 14th July 2025. – Minute PTC25/32 i.-vii.

D. The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored. Reserves are appropriate.

There is clearly documented evidence of the budget process with a comprehensive RFO report with accompanying explanations of all budget figures. Outcomes are clearly specified enabling the Council to make informed decisions on the appropriate precept level to fulfil all documented service delivery plans.

The 2026-27 Precept was determined by the full Council – Meeting 15th December 2025 – Minute No. PTC25/69a.

Submission is made to Westmorland and Furness Council within the required deadline. The budget is regularly monitored.

Earmarked reserves in cash balances are clearly documented.

The General Reserve on 31st December 2025 is considered by the Council to be appropriate to meet the demands of the 2025-2026 Budget.

E. Expected income was fully received based on correct prices, properly recorded and promptly banked. Vat was appropriately recorded

Income other than the precept is minimal and closely monitored and documented. Services charges provided by the Council are reviewed annually.

F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT accounted and reclaimed

No Petty Cash held.

The Council operates Debit Cards, which are allocated to Officers with delegated authority to spend within approved budgets and as outlined in Financial Regulations. A receipt for the acquisition of the goods and/or services verifies all expenditure. VAT is identified and allocated to the appropriate budget heading. All expenditure is included in a specific schedule of payments presented to Council.

G. Salaries to employees and allowances to members were paid in accordance with the council's approvals. PAYE and NI requirements were properly applied.

All staff has a formal contract of employment. Evidence was produced to confirm the existence of contracts for the two recently appointed officers.

Members do not claim allowances.

Salaries paid to staff are documented and subsequent payments are as authorized by the Council. All PAYE, NI, Pension calculations are operated externally. On receipt the relevant records are verified internally and all payments due are made including to HMRC and the Pension provider. All are accurate and up to date.

The National Joint Council pay award was received at Council and approved for implementation.

H. Asset and investment registers were complete and accurate and properly maintained.

There is a formal asset register with all substantial and material assets included. The register is monitored, and all acquisitions and disposals are amended as required.

There is formal review and adoption prior to the conclusion of the appropriate year Annual Governance and Accountability Return (AGAR). All assets are adequately covered by insurance, and all are index linked.

J. Accounting Statement.

Correct preparation of the accounts for the AGAR will be confirmed at the final audit for the 2025-2026 financial year.

K. Exemption Authorities.

Not applicable

L. The authority publishes information on a website, up to date at the time of the internal audit in accordance with the relevant transparency code requirements.

The Clerk has displayed, on the website, comprehensive information which is in the interests of best practice and provides for the electorate of Penrith Town Council open and transparent detail of the financial and other activity of the Council.

M. The authority has, during the previous year, correctly provided for the exercise of public rights as required by the Account and Audit Regulations.

Regulation 12(3) Accounts and Audit Regulations 2015 requires the Responsible Financial Officer (RFO) to publish a Notice of Public Rights of inspection of accounts for a period of thirty days which must include the first 10 working days in July. Inspection of document confirms that the RFO has undertaken the obligation. The date the notice was posted being, 2nd June 2025 with inspection period 3rd June 2025 - 14th July 2025.

The publication of the notice was notified to Council – 21st May 2025 – Minute No. PTC/25/16c.

N. The authority complied with the publication requirements of the prior year AGAR

The Local Audit and Accountability Act 2014 Sct 20(2) & 25 and The Accounts and Audit (England) Regulations 2015 (S1 2015/234) requires a Council to publish, as soon as reasonably practicable, after the conclusion of the audit, a statement on the website advising that the 2024-25 Audit has been completed.

The Clerk has undertaken the requirement, and the Notice of Conclusion of Audit was published on the website 30th September 2025.

The conclusion of audit was notified to Council 29th September 2025 – Minute No. PTC 25/48.

The External Auditor confirmed that Penrith Town Council had met with all relevant legislation.

Minor matters, not affecting compliance with any statutory obligations, had no significance effect on the accuracy of the information submitted on the Annual Governance and Accountability Return 2025.

CONCLUSION

The Council's control systems are efficient and effective and give the appropriate level of confidence, that the financial statements and reports reflect a true and accurate account of the Council's finance and governance records.

I express my appreciation to the Officers of the Council for their assistance in facilitating the audit with help and very comprehensive preparation of all required documentation.

A handwritten signature in black ink, appearing to read 'G. Airey', with a stylized flourish at the end.

Georgina D Airey – Internal Auditor 10th February 2026.

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FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Proposed Fees and Charges 2026/27

Item no: 13

Author: Services and Contracts Manager

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

Consider the proposed Fees and Charges 2026/27.

Recommendations:

The Committee is recommended to approve the Fees and Charges 2026/27 and recommend these go forward for ratification by 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.

1. Report Details

- 1.1 The Council approved its current scale of Fees and Charges for the year 2025/26 at the meeting of the Finance Committee held on the 17 March 2025, Minute Fin24/75, and ratified by Full Council on 24 March 2025, Minute PTC24/107c.
- 1.2 This report sets out the proposed Fees and Charges for the 2026/27 year which are shown in Appendix A.
- 1.3 It is proposed that the scale of Fees and Charges remain the same as the previous year given the Council's positive financial position.

2. Risk assessment & Mitigation

The main risks associated with this report are financial and reputational arising from a lack of clarity and consistency in charging. As such the Council should approve a scale of Fees and Charges.

3. Financial and Resource Implications

This report sets out the proposed Fees and Charges for 2026/27. By approving the Fees and Charges provides a consistent charging arrangement for use of the Council's assets and services and provides the Council with an income.

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 associated with this report.

Appendix A – Proposed Fees and Charges 2026/27

Asset	Group	Cost (£)
Cornmarket Bandstand	Community Organisations, Charities, Constituted Groups	Free of Charge
	Commercial Events	£12.00 per hour; or £30.00 per morning (3 hours) or £42.00 for the afternoon (4 hours) £60.00 Full Day
	Private Business Use for Promotional purposes	£12.00 per hour; or £30.00 per morning (3 hours) or £42.00 for the afternoon (4 hours) £60.00 Full Day
	Market or Street Traders	£15.00 per day
Seats	New bench with plaque including 10 years maintenance.	£1,000
	Plaque fixed to existing new style bench including 10 years maintenance.	£200
	Renewal of seat/plaque including maintenance for further 10 years.	£200
Fairhill Playing Field, and Thacka Beck Field	Registered Charities, schools, and Community Groups delivering community activity, play events, fetes, holiday activity schemes.	No Charge
	Private business organisations, commercial events.	£12.00 per hour; or £30.00 per morning (3 hours) or £42.00 for the afternoon (4 hours) £60.00 Full Day
	Fun Fairs and Circuses	To be determined on a case-by-case basis by the Finance Committee.

Background Documents:

Previous years Fees and Charges reports.

FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Review of the System of Internal Control 2025/26

Item no: 15

Author: Responsible Finance Officer

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

Consider a review of the Town Council's system of internal control for the current financial year.

Recommendations:

The Committee is recommended to:

- a) approve the review of the Council's internal control framework, which concludes that the adopted controls are adequate, appropriate, and effective and that they have operated consistently throughout the financial year; and
- b) forward the report 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.

1. Report Details

Governance Arrangements

- a) Under the Accounts and Audit Regulations 2015, the Town Council must ensure that it has a sound system of internal control which:
 - Facilitates the effective exercise of its functions and the achievement of its aims and objectives.
 - Ensures that the financial and operational management of the authority is effective.
 - Includes effective arrangements for the management of risk.

Additionally, each financial year, the Council must conduct a review of the effectiveness of its system of internal control and prepare an Annual Governance Statement in accordance with proper practices. This report provides that review.

Internal Audit

- b) The Regulations also state that the Council must 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. The Council last reviewed its internal audit arrangements in May 2025, when it concluded that those arrangements were effective for the financial year 2024/25. The same arrangements apply to the current year, so it is reasonable to assume that they continue to be effective. This opinion will be reviewed formally in May this year.

Internal Control Framework

- c) The attached framework (Appendix A) summarises the key governance controls operating within the Council. The list of items is not exhaustive, while the headings are included for convenience only. The diagram demonstrates that the Council has all the appropriate elements in place to form a sound framework of internal control.

Review of Effectiveness

- d) During the year 2025/26, the Council has maintained all its policies and procedures, updating them where appropriate. It has complied fully with all the controls identified within the framework and has responded appropriately to new responsibilities. For example, during the year to date, the Council has:

- Maintained the General Power of Competence.
- Reviewed all risk assessments.
- Maintained effective internal control and audit arrangements, confirming that internal audit complies with requirements.
- Monitored key governance requirements.
- Undertaken a review of its financial reserves and investments.
- Recruited a new inhouse solicitor.
- Maintained regular financial reporting to Committee and Council.

- e) The agenda for this meeting includes the interim report from the Council's Internal Auditor for the period 01 April to 31 December 2025, which confirms that the Council's control systems are efficient and effective and give the appropriate level of confidence, that the financial statements and reports reflect a true and accurate account of the Council's finance and governance records. This independent opinion contributes to Officers' own opinion that the controls identified in the framework are adequate, appropriate and effective and that they have operated consistently throughout the 2025/26 financial year to date.

Annual Governance Statement (AGS)

- f) The Annual Governance Statement cannot be prepared until after the end of the financial year, prior to approval of the annual accounts, and will be based on the assurance gained from this review of the internal control framework and the final internal audit report.

2. Risk assessment & Mitigation

The identified risk is a failure to maintain a sound internal control framework which would lead to consequences including potential vulnerability to loss or irregularity across a range of governance areas, leading to criticism from internal/external audit and resulting in reputational damage. As such the controls required are that sound internal controls are applied consistently and subject to periodic internal and independent reviews of their effectiveness.

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 change and environmental implications associated with this report.

Appendices

Appendix A – Internal Control Framework.

Background Papers

- Accounts and Audit Regulations 2015
- Interim Internal Audit Report to 2025/26 (01 April – 31 December 2025)

INTERNAL CONTROL FRAMEWORK 2025/26

Statutory & Constitutional	Financial Management	Audit	Risk Management	Employees
<ul style="list-style-type: none"> • Legislation: <ul style="list-style-type: none"> ○ Local Government ○ Health & Safety ○ Equalities ○ Information Technology ○ Freedom of Information • Councillors: <ul style="list-style-type: none"> ○ Standing Orders ○ Acceptance of Office ○ Code of Conduct ○ Register of Interests ○ Declaration of Interests ○ Annual Town Meeting • Code of Corporate Governance • Annual Report • Neighbourhood Plan • Community Engagement • Qualified & experienced Town Clerk • Qualified & experienced In House Solicitor 	<ul style="list-style-type: none"> • Financial Regulations • Financial Procedures • Proper Accounting Practices • Procurement Rules • Approval of Expenditure • Approved Budget • Medium Term Forecast • Budgetary Control • Reserves Policy • Investment Policy • Asset Register • Qualified & Experienced RFO 	<ul style="list-style-type: none"> • Internal Audit • Government and Accountability for Smaller Authorities • Review of Internal Audit Effectiveness • Code of Audit Practice • External Audit • Public Right of Inspection 	<ul style="list-style-type: none"> • Risk Assessments • Health & Safety advice • Legal advice • IT Security • Business Continuity arrangements • Security of Assets • Insurance cover • Due diligence re asset management 	<ul style="list-style-type: none"> • Approved establishment • Contracts of employment • Job Descriptions • Staff Policies & Procedures • Staff Handbook • Performance Management

FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Cornmarket Area

Item no: 16

Author: Services and Contracts Manager

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

Consider a request from the Board and Elbow to be granted consent to use the area to the front of the Bandstand for outdoor hospitality in 2026.

Recommendations:

The Committee is recommended to:

- i. Approve consent for the Board and Elbow Public House to use the area to the front of the Bandstand for outdoor hospitality in 2026.
- ii. Give delegated authority to the Services and Contracts Manager to confirm the arrangements with the Board and Elbow in line with those arrangements as set out in paragraph 1.3.
- iii. Agree a fee to be charged to the Board and Elbow for the use of the area in 2026 and this go forward for ratification by Full Council.
- iv. Approve that the Cornmarket area is not available for outdoor hospitality on Monday 04 May 2026 as the area will facilitate the May Day event and that the Board and Elbow be informed in writing.
- v. Note that the Cornmarket is scheduled to be used as the contractors' compound for the Signage and Wayfinding Services project and will not be available to any third parties during the period of signage installation.

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 Since 2021 the Council has granted consent for the Board and Elbow Public House to use the area to the front of the Cornmarket Bandstand for the provision of outdoor hospitality. The Services and Contracts Manager under delegated authority has liaised with the landlord of the Board and Elbow to manage and monitor the consent. This has also included liaison with Westmorland and Furness Council Licensing Department.
- 1.2 The provision of the outdoor hospitality area has proven successful with many people using the space with no reported incidents of disorder, anti-social behaviour or vandalism. The provision of the outdoor hospitality area has introduced vibrancy to the area which otherwise largely goes unused.

- 1.3 The Board and Elbow has requested that the Council consider giving consent for use of the area in 2026 for the provision of outdoor hospitality. The outline arrangements would be based on previous years and would include:
- Permission to use the same area as in 2025.
 - The period of permission to be from 01 April to 30 September 2026.
 - Hours of consent Monday to Saturday 11:00h to 21:30h and Sunday 12:00h to 21:30h.
 - External CCTV cameras to be maintained in good working order by the Board and Elbow and covering the permitted area. CCTV recordings to be of evidential standard.
 - A fee be charged and agreed by the Council, noting that the fee charged in 2025 was £900, and further noting paragraph 1.6 of this report.
 - The Council will be the sole arbiter when determining whether any other hires of the area will take priority and as such the Board and Elbow be informed.
 - The Board and Elbow to ensure that the area is cleaned after use including removal of furniture, waste and any litter.
 - The Board and Elbow to provide a copy of its Public Liability insurance to the Council.
 - The Board and Elbow to obtain licensing consent from Westmorland and Furness Council prior to use as a condition of the Council's permission.
- 1.4 Members are advised to note that the period of consent, 01 April to 30 September does not necessarily mean that the pub will use the area every day. In previous years use trading has been determined by the weather, staffing availability and the anticipated number of customers.
- 1.5 The terms of use include that the Council will be the sole arbiter when determining whether any other hires of the area will take priority and as such the Board and Elbow be informed. Members are advised to note that the May Day event which is scheduled for Monday 04 May 2026 will fall within the period of consent and Members are asked to approve that the area is not available on this date for the provision of outdoor hospitality and that the Board and Elbow are informed of this in writing.
- 1.6 Members are advised to note that the area is scheduled to be used as the contractors' compound area for the Signage and Wayfinding Services project and as such it is likely that there will be a period of time when the area is not available to any third parties. Should consent be granted the Board and Elbow be written to informing them of the period when the area would be unavailable and the fee payable be adjusted.
- 1.7 Members should note that the Council (Finance Committee, 10 November 2025, Minute FIN22/50) has previously given consent to Westmorland and Furness Council to install cycle parking apparatus at the Cornmarket. Installation dates are to be confirmed and once known the Board and Elbow would be informed.

2. Risk assessment & Mitigation

The main risks associated with this consent is unauthorised use of the area or a breach of the permission agreement, which may cause reputational damage to the Council. As such the Council should it grant consent shall set out the permission arrangements in writing to the Board and Elbow. The use of the

outdoor area for hospitality requires Westmorland and Furness Council licencing consent as a condition which provides further safeguards.

3. Financial and Resource Implications

This Board and Elbow have been charged £900 in 2025 for use of the Cornmarket Area.

The granting of consent for use of the area provides an income to the Council. Members are asked to agree a fee to be charged to the Board and Elbow for the use of the area in 2026.

For 2026 when determining a fee, Members should note paragraph 1.6 of 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 associated with this report.

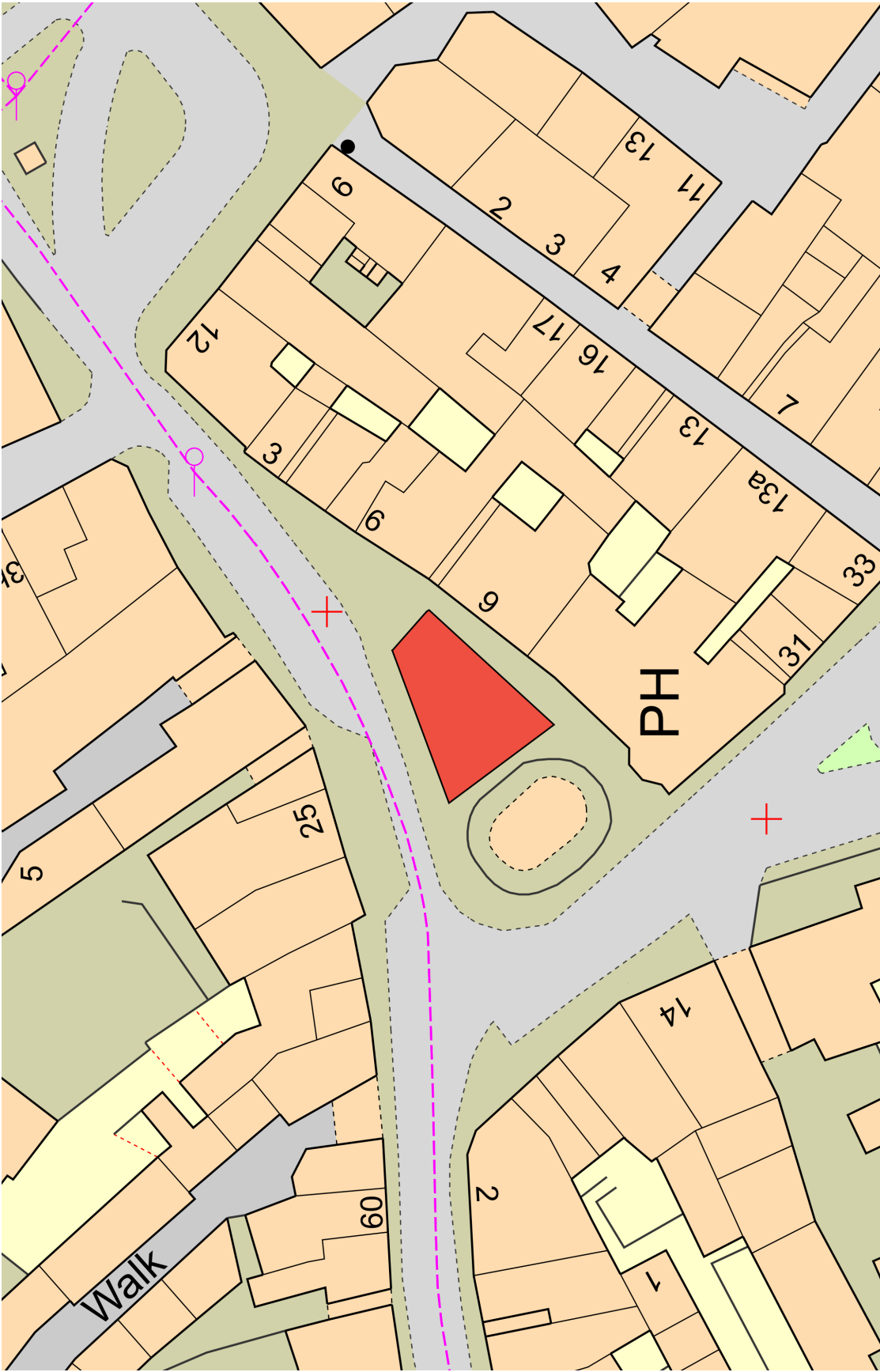
Appendices

Appendix A – Plan of the Area to be included in the consent.

Background Documents:

Previous years reports.

Appendix A – Plan of Consent Area



FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Finance Committee Workplan Report

Item no: 17

Author: Services and Contracts Manager and Responsible Finance Officer

Supporting Member: Cllr Shepherd, Chair of Finance Committee

Purpose of Report: To inform and update members on the progress of the Finance Committee Work Plan.

Background:

This report provides an update on the progress of various areas of work related to budgets associated with the Finance Committee work for the 2025/26 year.

Penrith Town Council Business Plan 2025-2028		Finance Committee Workplan 2025/26					
Priority	Action	Lead	Service Area	Action	Officer	Progress	Status
Place	The Council will invest and manage our own assets whilst supporting key partners and community groups to invest in their own.	SCM	Assets	Manage and improve community assets and amenities.	SCM	Grounds Maintenance Contract for 2025 season monitored. Community Caretaker contract being delivered. Asset Services scheduled.	Complete In Progress In Progress
				Work with the principal authority to devolve assets and amenities to Penrith Town Council.	SCM	Expression of Interest submitted to W&F for Carleton Park. New Assets Sub Committee approved.	In Progress
				Express a potential interest in W&F Council Surplus Assets and develop business cases where appropriate.	SCM	Council has expressed an interest to W&F in regard to Surplus Assets	In Progress
	Work with Westmorland and Furness Council and stakeholders to have a safe, healthy, clean, green, and tidy town.	SCM	Assets	Via an earmarked reserve for play areas work in partnership to maintain and make improvements to these valuable community spaces.	SCM	£15,000 provided to the Carleton Multi Use Games Area. £15,000 committed to new multi-use unit in Penrith West. £8,000 provided to Pategill Tenants and Residents Association towards improved play area. £7,000 committed to additional item of equipment at the Pategill play area. £15,000 ringfenced for the Scaws TRA towards play area improvement scheme. Commence discussions for £15k Penrith North Play scheme. Pump Track motion approved and work ongoing with W&F.	Complete Complete Complete Complete In Progress In Progress

Penrith Town Council Business Plan 2025-2028		Finance Committee Workplan 2025/26					
Priority	Action	Lead	Service Area	Action	Officer	Progress	Status
Place	Work with Westmorland and Furness Council and stakeholders to have a safe, healthy, clean, green, and tidy town.	SCM	Assets	Maintain provide, and support schemes for additional equipment, bins, resources, benches to improve the street scene.	SCM	Seats and Shelters Service Development budget, resolution to explore new bus shelter at Sainsbury. Approved the adoption of new benches at Gilwilly Ind Estate. New seat on Nicholson Lane. Approval for cycle storage facilities at Cornmarket.	In Progress In Progress Complete In Progress
Partnership	The Council will collaborate with and support stakeholder groups and community organisations that provide a community benefit.	SCM	Assets	Encourage and support Penrith Allotment Association to have fully occupied and well-maintained allotments, providing funding for improvements.	SCM	Allotments Service Development budget of £10k approved. Schemes of work progressing in partnership with PAA. PAA Committee meetings held at PTC office.	In Progress Ongoing
Performance	The Council will be professional, open, and accountable with sound financial management of Council resources.	RFO	Finance	Comply with all financial and legal requirements for the lawful operation of the Council and its organisations.	RFO, TC	Internal Auditor appointed, with approved internal audit plan and effectiveness of internal audit reviewed. AGAR process in line with statutory guidance. AGAR and External Audit Certificate 24/25 published on website.	Complete
				Source locally wherever possible and achieve value for money	All	Procurement Policy approved.	Complete

Penrith Town Council Business Plan 2025-2028		Finance Committee Workplan 2025/26					
Priority	Action	Lead	Service Area	Action	Officer	Progress	Status
Performance	The Council will be professional, open, and accountable with sound financial management of Council resources.	RFO	Finance	Meet financial and risk management requirements including the assessment of risk for significant projects.	RFO, SCM	Corporate risk assessments approved by Council in September.	Complete
		RFO	Finance	Approve, deliver and monitor a budget including reserves and investments.	RFO	Budgetary control reports to Committee. Payments report to Committee. Bank Reconciliations to Committee Annual Budget Process to Committee Annual Staff Salaries to Committee Proposed Budget to Council Banking & Investments Policies reviewed.	In Progress
Projects	The Council will provide consistent, quality services and strive for continuous improvement for all activities, processes, operations, policies and decisions.	RFO	Finance	Regularly review policies and strategies.	RFO, SCM	Banking & Investments Policies reviewed. Financial Regulations reviewed. System of Internal Control reviewed. Reserves Policy reviewed. Procurement Policy reviewed JPAG Guidance adopted	In progress

FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Health and Safety Specialist Support

Item no: 18

Author: Town Clerk

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

Consider an additional subscription with Bright HR for Health and Safety support for all business operations.

Recommendations:

The Committee is recommended to approve a new subscription for BrightProtect.

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 Penrith Town Council recognise that events play an important role in delivering economic and cultural benefits to the town and have appointed an Events Officer to deliver civic and community events throughout the year.
- 1.2 To this end the safety of outdoor events is paramount to ensure they can be enjoyed by everyone without the risk of injury. The paperwork and considerations required for an event covers a wide range of areas and is integral to a robust event plan. Many of the measures are statutory and have legal requirements attached to them. These documents are submitted to the Westmorland and Furness Councils' events Safety Advisory Group.
- 1.3 Failure to ensure events are suitably assessed with appropriate and proportionate measures in place can lead to injury or death of the public, staff, or contractors. The visible presence of safety initiatives such as security, traffic management, stewards, barriers, and clear signage provides reassurance and fosters a positive environment aiding a successful and enjoyable event.
- 1.4 The Council staff are proficient at assessing and documenting risks and planning mitigation in regard to events and numerous other business operations for which the Council has a risk management policy in place.
- 1.5 The Council has an obligation and a duty of care as a landowner, and with statutory and regulatory responsibilities must ensure compliance of relevant legislation for organising events, and delivering assets and services, ensuring that these operations are delivered in a safe manner in line with public expectations.

- 1.6 Legislative changes can impact on compliance and impact on service delivery. One such example is The Terrorism (Protection of Premises) Act 2025, also known as Martyn's Law which gained Royal Assent on Thursday 3 April 2025.
- 1.7 In 2025 Winter Driving had to be cancelled at short notice due to adverse weather conditions. The decision to cancel was based on the advice of a specialist health and safety consultant.

Justification

- 1.8 An outsourced Health and Safety advisor provides the Council with access to specialists who understand current legislation, best practices and reduces the risk of incidents when managing public safety.
- 1.9 The Council is planning to deliver events throughout the year. Having the support of a specialist qualified H&S advisor to decide on risks and mitigation provides the Council with reassurance that the correct approach has been considered.
- 1.10 A gap analysis will identify any shortfall in the Council's current risk management and health and safety approaches.
- 1.11 A specialist provision will release the Services and Contracts Manager and the Events Officer from assessing, planning, and writing risk assessments from scratch. The software allows for the assessments to be personalised, but the bulk of the documentation is already completed as part of the software. The documents are stored on a cloud library allowing the specialist to review them if they are contacted for advice. The advisor can deal with the problem quickly and professionally. The advisor will be constantly checking and updating themselves on legislation, guidance, and best practice.
- 1.12 By outsourcing, Council will have a greater understanding of the health & safety issues, and the risk of non-compliance is reduced.
- 1.13 Investing in health & safety demonstrates how the Council values its reputation.

Proposal

- 1.14 Bright HR two levels of health and safety support:

Product: BrightConnect

- BrightSafe Software
- Accident reporting
- BrightSafe On the Go (App)

Number of Employees: 8

Term: 36 months

Cost P.P.P.M: £8.14

Total cost per month: £48.84

And

Product: BrightProtect

- BrightSafe Software
- Accident reporting
- BrightSafe On the Go (App)
- BrightAdvice App
- H&S document library
- BrightSafe Advice: qualified specialist advisors 24/7
- e-Learning Premium HS

Number of Employees: 8

Term: 36 months

Cost P.P.P.M: £14.37

Total cost per month: £86.22

1.15 Both products provide 70 hours of CPD free training. Gap analysis would be an additional fee.

Further information:

https://www.brighthr.com/ppco/brightsafe-ppc/?utm_source=google&utm_medium=cpc&utm_term=occupational%20health%20%26%20safety%20software&campaign_id=10507626661&ad_group_id=103393704465&ad_id=685309183812&match_type=b&target=kwd-361990231382&utm_campaign=Health%20and%20Safety%20Software%20PPC&gad_source=1&gad_campaignid=10507626661&gbraid=0AAAAADgd9YNm001s8EvPxoyEsWMNccwcz&gclid=Cj0KCQiAhOfLBhCCARIsAJPiopOFXego78DiM9-NzevYCYwXwJZbmD2NoZKb6y3yfQOgn8sOohJ4xaIaAI9VEALw_wcB

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FINANCE COMMITTEE

Date: 23 February 2026

Public Report

Matter: Assets of Community Value

Item no: 19

Author: Services and Contracts Manager

Supporting Member: Cllr. Shepherd, Chair of Finance Committee

Purpose of Report:

- a) The Committee is to determine whether to re-nominate, individually, Coronation Garden, Town Hall, and Robinson School as assets of Community Value with Westmorland and Furness Council.
- b) Members may also wish to consider if they would like to nominate any other assets for registration.
- c) To provide officers with the authority to proceed with the nominations as agreed.

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 Penrith Town Council had previously nominated three town assets that were registered as Assets of Community Value. These being:
 - i. Coronation Garden (Full Council, 28 September 2020, Minute PTC20/69e)
 - ii. Town Hall (Full Council, 25 January 2021, Minute PTC20/111)
 - iii. Robinson School (Full Council, 25 January 2021, Minute PTC20/111).
- 1.2 The nominations for each asset once approved were added on to the register of assets of community value and published on Westmorland and Furness Council's website. The assets are registered for a period of five years at which point they are removed from the register, and the restriction is removed from the titles with the Land Registry.
- 1.3 Coronation Garden was removed on the 19 January 2026. Robinson School is scheduled to be removed on the 20 April 2026 and the Town Hall on the 18 May 2026.

Coronation Garden

- 1.4 When Members considered the original nomination for Coronation Garden they did so based on the following information:
- i. Coronation Garden was created as a community garden in 1938, to celebrate the Coronation of King George VI. The land used for the garden was originally a tennis court and gardens to two houses which were converted into the Town Hall. The gardens are on Portland Place and cover an area of approximately forty meters by thirty meters.
 - ii. In 2012 the garden was redesigned and renewed by Penrith Rotary Club and Eden District Council working in partnership to celebrate the centenary of Rotary International. The redevelopment of the garden was largely funded by a Heritage Lottery Fund grant.
 - iii. The gardens were now more accessible as the original sandstone paths were wider, steps have been removed and slopes have been kept to a minimum, to allow easier access for wheelchairs and prams. Tapping rails had been installed throughout to aid the visually impaired.
 - iv. Coronation Garden benefit the whole community and help to explain part of Penrith's historical past. Part of the garden is laid in the shape of St Andrew's Cross on which the Penrith coat of arms is based, this is in recognition of Penrith's close links with Scotland. The timeline circular path depicts the history of Penrith from pre-historic to modern times. Whilst the sixteen information panels, four artwork sculptures and eight flagpole banners describe and illustrate Penrith's history in more detail. Coronation Garden has real community significance.

Town Hall and Robinsons School

- 1.5 When Members considered the original nomination for Town Hall and Robinson they did so based on the following information:
- i. Eden District Council has recently purchased a new site (Voreda house) to develop a new central operating site for the council's operations. This may mean that the Town Hall site will become a surplus asset and may become an asset for disposal either by the current council or as part of a future wider area unitary council.
 - ii. Likewise, the Penrith Museum and Tourist Information Centre building (formally known as Robinson School) would as part of a future unitary become an asset that could be lost to the town through asset disposal or as part of a future reworking of Eden District Council assets.
 - iii. Both the Town Hall and the Penrith Museum and Tourist Information Centre have a long and historic place in the community and should be protected as assets for the community to ensure they long play a part in the town and wider community.
- 1.6 Since these assets were listed on the current register of assets of community value the district council has been abolished and replaced with Westmorland and Furness Council. Westmorland and Furness Council has since determined by resolution its list of assets in Penrith that are surplus to current service needs. (Westmorland and Furness Council, Council, 26 September 2024). Coronation Garden, Town Hall, and Robinsons School do not feature on this list.

- 1.7 Westmorland and Furness Council have advised the Council that listed assets are removed from the register on the relevant date, with the restriction being lifted with Land Registry also. At that point new individual nominations are required to re-register the assets.
- 1.8 This report requires Members to determine whether the Council shall submit new individual nominations for the three assets and if so, give officers authority to submit new nominations to Westmorland and Furness Council.
- 1.9 To provide Members with background information about the Assets of Community Value and Community Right to bid process the following link is provided:

[Assets of community value and community right to bid | Westmorland and Furness Council](#)

- 1.10 Whilst this matter is being considered, Members are asked to consider if they would like to propose any other assets for registration.

2. Risk Assessment & Mitigation

- 2.1 The main risks associated with this report are any potential future loss of assets considered as important by the local community.
- 2.2 At present the level of risk is low given that none of the assets referred to in this report are on Westmorland and Furness Councils list of assets surplus to their service needs.
- 2.3 It is known that Westmorland and Furness Council are actively seeking to redevelop the Town Hall which provides further reassurance.
- 2.4 In respect of Coronation Garden and Robinson School, the Council is in regular dialogue with Westmorland and Furness Council regarding assets and to date there has been no indication that Westmorland and Furness Council propose to put either of these assets up for sale.
- 2.5 Equally Coronation Garden is listed under Objective 3 Policy 7 of the Neighbourhood Plan (PN40), Local Green Spaces which fall under NPPF 108 which states that "policies and decisions for managing development within a Local Green Space should be consistent with national policy for Green Belts."

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 change and environmental implications associated with this report.