



# Penrith Town Council

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

**DATE: 1 June 2026**

## **NOTICE OF MEETING**

### **MEMBERS OF THE FULL COUNCIL**

Cllr. Bowen, Cllr. Burgin, Cllr. Davies, Cllr. Deacon, Cllr. Dippita, Cllr. Donald, Cllr. Holden, Cllr. Jackson, Cllr. B. Jayson, Cllr. D. Jayson, Cllr. Kelley, Cllr. Kenyon, Cllr. Lawson, Cllr. Rudhall, Cllr. Shepherd

Are hereby summoned to attend the following meeting:

### **Meeting: Full Council**

**Date: Monday 8 June 2026 at 18:00 to 20:00**

**Place: Unit 2, 19-24 Friargate, Penrith, Cumbria, CA11 7XR**

Please inform the Clerk to the meeting if you are unable to attend.

A handwritten signature in black ink, appearing to read 'V. Tunnadine'.

Mrs V. Tunnadine, Town Clerk

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

Please note that this meeting may be filmed for live or subsequent broadcast via the internet or social media. 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. 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 Chair has the power to control public recording and/or reporting to ensure it does not disrupt the meeting. Recording must be visible to anyone at the meeting and must not be edited and published in such a way as to impact upon the accuracy of the recording. You may not make an oral commentary during the meeting. You are asked to act reasonably, for example not to disrupt the meeting by using intrusive lighting and using flash photography. Please be mindful that members of the public may attend the meeting and may not consent to being recorded.

# **AGENDA**

## **FULL COUNCIL 8 JUNE 2026**

### **1. Apologies**

Receive Apologies for Absence.

### **2. Declarations of Interest**

Members to declare any interests, including disclosable pecuniary interests they may have in agenda items that accord with the requirements of the Council's Code of Conduct and to consider any prior requests from members for dispensations that accord with Localism Act 2011 s33(b-e) (NB this does not preclude any later declarations).

### **3. Minutes**

Approve and sign as a correct record the minutes of the previous meeting held on Monday 18 May 2026 and confidential minutes for 16 March 2026.

### **4. Committee Minutes**

Note the Planning meeting Minutes 1 June 2026 have been circulated to Members and are available on the Council website.

### **5. Public Participation**

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

**6. Excluded Item:** Public Bodies (Admissions to Meetings) Act 1960 Determine whether any items should be considered in detail, 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.

### **7. Report from the Council Chair**

Note the duties undertaken by or on behalf of the Town Mayor.

### **8. Reports from Members**

Receive and note oral reports from Councillors regarding meetings that they have attended as representatives of the Town Council on outside bodies and an opportunity for members to bring matters of interest to the attention of the Council for information or future discussion.

### **9. Resolutions and Service Plan Report**

Note the report.

## **10. Grants Report**

Note the written report.

## **11. Matter from Planning Committee**

Consider the request from Planning Committee PL25/134 to transfer £20,000 from General Reserves to meet the costs associated with the Public Realm Project, noting that a similar request was approved last financial year but there was no expenditure in the period and the allocation returned to General Reserves.

## **Finance Matters**

Ratify matters 12 to 16 that have been considered at the meeting of the Councils Finance Committee held on 27 April 2026.

## **12. Policy Review**

Ratify the following reviewed policies:

- i. Disciplinary Policy
- ii. Amended Written Particulars (Contract of Employment)
- iii. Councillor and Town Mayor Expenses Policy

## **13. Finance Outturn Report – Year Ended 31 March 2026**

Ratify the final outturn report for the financial year ended 31 March 2026.

## **14. Governance and Accountability for Smaller Authorities**

Ratify the adoption of the Joint Panel on Governance and Accountability Practitioners Guide March 2026.

## **15. Asset Register 2025-26**

Ratify the Asset Register at 31 March 2026. The statement shows the full asset register and a reconciliation of transactions in 2025-26. For accounting purposes, assets have been valued and total £197,230.84; this figure is summarised in the AGAR Accounting Statements. The insurance value for the same assets is £974,014.

## **16. Internal Audit**

- a) Ratify the final report by the Internal Auditor for the financial year ending 31 March 2026.
- b) Ratify the review of effectiveness of internal audit provision during 2025-26.
- c) Ratify the re-appointment of the Internal Auditor for 2026-27.

## **17. Review of the System of Internal Control**

Note that the Town Council must carry out an annual review of the effectiveness of the system of internal control prior to the completion of the Annual Governance Statement. A full review was carried out and reported to the Finance Committee on the 23 February 2026 and ratified by Council on the 16 March 2026. The review confirmed that the Council's system of internal control is effective and the review of the effectiveness of internal audit has provided further support for that assessment.

## **18. Annual Governance & Accountability Review (AGAR)**

- a) Approve the Annual Governance Statements 2025/26 Section 1 and authorise the Chair of the Council and the Town Clerk to sign the Statement at Section 1 of the Annual Governance and Accountability Return on behalf of the Council.
- b) Approve the annual Accounting Statements 2025/26 Section 2 and the AGAR reconciliation and authorise the Chair of the Council to sign the Statement at Section 2 of the Annual Governance and Accountability Return on behalf of the Council.
- c) Approve that the Notice of public rights and publication of the unaudited Annual Governance & Accountability Return which will be announced on the Council's website and noticeboard from Tuesday 9 June 2026 to commence on Wednesday 10 June 2026 and end on Tuesday 21 July 2026.
- d) Note the Annual Internal Audit Report 2025/26 has been completed and signed by the Internal Auditor.

## **19. Next Meeting**

Note the next meeting of the Planning Committee is scheduled for 26 September 2026 at 6.00pm at Unit 2, 19-24 Friargate, Penrith, Cumbria, CA11 7XR.

## **PART II – PRIVATE SECTION**

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

### **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.

**FOR THE ATTENTION OF**  
**ALL MEMBERS OF THE TOWN COUNCIL**  
**& FOR INFORMATION FOR TOWN COUNCIL MEMBERS**

**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:

<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 between the hours of 9.00 am and 3.00 pm, Monday to Wednesday via [office@penrithtowncouncil.gov.uk](mailto:office@penrithtowncouncil.gov.uk)

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# Penrith Town Council

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## **DRAFT Meeting Minutes: Full Council**

**Date:** Monday 18 May 2026 at 19:15 to 19.30pm

**Place:** Unit 2, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

**Present:** Chair: Cllr. Bowen, Cllr. Burgin, Cllr. Davies, Cllr. Deacon, Cllr. Dippita, Cllr. Donald, Cllr. Holden, Cllr. Jackson, Cllr. Kelley, Cllr. Lawson, Cllr. Shepherd.

**Officers:** Business Services Manager, Community Services Manager

**Public:** 2

### **Meeting opened at:**

#### **PTC26/01 Election of the Town Mayor (Council Chair)**

Cllr Lawson declared a registrable interest given that nominee for the position of Town Mayor, Cllr Bowen is his mother-in-law.

#### **RESOLVED THAT:**

Cllr. V. Bowen be elected as Town Mayor (Council Chair) and the meeting received their signed declaration of acceptance of office.

#### **PTC26/02 Election the Deputy Town Mayor (Vice Council Chair)**

#### **RESOLVED THAT:**

Cllr. B. Jayson be the Deputy Town Mayor (Vice Council Chair) and Members agreed to receive the signed declaration of acceptance of office at a later date.

#### **PTC26/03 Apologies**

Apologies for absence were received from:

Councillor Kenyon, Councillors B. Jayson and D. Jayson and Councillor Rudhall.

## **PTC26/04 Declarations of Interest**

No further declarations of interest received.

## **PTC26/05 Minutes**

### **RESOLVED THAT:**

- a) The minutes of the previous Full Council held on Monday 16 March 2026 were a correct record of the meeting. The Chair signed the minutes.
- b) The minutes of the last meetings of committees were a correct record of the meetings. The Chair signed the minutes for the following minutes:
  - i. Communities Committee 23 March 2026.
  - ii. Planning Committee 11 May 2026.
  - iii. Finance Committee 27 April 2026.

## **PTC26/06 Standing Committee appointments and Elections of committee Chairs**

**RESOLVED THAT:** The following be approved.

### **Planning Committee**

- Cllr. Jackson – Chair
- Cllr. Holden – Vice Chair
- Cllr. Bowen
- Cllr. Davies
- Cllr. B Jayson
- Cllr. D. Jayson
- Cllr. Lawson
- Cllr. Shepherd

**Standing Deputy:** Cllr. Dippita

### **Communities Committee**

- Cllr. B. Jayson – Chair
- Cllr. Jackson – Vice Chair
- Cllr. Bowen
- Cllr. Donald
- Cllr. Kenyon
- Cllr. Lawson

**Standing Deputies:** Cllr. Davies, Cllr. Dippita

## PTC26/06 Standing Committee appointments and Elections of committee Chairs, continued

### Finance Committee

- Cllr. C Shepherd – Chair
- Cllr. Lawson – Vice Chair
- Cllr. Burgin
- Cllr. Jackson
- Cllr. D. Jayson
- Cllr. Kenyon
- Cllr. Rudhall

## PTC26/07 Appointment of representatives to outside bodies

Organisation	Members Appointed
106 Partnership	Cllr. Burgin, Cllr. Kenyon
A66 Community Liaison Group	Cllr. Shepherd, Cllr Burgin
Cumbria Association of Local Councils	Cllr. Holden, Cllr. D. Jayson
Penrith Action for Community Transition	Cllr. Holden
Penrith and Eden Refugee Network	Cllr. Kenyon
Rural Market Town Group – Members	Cllr. Dippita, Cllr. Donald
Penrith Place Action Group (new – 2 members)	Cllr. Bowen, Cllr Kenyon
Borderlands Town Team & Town Hall Steering Group (3 – members)	Cllr. Rudhall, Cllr. Jackson, Cllr. D. Holden
Zero Carbon Cumbria Partnership	Cllr. D. Jayson
Asset Transfer Lead	Lead Member Cllr. Shepherd.
Coldsprings Steering Group	Cllr. Kenyon, Cllr. B. Jayson
Recovery College	Cllr. Donald
Friends of Eden Valley Public Transport	Cllr Kelley
Neighbourhood Policing Team	Cllr. B. Jayson

## **PTC26/08 Next Meeting**

Members noted the next meeting of the Full Council was scheduled for Monday 8 June at 6.00pm at Unit 2, 19-24 Friargate, Penrith, Cumbria, CA11 7XR.

## **CHAIR SIGN:**

## **DATE:**

### **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.

## **FOR THE ATTENTION OF ALL MEMBERS OF THE FULL COUNCIL**

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**FULL COUNCIL 8 JUNE 2026 ITEM:9  
NOTE RESOLUTIONS & SERVICE PLAN REVIEW  
FOR FINAL YEAR OF TERM OF COUNCIL**

**Full Council Resolutions  
Tracking 25-26**

**On hold - Not  
commenced  
Completed  
In progress - Started  
and ongoing**



**Start Date: 21 May 2025  
End Date: 17 May 2026**

Reference	Activity	Status	Supporting Notes
<b>Brought forward from Previous Year</b>			
PTC23/62	Negotiation with Highways England re: A66 Thacka		
PTC23/118	Regeneration		
PTC24/103	Council Champions to Communities Committee and Annual Town Meeting		To Communities Com- not progressed and ceased

Reference	Activity	Status	Supporting Notes
<b>Annual Town Council Meeting 21 May 2025</b>			
PTC25/08	Pump Track Progress Resolution		
PTC25/10e	Inform Outside Bodies of contact details		
PTC25/11	Progress opening of second bank account at HSBC		No longer required
PTC25/15c	Letter of reappointment for Internal Auditor		
PTC25/16	Submission of the AGAR and Publication of Public Rights		
PTC25/17	Finalise proposals for Armed Forces Week event with other organisations		
PTC25/19	Reconvene the LGR Strategic Planning Group and future report to Council		

Reference	Activity	Status	Supporting Notes
<b>Full Council Meeting 14 July 2025</b>			
PTC25/30iii	Working group - Send invitations three meetings		
PTC25/30v	May Day budget transfers from General Reserve into budget lines.		
PTC25/30v	Recruitment of Events Officer		
PTC25/32	Revised Policies uploaded to website		
PTC25/34	Carleton Village Hall - letters to Persimmon and Westmorland and Furness		
PTC/25/35	Penrith Town Centre Improvements transfer from General Reserve to Planning		
<b>Full Council Meeting 29 September 2025</b>			
PTC25/40	Penrith Cemetery Survey response to Westmorland and Furness Council		
PTC25/48iii	External Audit and AGAR on to the website.		
PTC25/49iii	Register of Membership to Outside Bodies is updated.		
PTC25/50	Scheme of Delegation be updated to include Assets Sub Committee		
PTC25/53	Banking Operations implemented.		
<b>Extra Full Council Meeting 3 November 2025</b>			
PTC25/57	Submit CGR request to W&FC		
PTC25/60	a. Scan Mayor sig to agreement and send		
	b. Update Tender and post		
	C. Update SA and send to VT		
	d. Seek clean MOA for signing		
	Collate finance docs		
	Collate tender and SA and post to websites launching tender		
	Funds transfer as resolved and cost centre to SAGE		

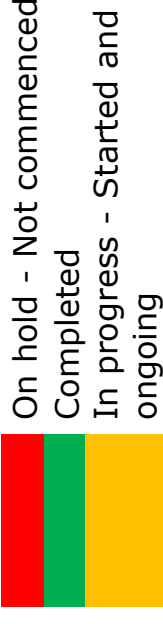
	Tender opening and review report to Council 15/12		

Reference	Activity	Status	Supporting Notes
<b>Full Council 15 December 2025</b>			
PTC25/64	Response to question		
PTC25/65	Submit letter to Environment Agency inviting them to a meeting		
PTC25/69	Precept application to Westmorland and Furness Council		
PTC25/69 c	Update policies and upload to website		
PTC25/71 a	Update website - committee membership		
PTC25/74	Appoint contractor		
<b>Full Council 26 January 2026</b>			
PTC25/84	Health Watch Cumbria - seek further information on the role commitments		
PTC25/88	Letter to Eden Arts with Signature Grants decision		
PTC25/89	Staffing Structure Review		
<b>Full Council 16 March 2026</b>			
PTC25/93	Respond to question raised by member of the public.		
PTC25/97a	Letter sent to the MP requesting a meeting concerning emissions in Penrith		
PTC25/99	Submit to Westmorland and Furness Community Governance Review support		
PTC25/107	Make amendments to the Standing Orders		
PTC25/108	Meeting Dates 2026/27 to members		
PTC25/110	Staffing report recommendations implemented.		
<b>CONCLUSION</b>			

There are two ongoing items for Full Council:

- PTC23/62 Negotiation with Highways England re: A66 Thacka
- PTC25/08 Pump Track Progress Resolution

## Finance Committee Resolution Tracking 25-26



**Start Date: 21 May 2025**

**End Date: 17 May 2026**

Reference	Activity	Status	Supporting Notes
<b>Brought forward from the previous year</b>			
FIN24/28	Bus Shelter Scaws enquiries with relevant landowners.		
FIN24//80	Noticeboard Upgrade Folly Lane, remove Brent Way, add to Asset Register, Insurance		
FIN24/84a	Advertise for Solicitor		
FIN24/100	Amendments to Financial Regs and Procurement Policy to Full Council		
FIN24/101	Installation of new seat on Nicholson Lane and disposal of existing		
FIN24/103	Investigate new HSBC Bank Account		

Reference	Activity	Status	Supporting Notes
<b>Finance Committee 23 June 2025</b>			
FIN25/08	Budgetary Control Statement to 31 May 2025 to Full Council		
FIN25/12	Play Area Reserve - Progress the list of projects as set out in the report		Delivered over the term of this Council
FIN25/13	Allotments Budget - Progress the list of projects as set out in the report		
FIN25/14	Install Horse Chestnut Tree at Fairhill and tree guard		

Reference	Activity	Status	Supporting Notes
<b>Finance Committee 15 September 2025</b>			
FIN25/23	Budgetary Control Statement to 31 August 2025 to Full Council		
FIN25/25	Risk Assessments to Full Council		
FIN25/26	Internal Audit Plan 2025-26 to Full Council		
FIN25/27	External Audit Certificate to Full Council and uploaded to the website with wording		
FIN25/28	Budget Process - commence 26/27 budget process		
FIN25/29	Advise Industrial Bid of Bench ownership and complete Agreement with W&F		
FIN25/30	Seats Budget - Progress the Sainsbury scheme and invite Cllrs proposals		
FIN25/31	Implement Staff Pay increases		
FIN25/33	Convene meeting with National Highways and Land Agent		
FIN25/35	Signage and Wayfinding to Full Council		
FIN25/36	Banking and Security measures implemented and policies to committee in December		
<b>Finance Committee 10 November 2025</b>			
FIN25/44	Budgetary Control Statement to 31 August 2025 to Full Council		
FIN25/50	Inform W&F of the consent for the Cornmarket cycle infrastructure		
<b>Finance Committee 08 December 2025</b>			
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 CCLA		
FIN25/66	Adopt and restore seat at British Legion. Inform Branch Secretary		

Reference	Activity	Status	Supporting Notes
<b>Finance Committee 23 February 2026</b>			
FIN25/77	Budgetary Control Statement to 31 January 2026 to Full Council		
FIN25/78c	GDPR Risk Assessment to Full Council		
FIN25/79	Finance Committee Meeting Dates to Full Council		
FIN25/80	Internal Audit Report to Full Council		
FIN25/81	Proposed Fees and Charges 2026/27 to Full Council		
FIN25/82	Withdraw £150k from CCLA		
FIN25/83	Review of System of Internal Control 2025/26 to Full Council		
FIN25/84	Cornmarket Area confirmation and arrangements with Board and Elbow		
FIN25/86	Enter contract with Bright HR for Bright Protect H&S package		
FIN25/87	Nominate Assets of Community Value with Westmorland and Furness		
FIN25/89	Staffing Report to Full Council (PART II)		
<b>FIN25/93</b>			
FIN25/93	Provide a written response to the residents' question		
FIN25/98	Finance Outturn Report 31 March 2026 to Full Council		
FIN25/100	Asset Register 31 March 2026 to Full Council		
FIN25/101a	Internal Auditors Report 31 March 2026 to Full Council		
FIN25/101b	Review of Effectiveness of Internal Audit to Full Council		
FIN25/101c	Reappointment of the Internal Auditor (Mrs Airey) to Full Council		
FIN25/103	Section 1 of the AGAR to Full Council		
FIN25/104	Section 2 of the AGAR and period for Exercise of Public Rights to Full Council		
FIN25/106	Policy Review - policies to Full Council		
FIN25/107	New Seat for Friargate to progress with Westmorland and Furness Council		
FIN25/111	Asset Transfer Carleton Park letter to Westmorland and Furness Council		

## **CONCLUSION**

There are three ongoing items for Finance Committee:

- FIN24/28 Bus Shelter Scaws enquiries with relevant landowners.
- FIN25/12 Play Area Reserve - Progress the list of projects as set out in the report.
- FIN25/30 Seats Budget - Progress the Sainsbury scheme

## COMMUNITIES RESOLUTION TRACKING 24-25

**START DATE: 21 MAY 2025**

**END DATE: 17 MAY 2026**

Reference	Activity	Status	Supporting Notes
Brought forward from the previous year			
CC24/25	VE Day 80 - A Shared Moment of Celebration	Completed	
CC24/38	Cold Springs Nature Reserve	Completed	
CC24/39	Small Event Donation	Completed	
CC24/51	Policy Review	Completed	
CC24/53	Website Development	Completed	
CC24/54	Events in Penrith	Completed	
CC24/67	Council Champions	Not Started	Undelivered following unsuccessful working group meeting.
CC24/68	Penrith Pop-Up Community Café	Not Started	Undelivered following unsuccessful working group meeting.
CC24/69	Events Lighting	Not Started	Official order on with Westmorland & Furness Council.

Reference	Activity	Status	Supporting Notes
<b>Communities Committee 9 June 2025</b>			
CC25/09	Penrith Stars of Business Awards		
CC25/10	Fairhill Viewing Plaque		Summer 2026 installation.
CC25/11	Penrith Arts & Culture Events		
CC25/12	Penrith Rotary Club Corporate Membership		
<b>Communities Committee 20 October 2025</b>			
CC25/26	Cold Springs Nature Reserve		
CC25/27	Dog Waste Bag Dispensers		
CC25/28	Greening Budget Service Development Proposal		
CC25/29	Penrith Town Centre Dressing Service Development Proposal		
CC25/30	New Summer Event Service Development Proposal		

Reference	Activity	Status	Supporting Notes
<b>Communities Committee 17 November 2025</b>			
CC25/43	Penrith Mail Click		
CC25/44	Bench Request		
<b>Communities Committee 9 February 2026</b>			
CC25/56	Eamont 927 Partnership		
CC25/57	Fairhill Tree Planting Request		
CC25/58	Penrith Arts & Culture Events 2026/27		
CC25/59	Media Policy Task & Finish Group		CSM to invite additional members to join the Task & Finish Group and then look to convene a meeting of the group in due course. Media Policy to be complete by June 2026.
CC25/61	Penrith Community Awards Selection		
<b>Communities Committee 23 March 2026</b>			
CC25/69	Communications Report		
CC25/73	Penrith Town Centre Greening 2026		
CC25/74	Town of Culture		
CC25/75	Policy Review		
CC25/77	Penrith Goes Orange		
CC25/78	Armed Forces Events / Activities		
CC25/81	Town of Culture		

## **CONCLUSION**

There are four ongoing items for Communities Committee:

- CC24/69 Events Lighting
- CC25/10 Fairhill Viewing Plaque
- CC25/43 Penrith Mail Click
- CC25/59 Media Policy Task & Finish Group

## **PLANNING COMMITTEE**

All resolutions completed.

There are three ongoing items for Planning Committee:

PL25/134 Public Realm – release of £20,000 from General Reserves to fund concept project.

Two projects: Wayfinding and Public Realm

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**MEETING: FULL COUNCIL**

**DATE: 08 June 2026**

**REPORT: Grants Report**

**AUTHOR: Community Services Manager**

**ITEM NUMBER: 10**

Does the report contain information which has been identified as confidential?

Yes  No

**PUBLIC REPORT**

**1. Recommendations/Decision Required:**

Note the grants awarded since the commencement of the 2026/27 financial year.

**2. Council Plan priorities**

Council Business Plan, Projects theme states the Council will help to facilitate projects, events, and the development of local resources by providing grants to constituted organisations and working with local voluntary groups and agrees to provide a grant fund for signature events and local organisations to achieve this aim.

**3. Report Details**

**Background**

The Council makes an annual budget provision for grants to help meet its aims. Grants come from the Council's council tax income, and a key principle of this Scheme is to ensure that grant expenditure is open and transparent.

The Council has two separate grants budgets, the Community Grants Scheme and the Signature Event grants.

**Community Grants**

Grant applications are considered providing sufficient funds remain in the budget i.e., the budget will be allocated on a "first come, first served" basis.

Officers are responsible for receiving, reviewing, and awarding all grants.

Officers have authority for expenditure and decide on applications without approval of a committee or Full Council assuming that there is no conflict of interest.

On receipt of an application, it is scrutinised by Officers using the criteria within this Scheme and records are maintained.

All the Council work is within the GDPR 2018 framework and respects the confidentiality of individuals, personal data, and sensitive personal data.

Since the commencement of the 2026/27 financial year ++ organisations have been awarded a grant from the Council:

**Penrith Swift Group** – the Council has awarded a grant of £240 as a contribution towards the purchase of equipment and materials to deliver swift workshops and displays to be held and exhibited in the Penrith Library during the Great Big Green Week 2026.

**Penrith Hockey Club** – the Council has awarded a grant of £1,309.93 as a contribution towards the purchase of hockey equipment to enable the club to the deliver junior and adult coaching sessions and matches.

### **Signature Event Grants**

Council identified a need for consistent funding for events, and the Signature Events Grant fund was created. The fund allows applicants to apply once for up to £20,000 over four years or the term of a Council. The grants are limited to £5,000 per annum.

The annual award of grant being subject to receipt of the previous year's post event monitoring report, confirmation that the event will be delivered annually and upon receipt of an Event Plan, Budget Risk Assessment, Public Liability Insurance and associated policy documents.

The Council has resolved to support Penrith BID's Penrith Christmas Sparkle with a grant of £5,000 over the remaining term of this Council. Full Council resolved that a further report be brought to Council (Minute PTC25/88) to consider support for Eden Arts for the 2026 Winter Droving event, following the cancellation of the 2025 event.

### **Implications**

#### **4. Legal**

Grants awarded by the Council are discretionary. Any award of grant will be subject to conditions relating to the proper and effective use of the grant for the approved purpose, with conditions set out in a Service Level Agreement for grants in excess of £1,000.

## **5. Resources**

The Council has an approved Grants budget of £30,000 and a Signature Events Grant budget of £10,000 for the 2026-27 financial year.

A total of £1549.93 has been committed from the Community Grants budget and there remains an uncommitted budget of £28,450.07 for the remainder of the 2026/27 financial year.

A total of £5,000 has been allocated from the Signature Events Grant budget towards the Penrith BID Christmas Sparkle with a future report to be brought to Full Council in respect of the Eden Arts Winter Droving (Min PTC25/88).

## **6. Equality and Diversity**

There are no equality and diversity implications associated with this report.

## **7. Biodiversity & Climate Change**

There are no biodiversity and climate change implications associated with this report.

## **8. Risks and other Considerations**

The Council must guard against the risk that there is insufficient monitoring of grants once awarded which may lead to grants not being used for their intended purpose.

To mitigate this risk, the Council requires successful grant applicants to complete a monitoring report for their project and where required enters into a Service Level Agreement with successful grant applicants to ensure that grants are managed in accordance with the terms and conditions of the grant scheme.

## **9. Background Information/Documents**

Applicants - Grant Application Forms

## **10. Appendices**

None.

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## **MEETING: FULL COUNCIL**

**DATE: 08 June 2026**

**REPORT: PUBLIC REALM**

**AUTHOR: TOWN CLERK**

**ITEM NUMBER: 11**

### **1. Purpose/Summary:**

To consider the recommendation from Planning Committee that Full Council re-approve a transfer of £20,000 from General Reserve to support the streetscape visioning and design project to be delivered during the 2026/27 financial year.

### **2. Implications**

#### **a) Legal**

##### **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.

#### **b) Financial**

Note that the original £20,000 allocation from General Reserves as agreed by the Planning Committee in July 2025 had not been spent in the financial year ending 31 March 2026. The cost of the project is expected to be £20,080.

### **3. Recommendations/ Decisions Required:**

To agree that the £20,000 budget for this project be re-established from General Reserves for expenditure during the current 2026/27 financial year to end 31 March 2027.

### **4. Background Information**

Report to Council: Item 13 – 13 March 2026.

Report to Planning Committee: Item 10 - 13 April 2026

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## **FULL COUNCIL**

**Date: 8 JUNE 2026**

### **Public Report**

**Matter: Policy Review**

**Item no: 12**

**Author:** Turnstone HR

**Supporting Member:** Cllr. Shepherd, Chair of Finance Committee

#### **Purpose of Report:**

NALC provided new templates for disciplinary arrangements and employee expenses.

The NALC template for the Disciplinary Policy was reviewed by the Council's retained HR services alongside the Councils existing policy.

The HR service has created a hybrid version of the two policies combined, along with their best practice policy and consequently have also had to review the Councils Written Particulars (Contract of Employment).

From April 2026 law amendments on Statutory sick pay (SSP) require that SSP is to be paid to all workers from their first day of absence at a rate of either 80% of weekly earnings or the flat rate, whichever is lower. This change must be included in new staff contracts and our employee handbooks updating.

#### **Recommendations:**

Members are asked to ratify the following policies as considered by the Finance Committee meeting held on the 27 April 2026 and as appended:

- i. The Disciplinary Policy
- ii. Amended Written Particulars
- iii. Expenses Policy (Employees)
- iv. Expenses Policy (Members)



# Penrith Town Council

Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR  
Tel: 01768 899 773 Email: [office@penrithtownCouncil.gov.uk](mailto:office@penrithtownCouncil.gov.uk)

## DISCIPLINARY POLICY

### Introduction

This policy forms part of the local conditions of service for all Members of staff of the Penrith Town Council ("the Council"). Discipline is essential for the conduct of the Council's affairs and for the safety and wellbeing of all Members of staff.

The Council has established and maintains a fair procedure for the handling of disciplinary matters and the conduct of disciplinary appeals which should mean that most breaches of the disciplinary rules can be dealt with by a lesser penalty than dismissal without breaching the individual's contract of employment. However, the Council intends the policy to be used primarily as a tool to help or encourage Members of staff to improve rather than just as a way of punishing them.

The Town Clerk is responsible for maintaining discipline within the Council. Normally this will be done by example, advice, job training and informal reprimands and by Members of staff observing proper standards of conduct and the Council's policies and procedures.

The Council intends and expects that this situation will continue but, discipline may on occasion need to be reinforced by the formal elements of this procedure.

The Council recognises that misconduct and unsatisfactory work performance are different issues. The disciplinary policy will be used in cases of poor work performance (except where the capability policy is considered to be more appropriate) to ensure that all alleged instances of employees' underperformance are dealt with fairly and in a way that is consistent with required standards.

## 1. Purpose and scope

This policy is designed to help and encourage all Penrith Town Council (the Council) employees to achieve and maintain high standards of conduct whilst at work or representing the Council. The aim is to ensure consistent and fair treatment for all and is prepared in accordance with the dismissal and dispute resolution procedures as set out in the ACAS Code of Practice:

- a) No disciplinary action will be taken against an employee until the case has been fully investigated.
- b) At every formal stage in the procedure the employee will be advised of the nature of the complaint against him or her and will be given the opportunity to state his or her case before any decision is made.
- c) At all formal stages the employee will have the right to be accompanied by a trade union representative or work colleague during the disciplinary interview.
- d) No employee will be dismissed for a first breach of discipline except in the case of gross misconduct when the penalty of dismissal without notice or payment in lieu of notice may be applied.
- e) An employee will have the right to appeal against any disciplinary penalty imposed.
- f) The procedure may be implemented at any stage if the employee's alleged misconduct warrants such action.

## 2. Misconduct and Gross Misconduct

The following list provides examples of **misconduct** which will normally give rise to formal disciplinary action:

- Lateness for work or poor time keeping and unauthorised absence from work.
- Inappropriate standard of dress.
- Minor breaches of Health and Safety or other rules or procedures.
- Failure to perform their job to the standard expected or in line with their job description/objectives.
- Time wasting.
- Disruptive behaviour.
- Misuse of the Council's facilities (e.g. telephones, computers, email or the internet).
- Refusal to carry out reasonable requests or instructions from a line manager.
- Smoking in unauthorised areas.
- Failure to follow an agreed Council Policy or Procedure.

This list is not exhaustive, and offences of a similar nature may result in disciplinary action being instigated. Persistent or frequent absence on medical grounds and long-term sickness absence will be addressed using the capability procedure.

The following list provides examples of offences which are normally regarded as **Gross misconduct**:

- Theft, fraud, deliberate falsification of records, or other acts of dishonest
- Fighting, assault on another person.
- Deliberate damage to property of the Council, its workers or Members
- Gross incompetence in the conduct of work.
- Gross negligence which results in the Council, its employees or third parties being put at risk.
- Being under the influence of illegal drugs or alcohol.
- Bullying.
- Acts of incitement towards or actual acts of discrimination, harassment or victimisation including on the grounds of sex, pregnancy and maternity, marital status, gender reassignment, race, colour, ethnic origin, disability, sexual orientation, age, religion or belief.
- Serious acts of insubordination.
- Serious breach of duty to keep information of the Council, its service providers and its clients confidential.
- Unauthorised entry to computer records.
- Serious breach of the Council's Security, Health & Safety, Confidentiality or Email and Internet policies.
- Any action, whether committed on or off the premises, that is likely to or does bring the Council into disrepute.
- Serious negligence which causes or might cause significant loss, damage or injury.
- Accepting bribes or incentive payments from suppliers.
- Unauthorised use of Council funds or credit.
- Abuse of Council debit cards or supplier accounts.
- Working with an external agency to provide information which would be detrimental to and cause commercial risk to the Council.

This list is not exhaustive and other offences of a similar gravity may result in disciplinary action being instigated at gross misconduct level which carries a potential penalty of dismissal.

### **3. Informal action**

- a) Minor misconduct will usually be dealt with informally, usually in a one-to-one meeting between the employee and line manager. In the case of the Clerk being the individual against whom there is a complaint or allegation, the matter should be handled by the Chair of the Council (i.e. Mayor) and involve an informal meeting initially.
- b) If a matter has been confirmed and performance monitoring is required, a note of the meeting date and agreed actions will be held on file. Where the matter is found to be more serious or informal action has not brought about the necessary improvement, the following procedure will be used.

### **4. Investigation**

- a) With all potential disciplinary matters, we will need to conduct an investigation to determine the facts. In some cases, the investigatory stage will be simply for us to collect evidence for use at any disciplinary hearing. This may require us holding an investigatory meeting with you before proceeding to any disciplinary hearing.
- b) If we decide to hold such a meeting, we will invite you to attend and provide you with sufficient information about the alleged misconduct or poor performance, details of the possible consequences and allow you reasonable time to enable you to prepare to put forward your case and answer the allegations. There is no right for the employee to be accompanied at an investigatory interview. We reserve the right to dispense with an investigatory interview and to proceed directly to a disciplinary meeting.

### **5. Suspension**

- a) If an employee is accused of an act of gross misconduct, they may be suspended from work on full pay while the Council investigates the alleged offence. Only the appropriately convened committee (Staff Sub-Committee) or Council Officer with delegated powers has the power to suspend. This enables a swift and thorough investigation to occur. Whilst suspended pending disciplinary investigation, regular contact with a nominated person at the Council will be maintained although access to premises, equipment or systems may be denied.
- b) The individual who carries out the investigation and compiles evidence for the disciplinary hearing must play no part in the subsequent decision-making to ensure impartiality. The Council will need to consider the implications of such arrangements on its hearing and appeal panel plans early on in the disciplinary process.

## **6. Formal action**

- a) All stages of the formal procedures should be carried out as speedily as possible in the interests of both management and staff, particularly in cases of alleged gross misconduct.
- b) The Council will give notice in writing of the date of the disciplinary interview to the member of staff and their representative (if any).
- c) The formal procedure will not normally be invoked unless –
  - i. Previous advice or informal oral reprimands have been ineffective.
  - ii. The complaint is of a serious nature.
  - iii. The complaint is of gross misconduct.

## **7. Disciplinary Letters**

- a) If, following the investigation, there is a concern about an employee's conduct or behaviour then a letter will be given to the employee advising them of the allegation(s) and reasons why this is unacceptable.
- b) The letter should invite the employee to attend a meeting at which the alleged misconduct will be discussed and will inform the employee of their right to be accompanied to the meeting.
- c) If dismissal is a potential outcome, the letter will make this clear. The time, date and venue of the meeting will also be advised.
- d) Any documents to be discussed or produced at the meeting will also be provided.

## **8. Disciplinary Meetings**

- a) The time and location of a disciplinary meeting should be agreed with the employee, and it should be held in a private location with no interruptions.
- b) This will normally be without undue delay but allowing the employee time to prepare their case and when practical, within 5 days of the letter being sent.
- c) At the meeting the Chair of the Staff Sub-Committee, as the Hearing Panel, will state the complaint against the employee and go through the evidence which has been gathered.
- d) The employee will be asked to provide explanations and state their case. They will also be allowed to ask questions, present evidence and call witnesses providing advance notice has been given that they will do so.
- e) The disciplinary meeting may be adjourned to allow for further investigations by the sub-committee.
- f) If the employee is unable to attend the meeting due to unforeseeable reasons out of their control (e.g. illness) then the Council will reasonably rearrange the meeting. However, if the employee fails to attend the meeting without good reason the meeting can be held in the employee's absence.

## **Outcomes and penalties**

If the allegations are found to be substantiated, the following sanctions may be applied:

### **Stage 1 - First Stage Written Warning**

In the instance of a first complaint that conduct does not meet acceptable standards, the employee will normally be given a First Stage Written Warning. They will be advised:

- Of the reason for the warning
- That it is the first stage of the disciplinary procedure
- Of the improvement that is required and the timescales for achieving this improvement
- Of a review date and any support available (where applicable)
- That action under stage 2 will be considered if there is no satisfactory improvement
- Of their right of appeal.

### **Stage 2 – Final Written Warning**

If there is a failure to improve and conduct or performance is still unsatisfactory, or the misconduct is sufficiently serious, a Final Written Warning will be given to the employee. This will give details of the complaint, will warn that dismissal may result if there is no satisfactory improvement over a specific given timescale and will advise of the right of appeal.

### **Stage 3 – Dismissal or other sanctions**

If conduct is still unsatisfactory and the employee still fails to reach the prescribed standards, or where the Council reasonably believes gross misconduct has occurred, dismissal may result.

The employee will be given a written statement of allegations against them, invited to a meeting and given the opportunity to provide explanations and state their case. They will be notified in writing of the reasons for the decision taken at the hearing.

Penalties at this stage may include dismissal with notice or summary dismissal (i.e. without any notice), Final Written Warning with/without demotion, loss of pay or loss of seniority. If dismissal is the outcome, the employee will be advised of the date on which employment will terminate. In all cases the employee has a right to appeal.

## **9. Time Limit for Warnings**

- a) Disciplinary warnings will remain in force for a specified period of time. This time period will be advised to the employee in writing when being advised of the warning.
- b) Assuming there are no further instances of misconduct or poor performance during this period the warning will no longer be 'live' and will thus be disregarded for future disciplinary purposes, although it will form part of the employee's employment record.
- c) In serious cases of misconduct, records of disciplinary action taken cannot be ignored for future disciplinary purposes.
- d) If there are occasions where an employee's conduct is satisfactory throughout the period the warning is in force only to worsen very soon after and a pattern emerges that there is evidence of abuse, the employee's disciplinary record will then be borne in mind in deciding how long a warning should last.

## **10. Appeals**

- a) The Appeals stage of the disciplinary process is part of the Code of Practice to which an employee has a right. It can be exercised after any of the stages of disciplinary action for misconduct/poor performance or gross misconduct.
- b) An employee who wishes to appeal against a disciplinary decision should inform the Chair of the Appeals Staff Sub-Committee within five working days, in writing and giving reasons for the appeal. An appeal may be raised if:
  - The employee thinks the finding or penalty is unfair.
  - New evidence has come to light.
  - The employee thinks that the procedure was not applied properly.
- c) Where possible the appeal will be heard by a separate panel of elected Members who have not been involved in the original disciplinary hearing, who will view the evidence with impartiality.
- d) The employee will have the right to be accompanied by a colleague or accredited Trade Union official or lay member at the appeal hearing. The outcome of the appeal and reasons for it will be advised to the employee as soon as possible after the meeting and be confirmed in writing.
- e) At the appeal hearing any disciplinary penalty imposed will be reviewed.
- f) The decision taken at the appeal hearing will be final.

## **11. The right to be accompanied**

- a) At each formal stage of the disciplinary process an employee has the right to be accompanied and can make a reasonable request for such a person to accompany them.
- b) An employee can ask any other employee or a trade union representative, or an appropriately accredited official employed by a trade union to accompany them, to give support and help them prepare for the disciplinary interview. This right is enshrined in the 1999 Employment Relations Act.
- c) As this is an internal process there is no provision to have any external person accompany or represent an employee e.g. partner, parent, solicitor etc.
- d) The companion can address the hearing, put and sum up the employee's case, respond on behalf of the employee to any views expressed at the meeting and confer with the employee.
- e) The companion cannot, however, answer questions on the employee's behalf or address the hearing if the employee does not wish them to or prevent the employee explaining their case.

## **12. Hearing panels**

- a) The Council has a Disciplinary/Grievance Staff Sub-Committee and Appeals Committee.
- b) The Members of these Committees will be given the opportunity to receive training on dealing with such matters as disciplinary proceedings, grievance procedures and considering appeals.
- c) Where practical, if an individual has undertaken an investigatory role, then they will be substituted as panel Members at any disciplinary or appeal hearings.
- d) Where disciplinary action is taken against the Town Clerk or for some reason the Clerk is unable to have involvement, the Council should look to appoint an external expert to assist throughout the process.

## **13. Note-taking**

- a) It is highly recommended that a note-taker be provided to every meeting/hearing which arises as a result of a disciplinary process, as Employment Tribunals are particularly keen to view contemporaneous notes of events which have led to an employment dispute.
- b) If both parties agree, the meeting can be audio recorded. The Council will need to give this requirement careful consideration in order to respect employee confidentiality.

## 14. Grievances raised during disciplinarys

Where an employee raises a grievance during a disciplinary process the disciplinary process may be temporarily suspended in order to deal with the grievance. Where the grievance and disciplinary cases are related it may be appropriate to deal with both issues concurrently.

## 15. Criminal charges or convictions

If an employee is charged with or convicted of a criminal offence not involving the Council, this does not automatically give rise to a disciplinary situation. Consideration needs to be given to how a charge, or conviction may affect an employee's ability to undertake his or her job duties and their relationships with the employer, colleagues, subordinates or customers.

## 16. Getting it wrong

- a) Failure to follow the ACAS Code of Practice (available at [www.acas.org.uk](http://www.acas.org.uk)) can lead to an Employment Tribunal awarding an uplift of an award against the Council of up to 25%.
- b) Tribunals dealing with unfair dismissal claims are particularly interested in whether the employer followed a procedure and whether the employer acted fairly and reasonably.
- c) One way in which to avoid such a penalty is to have an agreed procedure, communicate that procedure to employees and Members, revisit and review the procedure regularly and have some training for those who are expected to operate the procedure.

**Adopted: May 2016**

**Reviewed: 2026**

<b>Title</b>	Disciplinary Policy V1			
<b>Description</b>	Staff Policy – requires 4-yr. review June			
<b>Created By</b>	Town Clerk			
<b>Date Created</b>	2016			
<b>Maintained By</b>	Town Clerk/RFO/ Legal			
<b>Version Number</b>	<b>Modified By</b>	<b>Modifications Made</b>	<b>Date Modified</b>	<b>Status</b>
V2	Touchstone	Compliance	06/03/26	Live



# Penrith Town Council

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Tel: 01768 899 773 Email: [office@penrithtownCouncil.gov.uk](mailto:office@penrithtownCouncil.gov.uk)

## CONTRACT OF EMPLOYMENT

This document sets out your main terms and conditions of employment. It includes the written particulars required by the Employment Rights Act 1996. The National Agreement on Pay and Conditions of Service of the National Joint Council ("the NJC") for Local Government Services ("the Green Book") applies to your employment save as amended by this contract.

Your employment with the Council is governed by the terms and conditions contained in this agreement which starts from the start date, and which supersedes all other agreements whether in writing or otherwise.

During your employment with the Council, your terms and conditions of employment will be in accordance with collective agreements negotiated from time to time by the National Joint Council for Local Government Services as supplemented by local collective agreements reached with trade unions recognised by the Council namely ALCC.

This agreement incorporates the provisions contained in any correspondence from us offering you employment and our staff policies.

You will comply with any rules, policies and procedures set out in the staff policies. If there is any conflict between the terms of this agreement and the provisions of our staff policies, **[which do not/which do]** form part of your contract of employment, the terms of this agreement shall prevail.

We reserve the right (to be exercised reasonably) to amend the terms of this agreement and the contents of the staff policies.

**Name of Employer:** **Penrith Town Council** referred to as 'the Council' 'us' or 'we' or 'our'

**Address of Employer:** Unit 1 Church House  
19-24 Friargate Penrith  
CA11 7XR ("the Employer")

**Name of Employee:** **[Insert Name]** referred to as 'You'

**Address of Employee:** **Insert Address of Employee]**  
(Please advise us of any change of name and/or address in writing).

**Dated:**

**Job Title:**

**Hours:**

**1. Place of work:** The Council Office or at such other place of employment in the service of the Council as required. Remote or home working may be approved on request.

**2. Salary scale point and range:**

You will be paid by equal monthly instalments in arrears paid by direct payment to your bank account, normally on or around 28th day of each month. You will receive your wage slip online via SAGE PAY.

**3. Contact terms:** **[Insert: Permanent, Fixed, Annualised]**

**4. Next increment** Annually on 1 April.

Salary progression through salary scale subject to satisfactory reports and acquisition of relevant professional qualifications.

Subject to satisfactory performance, you will progress automatically through the range **[X]** in salary scale **[X]** by annual increments until you reach the maximum salary in the range.

Your first increment will be payable on 1st April **[20XX]** and thereafter on the 1st of April each year until you reach the maximum of the scale.

The Council may withhold an increment if it is considered that performance fell below the level expected, following an annual appraisal, or award an additional increment for exemplary performance if it chooses to do so.

**[Optional for relevant roles]** In addition, one additional salary point will be added to your salary, up to a maximum of four points, for success in obtaining or already holding each of the following relevant qualifications:

- i. Introduction to Local Council Administration (ILCA)
- ii. Financial Introduction to Local Council Administration (FILCA)
- iii. Principles of Internal Auditing Local Councils (PIALC)
- iv. The Certificate in Local Council Administration (CiLCA)
- v. The Certificate in Higher Education in Community Governance – Level 4 or one of its predecessor qualifications designed specifically for the profession.
- vi. The Foundation Degree in Community Governance – Level 5 or one of its predecessor qualifications designed specifically for the profession.
- vii. BA (Hons) Degree in Community Governance – Level 6 or one of its predecessor qualifications designed specifically for the profession]

**OR** similar qualifications from alternative sector professional bodies.

## **5. Date and duration of employment**

Your employment under this contract will begin on **[insert date when these terms commence]**

and will continue, subject to the remaining terms of this agreement, until terminated by either party giving the other the required notice as set out in this contract.

### ***[Options for temporary appointments]***

Your employment under this contract will begin on **[insert date when these terms commence]** and will continue, subject to the remaining terms of this agreement, until it ends on **[insert end date]** without the need for notice unless previously ended by either party giving the required notice in writing as defined in the Notice Clause below.

**OR**

[Your employment under this contract is to cover for maternity leave. It will begin on **[insert date when these terms commence]** and will continue, subject to the remaining terms of this agreement, until it ends on or around **[insert end date]** when the person you are covering for is due to return to work. You will receive the notice set out in the Notice Clause below.

Please note that your contract will not automatically renew if the person on maternity leave decides not to return to work or returns on a part time basis. We reserve the right to review the continuation and duties of the post and / or test the market at that time].

## 6. Continuous Service

For the purposes of entitlements to annual leave, sick pay arrangements, and maternity arrangements, continuous service includes continuous previous service with any public authority to which the Redundancy Payments (Continuity of Employment in Local Government etc.) (Modification) Order 1999 applies.

Your employment under these terms will begin on **[insert start date for this contract]**.

Your previous service, starting on **[insert continuous service start date]** counts towards your continuous service with the council.

## 7. Hours of Work

Your normal working hours are xx hours per week from Monday to Friday.

Your normal pattern of work will be **09:00-17:00**.

You are entitled to a break each day, which must be taken by agreement with your manager.

The Council operates a Flexible Working Hours Scheme.

The grade for your post considers the requirement for working outside of normal hours. You will not normally be required to work overtime.

Time in lieu may be accrued for hours that exceed your contracted hours and should be taken within six weeks of its accrual. Claims can be made for attending meetings, working weekends and bank holidays.

The Council may require you to vary the pattern of your working hours on a temporary or permanent basis dependent on workload and the needs of the organisation. This may require a variation in your start or finish time, or the days on which you normally work. Where this happens as much notice as possible will be given.

## 8. Notice

The period of notice to which you are entitled is:

- a) Up to four years' service – four weeks.
- b) Five years' service or more – one week per year up to a maximum of twelve weeks.

**NOTE:** Notice to terminate employment given by either party during the probationary period is one week.

## 9. Annual Leave Entitlement

In addition to eight bank holidays, two extra statutory days and a local day, leave entitlement varies per the level of continuous service:

<b>Annual</b>	<b>0-4 years</b>	<b>5-9 years</b>	<b>10+ years</b>
<b>Days</b>	<b>21</b>	<b>26</b>	<b>29</b>

The leave period shall be from either your start date or birthday. Staff leaving during the leave year are entitled to the proportionate amount of leave.

The "local day" is allocated at the discretion of the Council, where the relevant place of work is closed for Christmas.

Where additional public holidays are declared by the Government from time to time there is no obligation on us to award additional paid leave in recognition of these.

All holidays must be taken at times convenient to us and all dates must be agreed in advance with the Council.

You may be required to reserve a number of days of your annual holiday entitlement for shutdowns and/or the Christmas break. Where this is required, appropriate notice will be given.

Your holiday entitlement will accrue from the day you commence your employment with us. If your working hours are variable, then your entitlement will be calculated based on the number of hours you have actually worked.

Rules on accrual of annual leave may mean that at the time that leave is to be taken, you do not have sufficient accrued leave to cover your holiday. In this case agreement will be made between you and the Council how any time off in excess of accrued leave will be covered.

Holiday entitlement from one year cannot be carried over to subsequent years, other than where this is provided for through relevant legislation or is authorised by the Clerk. Therefore, any holiday not taken by the end of the holiday year will be lost and will not be paid in lieu.

If, when your employment ends, you have taken more holiday (including bank holidays) than you have accrued in that holiday year, we will deduct the equivalent amount of pay from any payments due to you. If this amount is in excess of your final pay, you will be required to repay the outstanding amount due to us within one month of the end of your employment.

If you or we have served notice to end your employment, we may require you to take any accrued but unused holiday during your notice period.

Details of all other types of paid leave that you may be entitled to including Maternity, Paternity, Adoption and Shared Parental Leave, can be found in the Staff Handbook and Council policies.

## **10. Performance and Development Review**

You will receive regular performance and development reviews via resolution progress reporting, work plan reporting to Council, peer meetings and individual performance meetings.

## **11. Sickness Absence**

Your entitlement during any absence due to sickness or injury is as set out in the NJC agreements:

- a) During 1st year of service - one month's full pay and (after completing 4 months' service) 2 months' half pay.
- b) During 2nd year of service - 2 months' full pay and 2 months' half pay.
- c) During 3rd year of service - 4 months' full pay and 4 months' half pay.
- d) During 4th & 5th - year of service - 5 months' full pay and 5 months' half pay.
- e) After 5 years' service - 6 months' full pay and 6 months' half pay.

Where such absence occurs, you should notify your immediate supervisor of the absence and when your illness commenced at the earliest opportunity.

- a) For absences of up to 7 calendar days, you are required to complete a self-certification form.
- b) For absence beyond 7 days, you are required to obtain a fit note signed by your doctor.

It should be noted that termination of this contract can occur prior to the exhaustion of the full period of sick pay identified.

If you cannot attend work due to sickness/injury you must report your absence and the reasons for it to us on the first day of your absence before your normal start time when possible.

It is important that the Council is satisfied on your medical fitness to carry out your duties. We therefore reserve the right to require you to undergo a medical examination should it be deemed necessary. We will always ask for your permission before doing so and the Council will pay the costs. This examination will be to assess your physical or mental fitness to undertake your job and to enable us to look at reasonable adjustments to support you should that be necessary and appropriate.

Where you are unable to carry out your normal duties due to health reasons, we have the right to offer you alternative duties on the same terms and conditions.

Should you unreasonably refuse to undertake the alternative duties offered then we have the right to suspend you from the workplace without pay.

### **Statutory Sick Pay**

When any contractual rights have been exhausted, you will be entitled to receive Statutory Sick Pay (SSP) either at the statutory rate laid down by government or at 80% of your normal weekly earnings, whichever is the lower, provided you meet the statutory eligibility requirements and comply with our notification and certification requirements.

SSP is paid from the first full day of sickness absence and is paid for all qualifying days which are your normal days of work and is limited to a maximum of 28 weeks in any one period of sickness or linked periods. (Periods of sickness are linked if the second period starts within eight weeks of the end of the first period.)

## **12. Leave of Absence**

If you are late for work or unable to attend for reasons other than personal sickness, for example to attend to an emergency, you must report your absence and reasons to the Council as soon as possible and ideally before your normal shift start time in order that we can make appropriate arrangements.

## **13. Compassionate leave and time off for family emergencies**

The Council will consider requests for compassionate leave and time off to deal with family emergencies. If you need to take such leave you should raise the matter with us as soon as possible for consideration. There is no contractual entitlement to remuneration for absences relating to compassionate leave or time off to deal with family emergencies. Any payment will be made at the absolute discretion of the Council.

## **14. Family/Parental leave and pay**

You are entitled to receive statutory maternity or paternity, adoption, shared parental, parental bereavement, and neonatal care leave and pay at the current rates where you meet the statutory eligibility criteria for these.

## **15. Probationary Period**

Your position is subject to the completion of a probationary period probationary period. At the end of this period if your performance is of a satisfactory standard your appointment will be made permanent. During this period, one week's notice may be given by either party to terminate this contract.

If during or on completion of the probationary period we consider that your conduct or performance has not been satisfactory, or we otherwise doubt your suitability for the job, the Council may, at its sole discretion, choose either to terminate your employment or to extend the period of your probation to help you reach the standard of conduct and performance required. Failure to achieve the required standards may result in the termination of your employment. The provisions of this clause shall apply to any such extension.

During any probationary period, the Council disciplinary procedure will not apply to you.

## **16. Deductions**

The Council reserves the right at any time, or in any event on termination, to deduct from salary any overpayment made and/or monies owed to the Employer by you including but not limited to:

- a) Any losses sustained during the course of your employment in relation to the property or money of the Council, any of its suppliers, customers or visitors to the Council's premises, or to any other employee caused through your carelessness, negligence, recklessness or breach of the Council rules or dishonesty on your part.
- b) Any overpayment of remuneration or any other payment made, including excess holiday payments.
- c) In respect of Council property not returned (or returned in a condition which is deemed unsatisfactory by the Council).
- d) In respect of the misuse of telephone calls.

## **17. Other Terms and Conditions of Employment**

The NJC agreements directly affecting other terms and conditions of your employment cover are as agreed in the "Green Book".

## **18. Lay-Offs and Short-Time Working**

If there is a temporary shortage of work for any reason, we will try to maintain your continuity of employment even if this necessitates placing you on short-time working, or alternatively, lay-off.

If you are placed on short time working, your pay will be reduced according to time actually worked.

If you are placed on lay-off, you will receive no pay other than statutory guarantee pay, if you qualify for this.

During any lay-off period or short-time working you must remain contactable and available for work if required. We would only envisage using these measures in extreme circumstances.

## **19. Retirement**

The Council does not operate a normal retirement age, and you will not be compulsorily retired on reaching any particular age. However, you may voluntarily retire at any time, subject to giving notice as set out in the notice clause above.

## **20. Council Property**

Upon termination of your employment, whatever the reason, you are required to return to the Council any property, including vehicles, tools, hardware, software, books, documentation, keys, swipe cards/fobs, etc. which may be in your possession and which are the property of the Council or relate in any way to the business or affairs of the Council. You may be required to make a declaration that you have fully complied with the requirements of this clause.

## **21. Other Employment**

It is considered that your employment with the Council is your sole employment. If you are considering taking up any additional employment you should speak to us for approval.

Permission may be refused if the second job competes with, or could be detrimental to, your current job role.

In the event that approval is granted your employment with and commitment to the Council must take priority over any additional and secondary job.

You must also declare the number of hours worked per week in any additional job to your line manager for the purposes of monitoring compliance with the Working Time Regulations 1998.

## **22. Registrations and Qualification Checks**

If your role requires you to undergo checks under the Disclosure and Barring Service or is dependent upon you being registered with a statutory body or Authority or in the possession of particular qualifications, failure to provide us with valid evidence or maintain such registrations/qualifications may lead to us carrying out a review into the continuation of your role within the Council and may lead to the termination of your employment.

Any additional training or costs required to maintain such qualifications will be at your expense unless specifically agreed otherwise by the Council. Should the Council fund or part-fund such a course or

qualification and you leave within 1 year of completing the course, you may be required to reimburse the Council contribution.

### **23. Anti-Bribery**

In your employment with the Council, you should not accept any gifts or hospitality from any customer, supplier or other person without first seeking permission from the Clerk or Chair.

A prospective recipient of any gift or hospitality should consider why the offer is made and whether it is intended to influence a decision. Reasonable and propionate hospitality and gifts may be acceptable and accepted with the permission of the Chair.

In your employment with the Council, you should never offer a gift to a customer, supplier or other person with the intention of gaining a business advantage. Any business gifts or invitations to hospitality events that are issued must always be agreed by the Chair in advance. If you are found to have accepted or given any bribe you will face disciplinary action, which could include dismissal for gross misconduct.

### **24. Vehicle User Status**

Your post is identified as qualifying for the following car allowance: Casual User status.

The Council shall reimburse you at NJC rates in force at the time for mileage incurred in the performance of Council business ("mileage expenses") provided that mileage expenses have been approved by the Council.

The Council shall reimburse you for other expenses which may include overnight accommodation, meals and fares incurred in the performance of Council business ("other expenses") provided that the other expenses have been receipted and approved by the Council.

### **25. Injury or Assault**

In the event of death or permanent disablement arising from a violent or criminal assault suffered in the course of employment then all insurance payments will be made in accordance with paragraph 7 of Part 3 of the Green Book.

### **26. Disciplinary Procedure**

The disciplinary rules applicable to you are set out in the Council's disciplinary procedures.

An appeal against disciplinary action taken against you must be submitted in writing to the Chair of the Staffing Sub-Committee.

## **27. Suspension from duty**

In cases where your continued presence in the workplace would hinder an investigation, or where the Council believes it might take the heat out of a situation, or that it would be in the interests of safety, we reserve the right to suspend you from work on basic pay.

The suspension will be for no longer than is necessary to investigate the allegations and the Council will confirm the arrangements to you in writing.

While suspended you should not visit Council premises or contact any of the Council's customers, suppliers or employees, unless you have been authorised to do so by a director/senior manager.

Suspension of this kind is not a disciplinary penalty and does not imply that any decision has already been made about the allegations.

## **28. Alternatives to dismissal**

In some cases, we may, at our discretion, consider alternatives to dismissal. These will usually be accompanied by a final written warning.

Examples include but are not limited to demotion, transfer to another job or department, a reduction in pay or a loss of future increment, bonus or overtime.

The Disciplinary Rules, together with the sections titled Suspension from duty and Alternatives to Dismissal form part of the terms and conditions of your employment. In all other respects, the Disciplinary Procedure is given by way of guidance only and is non-contractual.

## **29. Health & Safety**

We recognise and accept our responsibilities as an employer to maintain, in so far as is reasonably practicable, the safety and health of our employees, and of other persons who may be affected by our activities.

It is your duty as an employee, not to put either yourself or others at risk by your acts or omissions. You should also ensure that you are familiar with the Council health and safety arrangements. Should you feel concern over any health and safety aspects of your work, this should be brought to the attention of the Council immediately.

## **30. Equality, Diversity, Harassment and Bullying**

You must comply with the Council's policies and procedures on the above, which are available on request.

### **31. Data Protection**

You are required to comply with all relevant data protection legislation and/or any Council policy regarding data protection when processing personal data in the course of employment including personal data relating to any employee, client, supplier or agent of the Council.

In order to manage your contract of employment and for related purposes, such as updating and enhancing our records, analysis for management purposes and statutory returns, legal and regulatory compliance and crime prevention, you have supplied us with your personal data.

We can therefore process, use and disclose personal data about you as is necessary in compliance with data protection legislation.

We may make such information available to those who provide products or services to the companies such as advisers and payroll administrators, regulatory authorities, potential or future employers, governmental or quasi-governmental organisations.

You are expected to inform the appropriate personnel of changes to your personal data in a timely manner.

### **32. Training & Development**

The Council shall be responsible for the costs associated with any training and development that it considers necessary. This may include the cost of training and development courses or examinations, and payment of mileage expenses and other expenses in accordance with the Council's expenses policy.

Where the Council considers it necessary, it shall give you reasonable paid time off for study.

Where such training is external to the Council and carries significant cost and/or personal development opportunity you may be required to repay some or all of that cost if you leave your employment voluntarily within a specified period of time.

### **33. Conflict of Interest**

You should not, directly or indirectly, engage in, or have any interest, financial or otherwise, in any other business enterprise which interferes or is likely to interfere with your independent exercise of judgement in the Council's best interests. Generally, a conflict of interest exists when an employee is involved in an activity:

- i. Which provides products or services directly to, or purchase products or services from us.
- ii. Which subjects you to unreasonable time demands that prevent you from devoting proper attention to your responsibilities to the Council.
- iii. Which is operated in such a way that the employee's involvement with the outside business activity will reflect adversely on the Council.

If you are in any doubt as to whether an activity involves a conflict, you should discuss the situation with your manager.

### **34. Intellectual Property**

Any creation or development devised by you in the course of your work will be the property of the Council and must be acknowledged to the Council.

### **35. Confidentiality**

During the course of your employment, you may find yourself in possession of sensitive information, the disclosure of which could be construed as a breach of confidentiality.

It is a condition of your employment that you have a duty of confidentiality to the Council, and you must not discuss any Council sensitive or confidential matter whatsoever with any outside organisation including the media.

Any such breach of confidentiality would be deemed as gross misconduct except as otherwise provided for or as permitted by any current legislation (e.g. the UK Public Interest Disclosure Act 1998) and could lead to your dismissal.

### **36. Policies and Procedures**

You are required to comply with Council rules, policies and procedures issued to you which, whilst not contractual, unless otherwise stated, provide the framework and context for your conduct and performance within the contract.

### **37. Best Endeavours**

You will be expected to use your best efforts in your work, to take all actions and do all things necessary, proper or advisable, to satisfy the requirements of your role, and to further the interests and support the progress of the Council.

### **38. Changes to terms of employment**

From time to time, the Council may determine the need for changes to be made to contracts of employment. The Council reserves the right to make reasonable amendments to your contract. You will receive confirmation in writing of any changes or amendments to the terms of your employment within one month of them taking effect.

### **39. Whole Agreement**

This contract contains the whole agreement between you and the Council and supersedes all previous contracts, agreements, arrangements or understandings, whether oral or written relating to your employment as at the date of contract, except for any terms implied by law that cannot be excluded by the agreement of the parties.

### **40. Jurisdiction**

This contract will be governed by and interpreted in accordance with English law. Both the Council and the Employee submit to the exclusive jurisdiction of the English Courts and Tribunals in relation to any claim or matter arising in connection with this contract.

### **41. Indemnity**

The Council undertakes to indemnify you against any actions of commission or omission that are authorised by the Council.

### **42. Change to terms and conditions of employment**

This agreement sets out everything we have agreed. You and we are entering into it on the basis that no discussions we have had, representations made, previous agreements reached, or understandings we have come to are relevant to this agreement, or are to be relied on, unless they are recorded in it.

Care has been taken to prepare this agreement, and neither you nor we will have a claim for innocent or negligent misrepresentation or negligent misstatement in respect of its contents (but that doesn't exclude liability for fraud).

This contract may be altered by us in writing at any time after the date of signing and after consultation with you.

Where changes to the terms set out in this statement occur by agreement (negotiation) with you, you will be informed of these by means of a written statement of change which you will be issued within one month of the change. Changes to non-contractual policies, rules and procedures will be notified to you with one month's notice.

I have read and understood the above clauses and accept the offer of employment on these terms.

**SIGNED:**

**DATE:**

**For and on behalf of Penrith Town Council**

I accept the terms and conditions of my employment as set out above.

**SIGNED:**

**DATE:**

**Employee**



# Penrith Town Council

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

Tel: 01768 899 773 Email: [office@penrithtownCouncil.gov.uk](mailto:office@penrithtownCouncil.gov.uk)

## EXPENSES POLICY

### Purpose

This policy sets out the Council's rules on how employees can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that employees are properly reimbursed for legitimate business expenses and to ensure that these expenses are treated appropriately for tax purposes. It does not apply to Councillors.

### 1. General Procedure

- a) The Council will reimburse you for actual expenditure that is incurred wholly, necessarily, and exclusively in connection with authorised duties that you undertake in the course of your employment.
- b) To claim for expenses, you must use the Council's expenses claim forms and set out the reasons why the expense was incurred on the claim form.
- c) If you are unsure whether an expense can be claimed, you must seek prior written authorisation from the Clerk and/or the RFO.
- d) Expenses will not be paid unless supporting evidence is provided, together with a completed expense claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage).
- e) When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible.
- f) Credit and debit card statements will not be accepted. Where you are submitting a VAT receipt, you should set out:
  - The name and VAT registration number of the retailer or service provider.
  - The goods and services provided.
  - The amount of VAT payable.
- g) Once completed and signed, you should submit your expense claim form to Clerk and/or the RFO for approval.

- h) Once approved the claim form should be sent to the Business Services Manager for payment.
- i) Expenses claims must be submitted within 14 days of the expense being incurred. If this is not practical, written approval for any extension will be required from the Clerk and/or the RFO.
- j) The Council reserves the right to withhold any payment where prior written approval has not been given.
- k) The Council may return an expense claim form to you without payment if it is completed incorrectly or lacks supporting evidence.
- l) The Council will pay claims for authorised expenses by BACS transfer into the same bank account into which your salary is paid.
- m) In general, you should not incur expenses other than in the categories listed below. However, if you have claims for expenditure other than for those categories listed below, you should seek written approval from the Clerk and/or the RFO before incurring the expense.
- n) The Council will accept email as written approval where it is required in this policy.
- o) Any queries in relation to this policy should be directed to the Clerk and/or the RFO.

## **2. Training**

- a) Employees attending or undertaking required training are entitled to payment of normal earnings, all prescribed fees and other relevant expenses arising.
- b) Employees are also entitled to paid leave for the purpose of sitting for required examinations.
- c) When attending training courses outside contracted daily hours, part-time employees should be paid on the same basis as fulltime employees.
- d) When attending training courses all employees and be able to claim travel expenses for the difference in the usual home to work costs.
- e) The Council reserves the right to reclaim financial support where the employee:
  - Leaves the Council during the duration of the course, or up-to 1 year following completion of the course.
  - Fails to complete the training.
  - Fails to attend training without good reason.

## **3. Study leave**

- a) Where an individual requires study leave to undertake required training, they will be able to take all the leave within normal working hours.
- b) Where individuals require study leave to undertake study, which is not Required but part of the individual's formal continuous professional development, the Council, will contribute up to 100% of study leave time, to a maximum of 24 days per annum.

- c) Where individuals require study leave to undertake training, which is not required but part of the individual's desire for career development, the Council, will contribute up to 12 days study leave per annum for courses, which are related to the individual's role.
- d) Time off for study leave must be approved in advance. To make a request the individual is asked to complete and submit the Training Request Form to the Town Clerk setting out the details of the course of study, how it relates to their work, and the time being requested.
- e) No study leave will be granted where individuals undertake study, which is not required for their role, or not related to their role. However, the Clerk will consider requests for flexible working to allow the study to take place, as long as the needs of the Council can be met.

#### 4. Travel

Employees and managers should consider whether or not travel is necessary or if there are more appropriate means (for example teleconferencing or videoconferencing).

- a) **Rail:** You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.
- b) **Use of your own car:** It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with other staff or Councillors or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on business is subject to you:
  - Holding a full UK driving licence.
  - Ensuring that your car is roadworthy and fully registered.
  - Holding comprehensive motor insurance that provides for business use.

Prior authorisation should be sought from the Clerk before using your own car on business. The Council accepts no liability for any accident, loss, damage, or claim arising out of any journey that you make on business.

The Council will not pay for the cost of any insurance policy on your own car.

To claim for petrol expenditure, you should set out the distance of the journey undertaken on your expenses claim form.

The current HMRC Mileage Allowance Payments amounts are:

- i. car (including electric vehicles) – 45p per mile up to 10,000 miles and 25p per mile thereafter.
- ii. passenger payments – up to 5p per mile per passenger (up to a maximum of four) to be claimed only for passengers who would otherwise be eligible for travelling allowance.
- iii. motorcycle – 24p per mile.
- iv. bicycle – 20p per mile.
- v. in relation to public transport (including rail and bus) - standard fare; and
- vi. parking fees – actual cost

**or such other rate as set out from time to time by HM Revenue and Customs.**

The Council will pay for tolls, congestion charges and parking costs incurred, where applicable.

c) **Use of bicycle or Motorcycle:** If use of your bicycle or motorcycle is approved, you can claim a mileage allowance of 20p or 24p per mile, respectively. Any use of your own motorcycle on business is subject the same requirements as a car (see above).

d) **Taxis:** Any use of taxis will require prior approval and only in limited circumstances.

These are:

- i. Where taking a taxi would result in a significantly shorter travel time than using public transport.
- ii. Where there are several employees travelling together.
- iii. Where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.

You must obtain a receipt with details of the date, place of departure and destination of the journey.

## **5. Overnight accommodation**

- a) As a guideline for travel on Council business, you should seek, when possible, to book accommodation equivalent to three-star standard or less or up to £150 maximum in a major city and £100 elsewhere.
- b) It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

## **6. Meals**

- a) If you are required to be away from home on Council business, you may claim up to £50 per day for all meals, and non-alcoholic drinks. The maximum amounts above are inclusive of drinks.
- b) You should supply receipts and invoices for all hotel and meal expenses other than for the daily allowance, where no receipt is required.

## **7. Annual events**

The Council may decide to hold a staff event, such as a Christmas meal or other celebration. Except where agreed to the contrary, attendance is not compulsory, and you will remain responsible for any expenses you incur.

## **8. Expenses that will not be reimbursed**

The Council will not reimburse:

- The cost of any travel between your home and usual place of work (except in exceptional circumstances for early morning/late night transport as set out above).
- The cost of any travel undertaken for personal reasons.
- The cost of any travel for your partner or spouse.
- Any fines or penalties incurred while on Council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping, or vehicle recovery charges.
- Alcohol.
- Cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse in the event that he or she accompanies you on business.

Your spouse or partner must have adequate travel insurance for that journey.

## **9. False claims**

- a) If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details from you.
- b) The Council will thoroughly investigate and check any expenses claim as it sees fit.
- c) It may withhold payment where insufficient supporting documents have been provided.
- d) Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary.

e) Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims.
- claims for expenses that were not legitimately incurred.
- claims for personal gain.
- claims for hospitality and/or gifts without them having been declared.
- receipt by you of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

f) The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

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

**APPROVED: 2026**

<b>Title</b>	Expenses Policy V1 010326			
<b>Description</b>	Staff Policy – requires 4-yr. review June			
<b>Created By</b>	Town Clerk			
<b>Date Created</b>	2026			
<b>Maintained By</b>	Town Clerk/RFO/ Legal			
<b>Version Number</b>	<b>Modified By</b>	<b>Modifications Made</b>	<b>Date Modified</b>	<b>Status</b>



# Penrith Town Council

Unit 1, Church House, 19-24 Friargate, Penrith, Cumbria, CA11 7XR  
Tel: 01768 899 773 Email: [office@penrithtownCouncil.gov.uk](mailto:office@penrithtownCouncil.gov.uk)

## **Councillor and Town Mayor Expenses Policy**

### **Position Statement**

The Town Council foregoes any paid councillor allowances and provides expenses for Members as and when required.

The Town Mayor and Deputy Mayor can claim expenses and may elect to forego their expenditure budget (or part of) and inform the Town Clerk.

The Mayors and Deputy Mayors cost centre is agreed as part of the annual budget process and if underspent the money is donated to a local charity of the Mayors choice.

### **Purpose**

This policy sets out the Council's rules on how Members can claim for expenses incurred in the performance of their duties for the Council. The purpose of this policy is to ensure that Members are properly reimbursed for legitimate Council expenses and to ensure that these expenses are treated appropriately for tax purposes.

Whilst there is no provision in law enabling parish or town councils to pay individual councillors a wage commensurate with work done by that individual nevertheless the Town Council recognises the time commitment of councillors as well as the many incidental costs they incur in carrying out council business. Such incidental expenses include the use of their homes, telephone calls from home landlines and mobile phones, stationery, printing and IT costs, and use of car, motorcycle or bicycle.

## **Chairs Budget**

Under the Local Authorities (Members' Allowances) (England) Regulations 2003 a parish or town council is able to pay a basic parish allowance a year to its Chair only, or to each of its elected councillors. Penrith Town Council provides a budget for expenditure for the Mayor and Deputy Mayor and do not provide an annual allowance to the Mayor.

Penrith Town Council provides a budget for the Mayor for such costs as:

- i. Travel (mileage) to and from events.
- ii. Tickets for events for the town mayor and escort.
- iii. The purchase of any gifts presented on behalf of the town council including flowers.
- iv. Donations to charity (with or without attending events).
- v. Costs incurred in the process of raising money for the town mayor's chosen charities including event costs and purchasing raffle prizes / tickets.
- vi. Funding for any formal and informal civic events and costs associated with the role of the town mayor during the municipal year not currently budgeted for (e.g. Hosting twinning events, one-off fundraising events).
- vii. Reasonable clothing allowance for civic events (including clothing for the town mayor's escort).
- viii. Legitimate expenditure for telephone, stationery, it and printing costs reimbursed on presentation of a receipt.
- ix. Costs associated with any events held or attended by the deputy town mayor or councillors deputising in the town mayor's place in the course of their civic duties.

## **Members Expenses Policy**

The Regulations allow payment of a parish travelling and subsistence allowance for or in connection with the discharge of the Council's functions and can be paid to elected and co-opted members.

Councillors may be reimbursed with the necessary costs incurred for the care of dependent children and adults (provided by informal and formal carers).

The Council will provide for members expenses for activities related to Council business on the provision of a receipt and a completed expenses claims form and set out the reasons why the expense was incurred on the claim form. This should include original receipts or invoices with the date and time of the transaction (unless you are claiming for mileage).

When claiming for travel expenses on public transport, you should enclose the tickets showing the departure point and destination of your journey, where possible. Credit and debit card statements will not be accepted.

Where you are submitting a VAT receipt, you should set out:

- The name and VAT registration number of the retailer or service provider.
- The goods and services provided.
- The amount of VAT payable.

Once completed and signed, you should submit your expense claim form to Clerk and/or the RFO for approval. Once approved the claim form should be sent to the Business Services Manager for payment.

Expenses claims must be submitted within 14 days of the expense being incurred. If this is not practical, written approval for any extension will be required from the Clerk and/or the RFO. The Council reserves the right to withhold any payment where prior written approval has not been given.

The Council may return an expense claim form to you without payment if it is completed incorrectly or lacks supporting evidence.

The Council will pay claims for authorised expenses by BACS transfer into the same bank account into which your salary is paid.

In general, you should not incur expenses other than in the categories listed below. However, if you have claims for expenditure other than for those categories listed below, you should seek written approval from the Clerk and/or the RFO before incurring the expense. The Council will accept email as written approval where it is required in this policy.

Any queries in relation to this policy should be directed to the Clerk and/or the RFO.

## **Training**

Members attending or undertaking required training are entitled to all prescribed fees and other relevant expenses arising.

When attending training courses all Members are able to claim travel expenses for the difference in the usual home to the Council Office costs.

- Fails to complete the training.
- Fails to attend training without good reason.

## **Travel**

Members should consider whether or not travel is necessary or if there are more appropriate means (for example tele-conferencing or videoconferencing).

## **Rail**

You may claim for standard class rail fares only. Where possible, rail journeys should be booked well in advance to benefit from any discounts for early booking.

## **Use of your own car**

It may be appropriate and cost-effective to use your own car when travelling on business, for example if you are travelling with other colleagues or, where there is limited public transport to your destination, or the journey time is significantly shorter than using public transport. Any use of your own car on business is subject to you:

- Holding a full UK driving licence.
- Ensuring that your car is roadworthy and fully registered.
- Holding comprehensive motor insurance that provides for business use.

Prior authorisation should be sought from the Clerk before using your own car on business. The Council accepts no liability for any accident, loss, damage, or claim arising out of any journey that you make on business. The Council will not pay for the cost of any insurance policy on your own car.

To claim for petrol expenditure, you should set out the distance of the journey undertaken on your expenses claim form.

The current HMRC Mileage Allowance Payments amounts are:

- vii. car (including electric vehicles) – 45p per mile up to 10,000 miles and 25p per mile thereafter.
- viii. passenger payments – up to 5p per mile per passenger (up to a maximum of four) to be claimed only for passengers who would otherwise be eligible for travelling allowance.
- ix. motorcycle – 24p per mile.
- x. bicycle – 20p per mile.
- xi. in relation to public transport (including rail and bus) - standard fare; and
- xii. parking fees – actual cost

**or** such other rate as set out from time to time by HM Revenue and Customs.

The Council will pay for tolls, congestion charges and parking costs incurred, where applicable.

### **Use of bicycle or Motorcycle**

If use of your bicycle or motorcycle is approved, you can claim a mileage allowance of 24p per mile, respectively. Any use of your own motorcycle on business is subject the same requirements as a car (see above).

### **Taxis**

Any use of taxis will require prior approval and only in limited circumstances. These are:

- iv. Where taking a taxi would result in a significantly shorter travel time than using public transport.
- v. Where there are several employees travelling together.
- vi. Where personal security and safety of employees is an issue, for example taxis may be permitted after 9.30pm.

You must obtain a receipt with details of the date, place of departure and destination of the journey.

### **Overnight accommodation**

As a guideline for travel on Council business, you should seek, when possible, to book accommodation equivalent to three-star standard or less or up to £150 maximum in a major city and £100 elsewhere. It is your responsibility to ensure that any hotel reservations are cancelled within the required cancellation period if they are no longer required.

## **Meals**

If you are required to be away from home on Council business, you may claim up to £50 per day for all meals, and non-alcoholic drinks. The maximum amounts above are inclusive of drinks.

You should supply receipts and invoices for all hotel and meal expenses other than for the daily allowance, where no receipt is required.

## **Annual events**

The Council may decide to hold a staff event, such as a Christmas meal or other celebration. Except where agreed to the contrary, attendance is not compulsory, and you will remain responsible for any expenses you incur.

## **Expenses that will not be reimbursed**

The Council will not reimburse you for:

- The cost of any travel undertaken for personal reasons.
- The cost of any travel for your partner or spouse.
- Any fines or penalties incurred while on Council business for whatever reason, including penalties for not paying for a rail ticket in advance of boarding the train and penalties or fines associated with motoring offences, including speeding or parking fines, clamping, or vehicle recovery charges.
- Alcohol.
- Cash advances or withdrawals from an ATM machine.

You are required to pay for any travel costs incurred by your partner or spouse in the event that he or she accompanies you on business. Your spouse or partner must have adequate travel insurance for that journey.

## **False claims**

If the Council considers that any expenditure claimed was not legitimately incurred on behalf of the Council, it may request further details from you.

The Council will thoroughly investigate and check any expenses claim as it sees fit. It may withhold payment where insufficient supporting documents have been provided.

Where payment has been made to you prior to the discovery that the claim was not legitimate or correct, it may deduct the value of that claim from your salary.

Any abuse of the Council's expenses policy will not be tolerated. This includes, but is not limited to:

- false expenses claims.
- claims for expenses that were not legitimately incurred.
- claims for personal gain.
- claims for hospitality and/or gifts without them having been declared.
- receipt by you of hospitality and/or gifts from contacts that may be perceived to influence your judgment.

The Council will take disciplinary action where appropriate and, in certain circumstances, may treat a breach of this policy as gross misconduct, which may result in your summary dismissal. In addition, the Council may report the matter to the police for investigation and criminal prosecution.

**APPROVED: June 2026**

# FULL COUNCIL

**Date: 08 June 2026**

## **Public Report**

**Matter: Finance Outturn Report: Year ended 31 March 2026**

**Item no: 13**

**Author:** Responsible Finance Officer

**Supporting Member:** Cllr. Shepherd, Chair of Finance Committee

### **Purpose of Report:**

To ratify the final outturn report for the financial year 31 March 2026.

### **Recommendations:**

Ratify the outturn report for the financial year ended 31 March 2026.

### **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. The Accounts and Audit Regulations 2015, supplemented by statutory guidance on proper practice, prescribe an accounting regime for local councils.

## **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 Budget for 2025-26, which was ratified by Council.
- Actual outturn income and expenditure for 2025-26, based on the matching principle, which means taking account of all income and expenditure which relates to the year, irrespective of when it is received/paid.
- The variance between the actual outturn income and expenditure and the Approved Budget for the year. 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, Devolution, Election and Play Area Reserves.

## **B. Commentary**

There was a significant overall underspend of the Approved Budget, with many headings recording under spendings. Major individual variances are detailed below.

### **B.1 Total Income £10,500**

Total income of £547,240 was above the £536,740 Budget, a variance of £10,500.

- The annual precept of £514,740 was received from Westmorland and Furness Council in line with budget.
- The Budget assumed investment interest of £22,000. This actual figure of £32,500 was much higher due to higher than anticipated rates of interest.

### **B.2 Planning Committee +£29,516**

Expenditure of £4,044 is shown against the Approved Budget of £33,560, an underspending of £29,516.

- A budget of £20,000 was allocated to public realm which was not spent in the year. Approval will need to be sought for this expenditure in 2026/27.
- Only £4,044 of the £20,000 planning budget was spent in the year. The expenditure in the previous year was £7,285.
- The expenditure on the wayfinding and interpretation project is matched by grants from the Borderlands fund.

### **B.3 Communities Committee +£26,150**

- Net spend of £91,850 is shown against the budget of £118,000, an underspending of £26,150.
- The main underspend was on Town Projects with expenditure of £5,246 against a budget of £15,000.
- Grants were underspent by £1,275 due to two smaller grants being awarded but the projects then did not proceed.
- The remainder of the underspend was within the arts and entertainment budget, which was £14,121 underspent.

### **B.4 Finance Committee +£18,333**

- Net outturn expenditure of £516,884 is shown against the Approved Budget of £535,217, an underspending of £18,333.
- The main area of underspend was in the budget for new benches and bus shelters which was £11,696 underspent.
- Generally, the finance committee spend was close to budget.

### **B.5 Contingency Provision**

- None of the contingency provision of £3,000 was needed in this financial year.

## **B.6 Transfer to the Election Reserve**

- As previously decided £5,000 was transferred to the election reserve.

## **B.7 Transfer from the Play Area Reserve**

- As previously decided £35,646 was transferred from the Play Area reserve to cover expenditure in the year.

## **B.8 Transfer to the Pump Track Reserve**

- As previously decided £50,000 was transferred to the Pump Track reserve.

## **B.9 Total Expenditure & Increase/(Decrease) in General Reserve**

- The Revised Budget expected that £171,037 would be used from the General Reserve in 2025-26. Because of outturn underspendings, only £84,892 was used from the General Reserve. As described within this report, the resulting variance of £86,145 arose from the following variations from budget:

Income	10,500
Planning Committee	29,516
Communities Committee	26,150
Finance Committee	18,333
Contingency	3,000
Play Area Reserve	-1,354
Total Underspending	<u>£86,145</u>

- During the 2026-27 Budget process, a Forecast Outturn was produced for 2025-26 which anticipated that £119,864 would be transferred from the general Reserve at the year end. The actual outturn shows £86,145 was transferred and means the general Reserve is £33,719 higher than anticipated when the budget assumptions were made in December last year.

## **B.10 Reserves**

Overall, reserves at 31 March 2026 are at a higher level than anticipated, this can be seen clearly in the following comparison: -

Balance at 31 March 2026	2025/26 Budget	Forecast Outturn	Actual Outturn
Reserve:	£	£	£
General	250,042	302,227	337,199
Asset	195,937	200,000	200,000
Elections	45,000	45,000	45,000
Play Area	45,000	45,000	46,354
Pump Track	50,000	50,000	50,000
Total Reserves	585,979	642,227	678,553

- The Council's Reserves Policy sets a target to accumulate a balance equivalent to at least 30% of net revenue expenditure. The 2025-26 Budget provides for £88,000 over the next five years to fund new initiatives. The outturn underspending will not only help to secure this programme of expenditure but provide additional funds should the Council wish to invest further in services.

### **C. Balance Sheet (Appendix B)**

Appendix B shows the Council's balance sheet as at 31 March 2026

. The following points may be noted:

- Investments with two organisations total £573,191, with the majority being held in the CCLA Public Sector Deposit Fund.
- The VAT Debtor of £4,889 represents March's transactions and has been reclaimed from HMRC.
- Prepayments of £6,367 include adjustments for office rent £2,062, IT support agreements £1,152, and licences and subscriptions £2,397.
- The Cash at Bank balance of £104,370 is held at HSBC.
- Accruals of £25,635 comprise of goods and services received by 31 March, but unpaid at that date.

The outturn statement highlights a £76,000 underspending of the approved 2025-26 Budget, when taking in to account additional income received from investments the statements highlight total underspending of £86,000. The underspendings have resulted in the General Reserve balance being £35,000 higher than anticipated when setting the 2026-27 Budget. This will provide an opportunity to consider aspirations beyond those already identified in the medium-term financial plan. Members are reminded that, although 2025-26 budgets were significantly underspent, Financial Regulations prevent such unspent budgets being carried forward to a subsequent year.

Finally, the Council's balance sheet at 31 March 2026 shows it to be in a healthy financial position, with minimal debtors and creditors, its reserves invested in a range of organisations and a bank balance adequate to fund cash flow requirements.

## **Options Analysis including risk assessment**

### **2.1 Risk**

Inadequate financial monitoring.  
Inaccurate or non-compliant accounts.

### **2.2 Consequence**

Unexpected overspending, potentially leading to the curtailment of planned expenditure.

Reputational damage.

Adverse criticism of over or underspending.

Adverse criticism of inaccurate accounts, from Auditors or the general public.

### **2.3 Controls Required**

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

An understanding of, and compliance with statutory guidance, standard and sector specific accounting principles.

## **Financial and Resource Implications**

This report is concerned solely with financial accounting and management.

## **Equalities Implications**

There are no equalities implications associated with this report.

## **Climate Change and Environmental Implications**

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

## **Appendices**

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

Appendix B – Balance Sheet

## **Background Papers**

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



## Penrith Town Council

### 2025/26 OUTTURN STATEMENT INCOME AND EXPENDITURE ACCOUNT

ACTUAL OUTTURN 2024/25	APPROVED BUDGET 2025/26	HEADING	ACTUAL OUTTURN 2025/26	Favourable/ (Adverse) Variance to budget
£	£		£	£
		<b>INCOME</b>		
		<b>Precept:</b>		
487,735	514,740	Council Tax	514,740	0
7,642	0	<b>EDC - CTRS Grant</b>	0	0
		<b>Other Income:</b>		
39,269	22,000	Investment Interest	32,500	10,500
0	0	Miscellaneous Income	0	0
<b>534,646</b>	<b>536,740</b>	<b>TOTAL INCOME</b>	<b>547,240</b>	<b>10,500</b>
		<b>EXPENDITURE</b>		
		<b>PLANNING COMMITTEE:</b>		
		<b>Planning Services:</b>		
7,285	13,560	Planning Consultancy	4,044	9,516
	20,000	Public Realm	0	20,000
		Wayfinding and Interpretation	13,421	(13,421)
		Wayfinding Grants	(13,421)	13,421
7,285	33,560		4,044	29,516
<b>7,285</b>	<b>33,560</b>	<b>Planning Committee Total</b>	<b>4,044</b>	<b>29,516</b>
		<b>COMMUNITIES COMMITTEE:</b>		
		<b>Climate Change:</b>		
9,459	11,000	Climate Efficiency	10,625	375
9,459	11,000		10,625	375
		<b>Town Projects:</b>		
37,807	15,000	Town Projects	5,246	9,754
37,807	15,000		5,246	9,754
		<b>Arts &amp; Entertainment:</b>		
4,135	10,000	Arts & Culture Development	7,256	2,744
	15,000	May Day	14,673	327
	15,000	May Day 2026	5,595	9,405
0	2,000	Events Development	355	1,645
4,135	42,000		27,879	14,121
		<b>Grants:</b>		
30,000	30,000	Grants	28,725	1,275
10,000	10,000	Signature Grants	10,000	0
40,000	40,000		38,725	1,275
		<b>Corporate Communications:</b>		
16,000	10,000	Communications	9,375	625
16,000	10,000		9,375	625
<b>107,401</b>	<b>118,000</b>	<b>Communities Committee Total</b>	<b>91,850</b>	<b>26,150</b>

<b>ACTUAL OUTTURN 2024/25</b>	<b>APPROVED BUDGET 2025/26</b>	<b>HEADING</b>	<b>ACTUAL OUTTURN 2025/26</b>	<b>Favourable/ (Adverse) Variance to budget</b>
£	£		£	£
		<b>FINANCE COMMITTEE:</b>		
		<b>Staffing:</b>		
231,646	263,034	Salaries	263,749	(715)
23,201	33,072	National Insurance	34,308	(1,236)
52,923	56,537	Superannuation	56,706	(169)
0	500	Recruitment Expenses	0	500
255	600	Staff Training	490	110
0	200	Conferences	701	(501)
16	300	Staff Expenses	104	196
308,041	354,243		356,058	(1,815)
		<b>Accommodation:</b>		
7,984	8,250	Rent	8,250	0
2,313	3,900	Heat, Light & Water	1,973	1,927
1,780	2,520	Service Charges	2,353	167
1,416	1,900	Room Hire & Meetings	676	1,224
390	390	Insurances	481	(91)
13,883	16,960		13,733	3,227
		<b>Civic Functions:</b>		
416	400	Civic Functions	445	(45)
700	700	Mayoral Expenses	700	0
300	300	Deputy Mayor's Expenses	300	0
0	2,640	Civic Regalia	2,584	56
1,416	4,040		4,029	11
		<b>Cost of Democracy:</b>		
65	100	Annual Meeting	50	50
0	0	Elections	0	0
377	1,000	Members' Training	195	805
0	100	Members' Expenses	0	100
0	200	Notice/Honours Board	197	3
442	1,400		442	958
22,930	34,000	<b>IT</b>	34,016	(16)
		<b>Devolved Services:</b>		
(195)	10,200	Allotments	8,475	1,725
4,911	160	War Memorial	0	160
2,361	2,000	Benches	3,796	(1,796)
1,322	1,500	Bus Shelters	905	595
3,193	2,500	Bandstand	3,972	(1,472)
2,659	800	Musgrave Monument	699	101
4,666	5,500	Fairhill Park	5,521	(21)
86	150	Signage, etc	1,150	(1,000)
3,896	2,500	Thacka Beck	2,493	7
8,759	10,200	Community Caretaker	8,424	1,776
	5,000	Pump Track	0	5,000
14,686	5,834	Contribution to Asset Reserve	10,909	(5,075)
46,344	46,344		46,344	0
0	37,000	Play Area Development	35,646	1,354
0	12,500	Benches and Bus Shelters	804	11,696
		<b>Other Overheads:</b>		
2,795	5,300	Printing, Postage & Stationery	5,277	23
1,789	1,850	Audit Fees	1,797	53
4,092	4,400	Insurance	4,980	(580)
9	180	Bank Charges & Interest	52	128
6,196	5,200	Accountancy Fees	4,244	956
2,347	4,500	Legal Fees	3,357	1,143
1,850	1,800	Licences	2,304	(504)
2,926	3,500	Subscriptions	2,906	594
87	2,000	Repairs & Renewals	895	1,105
22,091	28,730		25,812	2,918
<b>415,147</b>	<b>535,217</b>	<b>Finance Committee Total</b>	<b>516,884</b>	<b>18,333</b>

<b>ACTUAL OUTTURN 2024/25</b>	<b>APPROVED BUDGET 2025/26</b>	<b>HEADING</b>	<b>ACTUAL OUTTURN 2025/26</b>	<b>Favourable/ (Adverse) Variance to budget</b>
£	£		£	£
2,953	3,000	Contingency	0	3,000
5,000	5,000	Transfer to Election Reserve	5,000	0
82,000	(37,000)	Transfer to/(from) Play Area Reserve	(35,646)	(1,354)
	50,000	Transfer to/(from) Pump Track Reserve	50,000	0
<b>619,786</b>	<b>707,777</b>	<b>TOTAL EXPENDITURE</b>	<b>632,132</b>	<b>75,645</b>
<b>(85,140)</b>	<b>(171,037)</b>	<b>INCREASE/(DECR) IN GENERAL RESERVE</b>	<b>(84,892)</b>	<b>86,145</b>
		<b>RESERVES:</b>		
		<b>General Reserve:</b>		
507,231	387,084	Balance brought forward 1 April	422,091	35,007
(85,140)	(171,037)	Increase/(decrease) in year	(84,892)	86,145
<b>422,091</b>	<b>216,047</b>	<b>Balance carried forward 31 March</b>	<b>337,199</b>	<b>121,152</b>
		<b>Asset Reserve:</b>		
174,405	187,749	Balance brought forward 1 April	189,091	1,342
14,686	5,834	Contribution from Budget	10,909	5,075
<b>189,091</b>	<b>193,583</b>	<b>Balance carried forward 31 March</b>	<b>200,000</b>	<b>6,417</b>
		<b>Election Reserve:</b>		
35,000	40,000	Balance brought forward 1 April	40,000	0
5,000	5,000	Contribution from Budget	5,000	0
<b>40,000</b>	<b>45,000</b>	<b>Balance carried forward 31 March</b>	<b>45,000</b>	<b>0</b>
		<b>Play Area Reserve:</b>		
0	82,000	Balance brought forward 1 April	82,000	0
82,000	(37,000)	Contribution from Budget	(35,646)	1,354
<b>82,000</b>	<b>45,000</b>	<b>Balance carried forward 31 March</b>	<b>46,354</b>	<b>1,354</b>
		<b>Pump Track Reserve:</b>		
0	0	Balance brought forward 1 April	0	0
0	50,000	Contribution from Budget	50,000	0
<b>0</b>	<b>50,000</b>	<b>Balance carried forward 31 March</b>	<b>50,000</b>	<b>0</b>
<b>733,182</b>	<b>549,630</b>	<b>TOTAL RESERVES 31 MARCH</b>	<b>678,553</b>	<b>128,923</b>



## Penrith Town Council

### 2025/26 OUTTURN STATEMENT BALANCE SHEET AS AT 31 MARCH 2026

31 MARCH 2025			31 MARCH 2026	
£	£		£	£
<b>Investments</b>				
580,000.00		CCLA Public Sector Deposit Fund	480,000.00	
<u>90,992.14</u>		Penrith Building Society	<u>93,191.04</u>	
	670,992.14			573,191.04
<b>Current Assets</b>				
2,550.00		Debtors	15,370.75	
4,125.92		Debtor - VAT	4,889.03	
3,537.88		Prepayments	6,366.99	
<u>74,397.17</u>		Cash at bank: HSBC	<u>104,370.41</u>	
84,610.97			130,997.18	
<b>Current Liabilities</b>				
0.00		Creditors	0.00	
20,679.53		Accruals	25,635.02	
0.00		Payroll Control	0.00	
<u>1,741.75</u>		Receipts in Advance	<u>0.00</u>	
22,421.28			25,635.02	
	62,189.69	<b>Net Current Assets</b>		105,362.16
	<u><b>733,181.83</b></u>			<u><b>678,553.20</b></u>
<b>Represented by:</b>				
<b>Reserves</b>				
422,090.47		General Reserve	337,198.90	
189,091.36		Asset Reserve	200,000.00	
40,000.00		Election Cost Reserve	45,000.00	
82,000.00		Playground Reserve	46,354.30	
		Pump Track Reserve	50,000.00	
	<u><b>733,181.83</b></u>			<u><b>678,553.20</b></u>

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# FULL COUNCIL

**Date: 08 June 2026**

## **Public Report**

**Matter: Governance and Accountability for Local Councils**

**Item no: 14**

**Author:** Responsible Finance Officer

**Supporting Member:** Cllr. Shepherd, Chair of Finance Committee

### **Purpose of Report:**

Ratify the adoption of the Joint Panel on Governance and Accountability Practitioners Guide March 2026.

### **Recommendations:**

Ratify the adoption of the Joint Panel on Governance and Accountability Practitioners Guide March 2026 which is mandatory for the financial year 2026/27.

### **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 Council is required to follow the governance and accounting regime set out in the Accounts and Audit Regulations 2015. Statutory proper practice issued under these Regulations has been issued by the Smaller Authorities Proper Practices Panel via the Practitioners Guide 2026 which is published by NALC. This document is, in effect, the mandatory guide to both completion of the statutory Annual Governance and Accountability Return (AGAR), describing how accounting transactions are to be treated and reported, and appropriate governance arrangements for local councils.

### **1. Report Details**

1.1 The Practitioner's Guide is issued by The Smaller Authorities' Proper Practices Panel (SAPPP) in the form of annual updates. The latest version can be viewed using the underlined link below:

Practitioners Guide 2026/27 link:

<https://www.nalc.gov.uk/resource/practitioners-guide-2026-27.html>

1.2 The 2026/27 edition applies to Annual Governance and Accountability Returns (AGAR) for financial years commencing on or after 1 April 2026. The proper practices laid down in sections one and two of this edition must be applied in the financial year ending 31 March 2027, and the Annual Governance and Accountability Return (AGAR) for the year ending 31 March 2027 must be prepared following sections one and two of this edition of the guide.

1.3 This year's guide has a few changes which include:

- retitled as '2026/27' edition to reflect the financial year it applies to rather than the publication year.
- an update to the definition of 'Smaller Authority' in accordance with The Local Audit (Amendment of Definition of Smaller Authority) Regulations 2025.
- smaller authorities being able to submit their AGAR data electronically via a digital portal as of April 2027.
- a new objective added within the Internal Audit checklist to state that during the year 'The authority complied with laws, regulations & proper practices relating to digital and data compliance.'

1.4 The changes do not raise any issues of concern for the Council.

## **2. Options Analysis including risk assessment**

### **a) Risk**

Noncompliance with statutory guidance.

### **b) Consequence**

Transactions are recorded incorrectly or inconsistently in statutory returns, leading to adverse criticism or a negative audit.

### **c) Controls Required**

Maintenance of strong internal controls, and internal audit, and adherence to the correct principles for the recording and reporting of the Council's transactions.

## **3. Financial and Resource Implications**

There are no financial implications associated with this report.

## **4. Equalities Implications**

There are no equalities implications associated with this report.

## **5. Climate Change and Environmental Implications**

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

## **Appendices**

None (Practitioners Guide 2026/27 available via the link at paragraph 1.1)

## **Background Papers**

Smaller Authorities Proper Practices Panel Changes to the Practitioners Guide 2026/27 (NALC), as set out paragraph 1.3.

**PENRITH TOWN COUNCIL  
ASSET REGISTER 31 MARCH 2026  
Total of assets held as at 31 March 2026**

Insurance Category	Category	ASSET	Custodian	Location	Date acquired	Transfer from	Value £	Asset Transfer Value £	Insurance Value £p	Insurance Value 2025-26 £
Buildings	Community Asset	Bandstand	Services & Contracts Manag	Commarket	29/03/2018	EDC	-	1.00	68,100.00	100,039
Buildings	Community Asset	Musgrave Monument (including Clock Mechanism)	Services & Contracts Manag	Middlegate	01/02/2019	EDC	-	1.00	340,700.00	462,341
<b>Buildings Total</b>							<b>0.00</b>	<b>2.00</b>	<b>408,800.00</b>	<b>562,380</b>
Civic Regalia	Civic Regalia	Mayoral Chain	Mayor	Mayor	18/05/2015		80.42	-	80.42	99
Civic Regalia	Civic Regalia	Regalia	Deputy Mayors Consort	Deputy Mayor	16/12/2016		362.27	-	362.27	444
Civic Regalia	Civic Regalia	Regalia	Deputy Mayor	Mayor	16/12/2016		47.23	-	47.23	58
Civic Regalia	Civic Functions	Barnard & Westwood - Condolence Book	Mayors consort	Council Office	31/03/2020		299.87	-	299.87	350
Civic Regalia	Civic Regalia	Vaughtons - Penrith TC press with embossed seal	Clerk	Council Office	26/05/2021		485.10	-	485.10	595
<b>Civic Regalia Total</b>							<b>1,274.89</b>	<b>1.00</b>	<b>6,274.89</b>	<b>21,803</b>
Gates and Fences	Playing Fields	Kompan - IAE Single Leaf Prosafe Gate	Services & Contracts Manag	Fairhill Park	19/08/2020		981.18	-	981.18	1,203
Gates and Fences	Playing Fields	Kompan - IAE Playspec Bow Top Fence	Services & Contracts Manag	Fairhill Park	19/08/2020		5,009.16	-	5,009.16	6,143
Gates and Fences	Playing Fields	Ian Cannon - Gates, fencing	Services & Contracts Manag	Fairhill Park	16/09/2020		2,000.00	-	2,000.00	2,452
Gates and Fences	Recreational Land	Ian Cannon - Fencing & Gates, Thacka Beck Field	Services & Contracts Manag	Thacka Beck Field	30/03/2022		4,985.00	-	4,985.00	5,823
Gates and Fences	Playing Fields	Ian Cannon - Steel Gates and Timber Bollards	Services & Contracts Manag	Fairhill Park	26/10/2022		2,500.00	-	2,500.00	2,704
<b>Gates and Fences Total</b>							<b>15,475.34</b>	<b>0.00</b>	<b>15,475.34</b>	<b>18,325</b>
General Contents	Office Equipment	Fire Resistant Key safe	Clerk	Council Office	23/05/2022		101.43	-	101.43	110
General Contents	Office Equipment	Legal reference books	Clerk	Council Office	28/04/2015		243.28	-	243.28	284
General Contents	Office Equipment	Staff welfare - Fridge & microwave	Clerk	Council Office	29/04/2015		141.67	-	141.67	166
General Contents	Office Equipment	Puridea mini projector	Council Office	Council Office	25/01/2017		148.43	-	148.23	173
General Contents	Office Equipment	XL display boards x 8	Council Office	Council Office	06/02/2017		574.00	-	574.00	671
General Contents	Event Equipment	Gazebo	Council Office	Council Office	06/02/2017		1,176.84	-	1,176.84	1,375
General Contents	Office Furniture	1- Tubby 2 Seater Sofa, Navy Product code: SOFTUB51BLU-UK	Council Office	Council Office	11/07/2017		179.00	-	179.00	209
General Contents	Office Furniture	Office Blinds	Council Office	Council Office	09/09/2017		506.21	-	506.21	591
General Contents	Office Equipment	2 - ALBA CHROME COAT STAND CHROME/BLACK PMCLASS	Council Office	Council Office	11/09/2017		215.70	-	215.70	252
General Contents	Office Equipment	3 - ACRYLIC PLAQUES, 1 - ACRYLIC DOOR SIGN & DOOR VINYL	Council Office	Council Office	20/09/2017		1,034.00	-	1,034.00	1,208
General Contents	IT Equipment	ZYXEL AMG1302 MODEM/ROUTER	Council Office	Council Office	25/09/2017		99.00	-	99.00	115
General Contents	IT Equipment	CAT 6 UTP MODULE	Council Office	Council Office	25/09/2017		116.00	-	116.00	136
General Contents	IT Equipment	ASSMIA 24 PORT PATCH PANEL CAT6	Council Office	Council Office	25/09/2017		136.00	-	136.00	159
General Contents	IT Equipment	UBIQUITI UNIFI AC LR AP	Council Office	Council Office	25/09/2017		179.00	-	179.00	209
General Contents	IT Equipment	UBIQUITI UNIFI AC LR AP	Council Office	Council Office	25/09/2017		179.00	-	179.00	209
General Contents	IT Equipment	TP-LINK 24 PORT GIG POE SWITCH	Council Office	Council Office	25/09/2017		299.00	-	299.00	349
General Contents	IT Equipment	PATCH 29 PORTS TO PATCH PANEL	Council Office	Council Office	25/09/2017		495.00	-	495.00	578
General Contents	Office Furniture	1 - RADIAL END EXTENSION BOARDROOM TABLE WITH SILVER TRUMPET BASE	Council Office	Council Office	29/09/2017		183.60	-	183.60	215
General Contents	Office Furniture	3 - MAESTRO 25 C LEG STRAIGHT DESK SILVER LEG 1600 OAK	Council Office	Council Office	29/09/2017		327.00	-	327.00	382
General Contents	Office Furniture	12 - ORION CHROME FRAME STACKABLE CHAIR - BLUE FABRIC	Council Office	Council Office	29/09/2017		332.28	-	332.28	387
General Contents	Office Furniture	1 - RECTANGULAR 2000MM WIDE BOARDROOM TABLE WITH SILVER TRUMPET	Council Office	Council Office	29/09/2017		345.00	-	345.00	403
General Contents	Office Furniture	4 - TALL, DEEP MOBILE PEDESTAL WITH TWO SHALLOW DRAWERS AND ONE G	Council Office	Council Office	29/09/2017		416.00	-	416.00	486
General Contents	Office Furniture	2 - QUATTRO EXTRA HIGH BACK POSTURE CHAIR IN COBALT AD004	Council Office	Council Office	29/09/2017		550.00	-	550.00	643
General Contents	Office Furniture	1 - PISA RECTANGULAR MEETING/LEISURE TABLE	Council Office	Council Office	09/10/2017		270.20	-	270.20	315
General Contents	Office Furniture	1 - 4 DRAWER FILING CABINET	Council Office	Council Office	16/10/2017		115.00	-	115.00	134
General Contents	Office Equipment	1 - RANGER FIRE RESISTANT HIGH STEEL STORAGE WITH KEY LOCK W930 X	Council Office	Council Office	31/10/2017		1,075.00	-	1,075.00	1,256
General Contents	Office Equipment	1 - NOBO DARK BLUE BARRACUDA MOBILE FLIPCHART/DRYWIPE EASEL 1902	Council Office	Council Office	13/11/2017		186.84	-	186.84	218
General Contents	Office Equipment	Argos - Vacuum Cleaner	Clerk	Council Office	08/06/2018		141.64	-	141.64	166
General Contents	IT Equipment	KTD - Lenovo Laptop & Hams-G Monitor	Clerk	Council Office	11/06/2018		619.00	-	619.00	723
General Contents	Office Equipment	Heats Office Solutions - Steel cupboard	Clerk	Council Office	29/03/2019		136.67	-	136.67	160
General Contents	IT Equipment	KTD - Ubiquiti G3 Dome CCTV Camera	Clerk	Council Office	24/06/2019		159.00	-	159.00	185
General Contents	IT Equipment	KTD - Ubiquiti Unifi CCTV Video Recorder	Clerk	Council Office	24/06/2019		395.00	-	395.00	461
General Contents	IT Equipment	KTD - HP 250 G7 Laptop for Solicitor	Clerk	Council Office	31/10/2019		599.00	-	599.00	699
General Contents	IT Equipment	KTD - Conference Room Phone Polycom Sound Station 2 IP7000	Clerk	Council Office	09/01/2020		399.00	-	399.00	466
General Contents	IT Equipment	KTD - HP 250 G7 Laptop	Clerk	Council Office	08/04/2020		729.00	-	729.00	852
General Contents	IT Equipment	KTD - 5 x Polycom mains power supply units and telephones	Clerk	Council Office	22/04/2020		280.00	-	280.00	328
General Contents	IT Equipment	KTD - HP 250 G7-15 Laptop	Clerk	Council Office	23/03/2021		689.00	-	689.00	804
General Contents	Office Equipment	Heats Office Solutions - Fire Ranger Fireproof Safe	Clerk	Council Office	30/11/2021		855.56	-	855.56	1,000
General Contents	Office Furniture	Heatsons - Two Quattro Extra high back office chairs	Council Office	Council Office	05/01/2022		562.24	-	562.24	656
General Contents	Office Equipment	Heatsons Group - Two Fellowes AeraMax DX55 Air Purifiers 9393001	Clerk	Council Office	23/03/2022		370.00	-	370.00	433
General Contents	IT Equipment	HP 250 G8 15-1035G1 8GB 256GB SSD Laptop	Clerk	Council Office	12/09/2022		565.00	-	565.00	611
General Contents	IT Equipment	HP 250 G8 15-1035G1 8GB 256GB SSD Laptop	Clerk	Council Office	12/09/2022		565.00	-	565.00	611
General Contents	IT Equipment	Hams-G HP247HV 23.6 HD LED LCD Monitor	Clerk	Council Office	12/09/2022		169.00	-	169.00	182
General Contents	IT Equipment	Hams-G HP247HV 23.6 HD LED LCD Monitor	Clerk	Council Office	12/09/2022		169.00	-	169.00	182
General Contents	IT Equipment	Hanspree 24 LCD HC240PFB Monitor	Clerk	Council Office	12/09/2022		149.00	-	149.00	161
General Contents	IT Equipment	Jabra Evolve 65 Mono Headset x 7	Clerk	Council Office	21/12/2022		1,113.00	-	1,113.00	1,204
General Contents	IT Equipment	Jabra Evolve 65 Mono Headset x 1	Clerk	Council Office	27/01/2023		159.00	-	159.00	172
General Contents	IT Equipment	Hams Monitor	Clerk	Council Office	22/02/2023		139.00	-	139.00	150
General Contents	IT Equipment	KTD Ltd - Ubiquiti Unifi Cloud Key Gen 2	Council Office	Council Office	29/11/2023		215.00	-	215.00	233

Insurance Category	Category	ASSET	Custodian	Location	Date acquired	Transfer from	Value £	Asset Transfer Value £	Insurance Value £p	Insurance Value 2025-26 £
General Contents	IT Equipment	KTD Ltd - cabinet, castors and shelf	Council Office	Council Office	29/12/2023		576.00		576.00	623
General Contents	IT Equipment	Canon PowerShot V10	CSO	Council Office	12/03/2024		301.53		302.00	327
General Contents	Office Furniture - various	AV Furniture - various	Council Office	Council Office	April - Dec 15		2,574.46	-	2,503.24	2,923
General Contents	IT Equipment	AV Parts Master - Projector	CSO	Council Office	29/07/2024		355.00			366
General Contents	IT Equipment	Intel 1512500 PC	Council Office	Council Office	28/01/2025		649.00			668
General Contents	IT Equipment	Intel 1512500 PC	Council Office	Council Office	28/01/2025		649.00			668
General Contents	IT Equipment	Intel 1512500 PC	Council Office	Council Office	28/01/2025		649.00			668
General Contents	IT Equipment	Terra 1517 Laptop	Clerk	Council Office	28/01/2025		625.00			644
General Contents	IT Equipment	Terra 1517 Laptop	RFO	Council Office	28/01/2025		625.00			644
General Contents	IT Equipment	Photocopier	Clerk	Council Office	03/06/2025		6,490.00			6,490
General Contents	Event Equipment	Trotec - Sound Monitor	Community Services Officer	Council Office	25/04/2025		129.08			129
General Contents	IT Equipment	HP 250 Laptop	Responsible Finance Officer	Council Office	01/09/2025		941.00			941
General Contents	IT Equipment	Terra 1517 Laptop	Town Clerk	Council Office	16/09/2025		1,183.00			1,183
General Contents	Office Furniture	Heatons - 3 drawer pedestal	Clerk	Council Office	22/09/2025		153.00			153
General Contents	Event Equipment	Gonilla Gazebo x 3	Events Officer	Store Unit	16/03/2026		659.97			660
General Contents	Event Equipment	Trail Dome Gazebo with sides x 2	Events Officer	Store Unit	16/03/2026		424.98			425
<b>General Contents Total</b>							<b>35,787.61</b>	<b>0.00</b>	<b>22,183.63</b>	<b>39,186</b>
Natural Spaces	Allotments	Folly Lane allotment: 1.50 hectare	Clerk	Folly Lane	23/08/2016	EDC	-	1.00	0.00	0
Natural Spaces	Allotments	James Street allotment: 0.27 hectare	Clerk	James Street	23/08/2016	EDC	-	1.00	0.00	0
Natural Spaces	Allotments	Castletown allotment: 2.80 hectare	Clerk	Musgrave Street	23/08/2016	EDC	-	1.00	0.00	0
Natural Spaces	Allotments	Salkeld Road allotment: 0.78 hectare	Clerk	Salkeld Road	23/08/2016	EDC	-	1.00	0.00	0
Natural Spaces	Playing Fields	Fairhill Playing Fields	Services & Contracts Manager	Fairhill Park	03/04/2018	EDC	-	1.00	0.00	0
Natural Spaces	Allotments	Eden Treescapes - Tree Planting & Fencing	Services & Contracts Manager	Folly Lane	01/06/2018		732.35			0
Natural Spaces	Recreational Land	Cumbria CC - Land Transfer Thacka Beck Field	Services & Contracts Manager	Thacka Beck Field	01/11/2021	CCC	-	1.00	0.00	0
Natural Spaces	Allotments	Brackenber Allotments - Drainage Improvements	Services & Contracts Manager	Brackenber	30/11/2021		9,600.00	-	9,600.00	0
Natural Spaces	Recreational Land	Ian Cannon - Self Binding Gravel Path	Services & Contracts Manager	Thacka Beck Field	23/11/2022		14,375.00		0.00	0
Natural Spaces	Playing Fields	Jan Cannon - Paths, etc	Services & Contracts Manager	Fairhill Park	16/09/2020		17,380.00		0.00	0
<b>Natural Spaces Total</b>							<b>42,087.35</b>	<b>6.00</b>	<b>9,600.00</b>	<b>0</b>
Outside Equipment	Equipment	Hampshire Flag Company - Bunting	Services & Contracts Manager	Council Office	31/03/2020		725.55		725.55	848
Outside Equipment	Street Furniture	21CC Group Ltd - 3 Platinum Jubilee Beacons	Economic Development Officer	Various	23/02/2022		1,470.00	-	1,470.00	1,590
Outside Equipment	Speed Indicator Devices	TWM Traffic Control Systems - Three Dual Colour Digit Large DSDs	Deputy Town Clerk	Various	30/03/2022		11,650.66	-	11,650.66	13,608
Outside Equipment	Equipment	Hampshire Flag Co - Bunting	Services & Contracts Manager	Council Office	12/04/2023		241.00		241.00	261
Outside Equipment	Speed Indicator Devices	TWM Traffic Control Systems - Speed Indicator Device DSD display	Deputy Town Clerk	Oak Road	09/09/2024		4,564.50		4,564.50	4,701
Outside Equipment	Equipment	Feathered Flags and bases	Community Services Officer	Store Unit	26/03/2025		1,985.00		1,985.00	1,985
Outside Equipment	Equipment	Signage banners - AST	Community Services Officer	Store Unit	30/04/2025		2,641.00		2,641.00	2,641
Outside Equipment	Allotments	Pot Place - Allotment shed	Services & Contracts Manager	Salkeld Road Allotment	20/10/2025		1,666.67		1,666.67	1,667
<b>Outside Equipment Total</b>							<b>24,944.38</b>	<b>0.00</b>	<b>39,000.00</b>	<b>47,801</b>
Playground Equipment	Play Equipment	Fairhill Play Equipment	Services & Contracts Manager	Fairhill Park	03/04/2018	EDC	-	1.00		388.00
Playground Equipment	Play Equipment	Kompan - EA Playground Sign	Services & Contracts Manager	Fairhill Park	19/08/2020		388.00			476
Playground Equipment	Play Equipment	Kompan - FAHR Panel Games	Services & Contracts Manager	Fairhill Park	19/08/2020		1,122.00			1,376
Playground Equipment	Play Equipment	Kompan - Swing Frame	Services & Contracts Manager	Fairhill Park	19/08/2020		2,710.00			4,317
Playground Equipment	Play Equipment	Kompan - Home Multi Seesaw	Services & Contracts Manager	Fairhill Park	19/08/2020		2,816.00			4,605
Playground Equipment	Play Equipment	Kompan - Supernova	Services & Contracts Manager	Fairhill Park	19/08/2020		3,236.00			5,360
Playground Equipment	Play Equipment	Kompan - Saturn Carousel	Services & Contracts Manager	Fairhill Park	19/08/2020		3,533.00			5,841
Playground Equipment	Play Equipment	Kompan - PCM112401 Custom Tower	Services & Contracts Manager	Fairhill Park	19/08/2020		5,696.00			9,300
Playground Equipment	Play Equipment	Kompan - EPDM Wetpour Safer Surfacing	Services & Contracts Manager	Fairhill Park	19/08/2020		13,137.00			16,112
<b>Playground Equipment Total</b>							<b>32,638.00</b>	<b>1.00</b>	<b>77,638.00</b>	<b>95,217</b>
Sports Equipment	Playing Fields	Mark Harrod 9v9 Goals - Fairhill Playing Fields	Services & Contracts Manager	Fairhill Park	30/06/2018		570.00	-	570.00	719
<b>Sports Equipment Total</b>							<b>570.00</b>	<b>0.00</b>	<b>824.00</b>	<b>719</b>
Street Furniture	Playing Fields	HH Reeds - Supply & Install Signs At Fairhill	Services & Contracts Manager	Fairhill Park	06/08/2018		824.00	-	824.00	1,010
Street Furniture	Bus Shelters	Bus Shelter	Services & Contracts Manager	Bridge Lane East	19/10/2018	EDC	-	1.00	15,000.00	32,445
Street Furniture	Bus Shelters	Bus Shelter	Services & Contracts Manager	Bridge Lane West	19/10/2018	EDC	-	1.00	13,000.00	35,149
Street Furniture	Bus Shelters	Bus Shelter	Services & Contracts Manager	Clifford Road	19/10/2018	EDC	-	1.00	2,400.00	2,804
Street Furniture	Bus Shelters	Bus Shelter	Services & Contracts Manager	Newtown Road	19/10/2018	EDC	-	1.00	2,400.00	2,804
Street Furniture	Bus Shelters	Bus Shelter	Services & Contracts Manager	Opposite Penny Hill Park, Scotland Roa	19/10/2018	EDC	-	1.00	2,400.00	2,804
Street Furniture	Seats & Benches (30 No)	Seats and Benches	Services & Contracts Manager	Pategill/Sim Court	19/10/2018	EDC	-	29.00	15,660.00	18,565
Street Furniture	Equipment	Therebutnothere - 2 Steel Tommies	Services & Contracts Manager	Council Office	22/10/2018		1,552.61			1,814
Street Furniture	Bus Shelters	Bus Shelter - AST Signs - Signage	Services & Contracts Manager	Various	01/03/2019		862.72		862.72	1,008
Street Furniture	Seats & Benches	Seat - Glasdon - 1 No Lowther Seat Penrith Remembers	Services & Contracts Manager	Various	22/03/2019		470.31		470.31	578
Street Furniture	Seats & Benches	Seats - Glasdon - 1 No Lowther Seat Memorial	Services & Contracts Manager	Various	22/03/2019		546.13		546.13	670
Street Furniture	Seats & Benches	Seats - Glasdon - 6 No Lowther Seat Penrith Remembers	Services & Contracts Manager	Various	22/03/2019		3,276.78		3,276.78	4,019
Street Furniture	Seats & Benches	Seats - Glasdon - 5 Lowther seats & plaques	Services & Contracts Manager	Various	01/07/2019		2,958.14		2,958.14	3,628
Street Furniture	Seats & Benches	Seats - Glasdon - 2 Lowther seats & plaques	Services & Contracts Manager	Various	12/09/2019		1,168.09		1,168.09	1,432
Street Furniture	Seats & Benches	Seats - Glasdon - 2 Lowther seats & plaques	Services & Contracts Manager	Various	29/02/2020		940.60		940.60	1,154
Street Furniture	Equipment	Parish Noticeboard Co - Noticeboard	Clerk	Adjacent to Bakewells electronics	22/04/2020		1,000.00		1,000.00	1,168
Street Furniture	Street Furniture	Street Furniture Direct - 2 Cycle stands	Services & Contracts Manager	Storage	25/06/2020		110.00		110.00	129
Street Furniture	Playing Fields	Glasdon UK - 2 Clifton picnic tables	Services & Contracts Manager	Fairhill Park	01/07/2020		1,448.52		1,448.52	1,777
Street Furniture	Seats & Benches	Seats - Glasdon UK - 1 Lowther seat & plaque	Services & Contracts Manager	Various	19/08/2020		575.75		575.75	707
Street Furniture	Playing Fields	Glasdon UK - Keyless lockable bin	Services & Contracts Manager	Fairhill Park	09/09/2020		176.52		176.52	217

Insurance Category	Category	ASSET	Custodian	Location	Date acquired	Transfer from	Value £	Asset Transfer Value £	Insurance Value £p	Insurance Value 2025-26 £
Street Furniture	Seats & Benches	Seats - Glasdon - Lowther seat	Services & Contracts Manag	Various	04/11/2020		519.69	-	519.69	639
Street Furniture	Seats & Benches	Seats - Glasdon - Fusion bench	Services & Contracts Manag	Various	04/11/2020		326.03	-	326.03	399
Street Furniture	Seats & Benches	Seats - Glasdon - Lowther seat	Services & Contracts Manag	Various	13/01/2021		575.75	-	575.75	707
Street Furniture	Seats & Benches	Seats - Glasdon & Jan Cannon - Lowther seat and plinth	Services & Contracts Manag	Fairhill Park	23/03/2021		850.75	-	850.75	1,044
Street Furniture	Seats & Benches	Seats - Jan Cannon - Two concrete plinths for benches, Fairhill Park	Services & Contracts Manag	Fairhill Park	05/10/2021		550.00	-	550.00	675
Street Furniture	Seats & Benches	Seats - Glasdon - Lowther seat	Services & Contracts Manag	Fairhill Park	20/10/2021		629.28	-	629.28	771
Street Furniture	Bus Shelters	Bus Shelter - Replacement panes, Bridge Lane	Services & Contracts Manag	Bridge Lane	12/01/2022		279.17	-	279.17	325
Street Furniture	Seats & Benches	Seats - Glasdon - Fusion Seat (from Fairhill Community Group)	Services & Contracts Manag	Fairhill Park	16/03/2022		609.79	-	609.79	749
Street Furniture	Seats & Benches	Seats - Glasdon - Lowther Seat, Beacon Edge	Services & Contracts Manag	Beacon Edge	23/03/2022		629.28	-	629.28	734
Street Furniture	Seats & Benches	Seats - Glasdon - Lowther Seat, Rimington Way	Services & Contracts Manag	Rimington Way	23/03/2022		638.65	-	638.65	747
Street Furniture	Recreational Land	H H Reeds - Signage, Thacka Beck Field	Services & Contracts Manag	Thacka Beck Field	31/03/2022		1,389.00	-	1,389.00	1,622
Street Furniture	Bus Shelters	Bus Shelter (replacement) - Ace Shelters	Services & Contracts Manag	Scotland Road, East	04/05/2022		2,967.50	-	2,967.50	3,209
Street Furniture	Recreational Land	Glasdon - Keyless lockable litter bin	Services & Contracts Manag	Thacka Beck Field	08/06/2022		195.47	-	195.00	211
Street Furniture	Seats & Benches	Seats - Glasdon Ltd - Bench	Services & Contracts Manag	Thacka Beck Field	05/12/2022		846.77	-	846.77	916
Street Furniture	Seats & Benches	Seats - Glasdon Ltd - 2 Lowther Bench	Services & Contracts Manag	Thacka Beck Field	17/01/2023		1,607.20	-	1,607.20	1,738
Street Furniture	Recreational Land	H & H Reeds - Sign Thacka Beck Field	Services & Contracts Manag	Thacka Beck Field	05/07/2023		225.00	-	225.00	243
Street Furniture	Seats & Benches	Seats - Glasdon Uk Ltd - Lowther seat	Services & Contracts Manag	Beacon Edge	01/11/2023		803.60	-	803.60	869
Street Furniture	Seats & Benches	Seats - Glasdon Uk Ltd - Lowther seat	Services & Contracts Manag	Southern Road	29/11/2023		803.60	-	803.60	869
Street Furniture	Seats & Benches	Seats x 2 - Glasdon - St. Andrews	Services & Contracts Manag	St. Andrews cycle route	06/11/2024		1,715.03	-	1,715.03	1,766
Street Furniture	Seats & Benches	Seats x 1 - Glasdon - Salkeld Rd	Services & Contracts Manag	Salkeld Road	05/02/2025		904.99	-	904.99	932
Street Furniture	Seats & Benches	Glasdon 2 benches	Services & Contracts Manag	Nicholson Lane, Brentfield Way	18/07/2025		1,708.59	-	1,708.59	1,709
Street Furniture	Equipment	Signs of Cheshire - noticeboard	Services & Contracts Manag	Brentfield Way	14/07/2025		880.00	-	880.00	880
Street Furniture	Bus Shelters	Ace Shelters - Tara Bus Shelter	Services & Contracts Manag	Scotland Road, Tara Hill	10/11/2025		3,975.00	-	3,975.00	3,975
Street Furniture	Equipment	Glasdon - 2 no. dog retriever dispenser	Services & Contracts Manag	Fairhill Park and Thacka Beck Field	02/02/2026		519.96	-	519.96	520
Street Furniture	Seats & Benches	5 no. seats at Gilwilly from industrial Bid	Services & Contracts Manag	Gilwilly Estate	01/02/2026		40,060.27	5.00	1,975.00	1,975
Street Furniture Total							40,060.27	40.00	95,294.80	144,907.33
War Memorial	Community Asset	WWW1 Plaque	Services & Contracts Manag	St. Andrew's Church	28/09/2017	EDC	-	1.00	0.00	0
War Memorial	Community Asset	WWW2 Plaque	Services & Contracts Manag	St. Andrew's Church	28/09/2017	EDC	-	1.00	0.00	0
War Memorial	Community Asset	War Memorial - Obelisk	Services & Contracts Manag	St. Andrew's Churchyard	28/09/2017	EDC	-	1.00	11,000.00	59,483
War Memorial	Community Asset	Askins & Little Stonemasonry - St. Andrews plinth	Services & Contracts Manag	St. Andrew's Churchyard	29/11/2024		4,340.00	-	11,000.00	4,694
War Memorial Total							4,340.00	3.00	11,000.00	64,176
Grand Total							197,177.84	53.00	671,781.04	974,014
							Total Value	197,230.84		

**PENRITH TOWN COUNCIL  
ASSET REGISTER 2025-26: RECONCILIATION**

Category	Asset	Custodian	Location	Date acquired	Cost £	Transfer Value £	Invoice Ref
<b>Asset Value: 31 March 2025</b>							
<b>Purchased in 2025-26:</b>							
IT Equipment	Photocopier	Clerk	Council Office	03/06/2025	6,490.00		25-101
Event Equipment	Trotec - Sound Monitor	Community Services Officer	Council Office	25/04/2025	129.08		CCR25-10
IT Equipment	HP 250 Laptop	Responsible Finance Officer	Council Office	01/09/2025	941.00		25-168
IT Equipment	Terra 1517 Laptop	Town Clerk	Council Office	16/09/2025	1,183.00		25-185
Equipment	Feathered Flags and bases	Community Services Officer	Store Unit	26/03/2025	1,985.00		24-285
Equipment	Signage banners - AST	Community Services Officer	Store Unit	30/04/2025	2,641.00		25-54
Seats & Benches	Glasdon 2 benches	Services & Contracts Manager	Nicholson Lane, Brentfield Way	18/07/2025	1,708.59		25-122
Equipment	Signs of Cheshire - noticeboard	Services & Contracts Manager	Brentfield Way	14/07/2025	880.00		25-135
Office Furniture	Heatons - 3 drawer pedestal	Clerk	Council Office	22/09/2025	153.00		25-173
Allotments	Pot Place - Allotment shed	Services & Contracts Manager	Salkeld Road Allotment	20/10/2025	1,666.67		25-194
Bus Shelters	Ace Shelters - Tara Bus Shelter	Services & Contracts Manager	Scotland Road, Tara Hill	10/11/2025	3,975.00		25-225
Equipment	Glasdon - 2 no. dog retriever dispenser	Services & Contracts Manager	Fairhill Park and Thacka Beck Field	02/02/2026	519.96		25-291
Seats & Benches	5 no. seats at Gilwilly from Industrial Bid	Services & Contracts Manager	Gilwilly Estate	01/02/2026	659.97	5.00	CCR25-119/120
Event Equipment	Gorilla Gazebo x 3	Events Officer	Store Unit	16/03/2026	424.98		CCR25-112
Event Equipment	Trail Dome Gazebo with sides x 2	Events Officer	Store Unit	16/03/2026			
<b>Disposed of in 2025-26:</b>							
IT Equipment	KTD - Kyocera Taskalfa 3253ci multi-function printer/photocopier	Clerk	Council Office	02/03/2021	-3,759.00		
IT Equipment	BROTHER MFC-J6930DW MULTIFUNCTION -COPIER	Council Office	Council Office	01/02/2018	-299.00		
Bus Shelters	Bus Shelter B & C Shelter, Tara Hill	Services & Contracts Manager	Scotland Road, Tara Hill	29/06/2018	-2,744.00		
IT Equipment	KTD - Portable Hard Drives	Clerk	Council Office	30/06/2018	-475.00		
Office Equipment	SLCC Enterprises Ltd - Local Council Administration Law Book	Clerk	Council Office	08/10/2018	-103.99		
IT Equipment	IT Equipment ex Grenke Leasing: Virtual Server	Clerk	Council Office	17/10/2019	-1,293.54		
<b>Total of assets held as at 31 March 2026:</b>							
					<b>197,177.84</b>	<b>53.00</b>	
<b>Total Value</b>					<b>197,230.84</b>		

# **FULL COUNCIL**

**Date: 08 June 2026**

## **Public Report**

**Matter: Internal Audit 2025/26 and 2026/27**

**Item no: 12**

**Author:** Responsible Finance Officer

**Supporting Member:** Cllr. Shepherd, Chair of Finance Committee

### **Purpose of Report:**

Ratify the final report by the Internal Auditor for the financial year 31 March 2026, the review of effectiveness of the Council's Internal Audit provision during 2025/26 and the re-appointment of the Internal Auditor for the financial year 2026/27.

### **Recommendations:**

- i. Ratify the final report by the Internal Auditor for the financial year ending 31 March 2026.
- ii. Ratify the review of the effectiveness of internal audit provision during 2025/26.; and
- iii. Ratify the appointment of Mrs Jean Airey as the Town Council's Internal Auditor for 2026/27.

### **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 Council is required to follow the governance and accounting regime set out in the Accounts and Audit Regulations 2015. This requires the Council to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, considering public sector internal auditing standards or guidance.

Internal Auditors are required to follow the provisions of the Practitioners Guide to Governance and Accountability, which represents statutory best practice.

## **1. Report Details**

- 1.1 The internal audit for 2025/26 has been carried out by Mrs Jean Airey. Her interim report for the period 01 April to 31 December 2025 was reported to the Finance Committee meeting held on the 23 February 2026 and ratified by Full Council on 16 March 2026. The Internal Auditor has since submitted her final Annual Internal Audit Report for the financial year ending 31 March 2026 attached at Appendix A. Her final report and statutory audit opinion forms part of the AGAR.
- 1.2 Appendix B to this report presents a review of the effectiveness of Internal Audit. There are two aspects to the review: meeting standards and characteristics of effectiveness. The RFO's assessment of the performance of Mrs Airey against relevant criteria is set out in Appendix B, where it can be seen that her performance is totally satisfactory in all respects.
- 1.3 The Full Council meeting on the 16 March 2026 also reviewed the Council's system of internal control for 2025/26, part of which acknowledged that its internal audit arrangements were effective. This more detailed review confirms that opinion and provides the evidence and justification for the re-appointment of the current Internal Auditor. Full Council is recommended to ratify the recommendation of the Finance Committee to reappoint Mrs Airey as its Internal Auditor for 2026/27.

## **2. Risk assessment & Mitigation**

### **Risk**

Lack of a robust audit regime resulting in irregularities not being detected.

Loss or waste of resources, criticism from the external auditor and reputational damage.

### **Mitigation**

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

## **3. Financial and Resource Implications**

There are no financial implications associated with this report.

## **4. Equalities Implications**

There are no equalities implications associated with this report.

## **5. Climate Change and Environmental Implications**

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

## **Appendices**

Appendix A – Final Report by the Internal Auditor year ending 31 March 2026.

Appendix B – Review of the Effectiveness of Internal Audit Provision 2025/26

## **Background Papers**

Account and Audit Regulations 2015

JPAG Guide to Governance and Accountability 2025 & 2026 editions

**FINAL REPORT BY THE INTERNAL AUDITOR TO PENRITH TOWN COUNCIL  
1<sup>ST</sup> JANUARY 2026 - 31<sup>ST</sup> MARCH 2026  
FINANCIAL YEAR ENDING 31<sup>ST</sup> MARCH 2026**

**Introduction**

This final report for the financial year 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 covers elements required by the Account and Audit Regulations (England) 2015, which were not covered in the interim report for the period 1<sup>st</sup> April 2025– 31<sup>st</sup> December 2025.

I confirm I have on the 21<sup>st</sup> April 2026 undertaken a final audit which covers the period 1<sup>st</sup> January 2026 to 31<sup>st</sup> March 2026 in accordance with the Account and Audit Regulations(England) 2025 approved by Council and incorporating any new requirements as outlined in “Governance and Accountability for Smaller Authorities in England” March 2025

**Appropriate accounting records have been kept throughout the year.**

The completed 2026 Annual Governance and Accountability Return (AGAR) confirms that the closing balance on 31<sup>st</sup> March 2025 has been correctly carried forward to 1<sup>st</sup> April 2025 to commence the financial year ending 31<sup>st</sup> March 2026. The bank reconciliation on 31<sup>st</sup> March 2026 correctly reflects the balances on all bank accounts.

The Council, having reserve cash funds in excess of £100,000, has identified the need for an investment strategy with clear aims and objectives, namely, to consider security, liquidity, and yield, here listed in order of priority.

The Council has a comprehensive investment policy, and strategy for reserves, which were adopted –Meeting 15<sup>th</sup> December 2025 Minute PTC/25/69c – i. Reserves Policy. ii. Investment Strategy.

**The authority complied with its financial regulations, invoices supported payments, all expenditure was approved, and VAT was accounted for.**

The rigorous tendering process for goods and services was evidenced by the documentation made available. All tenders and quotes adhere to the up-to-date Financial Regulations, which were reviewed and adopted Meeting 15<sup>th</sup> December 2025 – Minute No. PTC25/69c. iii.

A selection of financial transactions was reviewed in excess of £2000.00 all were supported by a clear audit trail, with invoices including a voucher number which was evident on the schedule of payments approved by Council, and the bank statement. Vat reclaims are prepared on a monthly basis. Evidence was available to confirm the reclaims for January, February and March. – Sage Reconciliation, Sage Transactions and HMRC verification.

The claim for the final month of the financial year 31<sup>st</sup> March 2026 had been reconciled and submitted to HMRC -£4889.03

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

All aspects of this section were covered in the interim report. Further financial and other risks are identified throughout the year. Required controls are documented in any reports, to review the outturn report for the financial year 31<sup>st</sup> March 2026, and recommend its acceptance to Full Council

**The Precept requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves are appropriate.**

The Responsible Financial Officer (RFO), with full explanations of the recommendations, prepared a budget report and it was presented to the Finance Committee for approval and development, prior to recommendations being made to Council. The Council approved the submission of the precept demand to the County Council – Meeting 15<sup>th</sup> December 2025 Minute No. PTC25/69ii  
A Precept amount for the 2026/2027 financial year of £526749, was forwarded to Westmorland and Furness Council.

The Council receives regular budget monitoring reports and where appropriate makes the necessary virements as evidenced – Meeting 23<sup>rd</sup> February 2026 – Minute No. FIN25/77ii.

Penrith Town Council has total cash balances as of 31<sup>st</sup> March 2026 of £677561.45 as correctly recorded in box 7 of the AGAR.

Within that sum are General Reserve £337199, Earmarked Reserves – Asset Reserve £200,000, Election Cost Reserve £45,000, Play Area Reserve - £46354, Pump Track Reserve - £50,000

**Expected income was fully received based on correct prices, properly recorded and promptly banked and VAT appropriately accounted for.**

The Council has minimal income from sources other than the Precept. Where received, it is properly recorded and promptly banked. No cash income.

**Cash payments were properly supported by receipts, cash expenditure was approved, and VAT appropriately accounted for.**

Sums incurred on Debit Cards are fully supported by invoices/receipts. VAT is identified and purchases are allocated to the appropriate budget headings.

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

All payments reflect salary scales approved by Council. Returns to HMRC are processed by the external accountant. The record with all deductions for staff was properly prepared and available for inspection.

**Assets and investments register were completed and accurate and properly maintained.**

The Asset Register for the current financial year has been completed with a reconciliation to outline all acquisitions and disposals. The document is reviewed annually, to a scheduled timetable, ensuring accuracy for completion of the 2025-2026 AGAR. – Assets Recorded - £197231

All investments adhere to the Investment Strategy, which was reviewed and adopted – Meeting 15<sup>th</sup> December 2025 – Minute No. PTC25/69 c. ii. The Reserves Policy was also reviewed and adopted – Minute No. PTC25/69c. i.

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

Bank reconciliations are carried out monthly and confirmed for accuracy by the signature of a member on the corresponding bank statements.

**Accounting statements, during the year were prepared on the correct accounting basis – income and expenditure , all schedules, etc agreed and were supported by an adequate audit trail from the core Sage accounts.**

**Debtors and Creditors were properly recorded.**

The Council accounts are prepared on an Income and Expenditure basis as required by the Accounts and Audit regulations being an authority with income/ expenditure in excess of £200,000. The Sage Accounts clearly identifies Debtors, Creditors, Receipts in Advance, and Accruals. It is confirmed that the Council is fully compliant with requirements to publish on the website information in line with relevant legislation.

**The Authority published the required information on a website up to date at the time of the internal audit in accordance with the relevant legislation.**

Confirmation of compliance was documented in the Internal Auditor's Interim Report.

**In the year covered by this AGAR the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.**

Confirmation of compliance was documented in the Internal Auditors Interim Report.

**The authority has complied with the publication requirement for 2024/25 AGAR**

Confirmation of compliance was documented in the Internal Auditors Interim Report.

**The authority has complied with laws, regulations and proper practices relating to digital and data.**

To verify compliance evidence has been produced to confirm that Penrith Town Council has all of the following:-

[www.penrithtowncouncil.gov.uk](http://www.penrithtowncouncil.gov.uk); All officers have emails with .gov.uk domain name. A Privacy Policy; Accessibility compliant website and Accessibility Statement, Data Protection Statement and Freedom of Information Policy.

The following were reviewed and adopted – Meeting 23<sup>rd</sup> February 2026 – Minute No. 25/78 – Data Compliance Statement; Town Council Data Register; G.D.P.R. Risk Assessment.

The External and Internal Audit reports confirm that Penrith Town Council has fulfilled its statutory obligations, and all finance and governance comply with legislation. The comprehensive website ensures the electorate is fully aware of the use of all public funds.

I wish to express my appreciation to the Responsible Financial Officer for the of preparation all relevant financial documents and reports, for the assistance of the Town Clerk and all Officers for comprehensive governance documents and the completeness of information on the website which facilitated the audit.

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

**Georgina D Airey - Internal Auditor – 21<sup>st</sup> April 2026.**

## Area 1: Meeting Standards

## Appendix B

Standard	Evidence of achievement
1. Scope of internal audit	<p>The appointment of Mrs Jean Airey as Internal Auditor for the financial year 2025-26 was confirmed by Full Council 21 May 2025. (Minute PTC25/15c)</p> <p>The terms of her engagement are formally agreed and documented.</p> <p>The Internal Auditor follows proper practice and meets national auditing standards.</p> <p>Internal audit work considers both the council's risk assessment and wider internal control arrangements.</p> <p>Internal audit work considers the Council's anti-fraud and corruption arrangements.</p> <p>The Internal Auditor has unfettered access to all areas of the Council's activities.</p>
2. Independence	<p>The Internal Auditor is independent from the Council and is not involved in its financial controls, procedures or decision making.</p> <p>Internal audit has direct access to those charged with governance and can seek information or explanations from any officer or Member of the Council.</p> <p>Reports are made in the Auditor's own name to management.</p>
3. Competence	<p>Mrs Airey has substantial experience in auditing and knowledge of auditing standards, having been an internal auditor to local councils in Cumbria for many years. She was Town Clerk to Keswick Town Council for 25 years and has delivered training on behalf of CALC.</p> <p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.</p>
4. Relationships	<p>The Clerk and RFO are consulted on the internal audit plan and coverage.</p> <p>Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters.</p> <p>The responsibilities of Council members are understood, in particular the Finance Committee; training of Members is available as required.</p>
5. Audit Planning and Reporting	<p>The annual internal audit plan properly takes account of all the risks facing the Council.</p> <p>Mrs Airey provided her interim report promptly after completion of her fieldwork and submits her final report and opinion promptly.</p>

## Area 2: Characteristics of Effectiveness

<b>Characteristic</b>	<b>Evidence of achievement</b>
1. Internal audit work is planned	Planned internal audit work is based on the assessment of risk and is designed to meet the Council's needs and national auditing standards. Mrs Airey amends her audit plan as required to take account of new requirements and changes to the Practitioners Guide.
2. Understanding the whole organisation, its needs and objectives	The annual audit demonstrates how audit work provides assurance for the council's Annual Governance Statement.
3. Be seen as a catalyst for change	Internal audit supports the Council's work in delivering improved services to the community.
4. Add value and assist the organisation in achieving its objectives	The Council makes positive responses to internal audit's recommendations and follows up with action where this is called for.
5. Be forward looking	In formulating the annual audit coverage, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.
6. Be challenging	Internal audit focuses on the risks facing the Council. Internal Audit encourages managers/Members to develop their own responses to risk, rather than relying solely on audit recommendations.
7. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work; the auditor has the freedom to request additional fee work if she considers it necessary. Internal Audit understands the Council and the legal and corporate framework in which it operates. Mrs Airey has undertaken this role (and similar roles) for several years; this continuity results in a good understanding of the Council, its internal control environment and the issues facing it.

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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# FULL COUNCIL

**Date: 08 June 2026**

## **Public Report**

**Matter: Accounting Statements 2025-26 (AGAR Section 2)**

**Item no: 18b**

**Author:** Responsible Finance Officer

**Supporting Member:** Cllr. Shepherd, Chair of Finance Committee

### **Purpose of Report:**

To approve the Accounting Statements 2025-26 (Section 2 of the AGAR), and the period for the Exercise of Public Rights.

### **Recommendations:**

Full Council is recommended to:

- i. approve the Accounting Statements 2025-26 Section 2 and AGAR reconciliation and authorise the Chair of the Council to sign the Statement at Section 2 of the Annual Governance and Accountability Return on behalf of the Council.
- ii. approve that the Notice of Public Rights and publication of the unaudited Annual Governance & Accountability Return will be announced on the Council's website and noticeboard from Tuesday 9 June 2026 to commence on Wednesday 10 June 2026 and end on Tuesday 21 July 2026.

### **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 Council is required by law to follow the governance and accounting regime set out in the Accounts and Audit Regulations 2015. Statutory proper practice issued under these Regulations has been published in the Smaller Authorities Proper Practices Panel Guide 2025 (previously known as the JPAG publication 'Governance and Accountability for Smaller Authorities in England'). This document is the mandatory guide to completion of the statutory Annual Governance and Accountability Return (AGAR) and it describes how accounting transactions are to be treated and reported.

## **1. The Accounting Statements**

- 1.1 The Accounting Statements prepared in accordance with the Smaller Authorities Proper Practices Panel Practitioners Guide represent a highly summarised version of the Council's transactions for the year. They are also, in a sense, incomplete, as they do not record the Council's full balance sheet, only the cash and reserves figure at year end.
- 1.2 The Smaller Authorities Proper Practices Panel Practitioners Guide recommends that Members have access to a reconciliation between the financial ledger (cash book) and the Accounting Statements. Appendix A provides that reconciliation,

showing not only how Sage ledger balances are analysed in AGAR format but also how those balances correspond to the formal outturn statement. The Guide does not require Councils to account separately for fixed assets but to keep a memorandum summary in their asset register. The asset value shown in the Accounting Statement is therefore derived directly from the Council's asset register, as reported elsewhere on this agenda.

- 1.3 Section 2 of the AGAR (Appendix B) has been signed by the RFO as required by the guidance. Members are requested to approve the annual Accounting Statements 2025/26 Section 2 and the AGAR reconciliation and authorise the Chair of the Council to sign the Statement at Section 2 of the Annual Governance and Accountability Return on behalf of the Council.

## **Exercise of Public Rights and Audit of the AGAR**

- 1.4 The process for the approval and audit of the AGAR is as follows:

- Approval of the Accounting Statements (Section 2) must take place after approval of the Annual Governance Statement (AGS – Section 1).
- Legislation provides for the accounting records of the Council to be open for inspection for a fixed period prior to review by the External Auditor. This is known as the exercise of public rights and must be a period of 30 working days which includes the first 10 working days of July. To comply with this requirement, the RFO plans to specify the period from Wednesday 10 June to Tuesday 21 July 2026; during this time, members of the public can examine the accounts and supporting documentation. To meet this timescale, the unaudited Accounts and AGS must be published on the Council's website on Tuesday 09 June 2026.
- The AGAR comprises the Annual Governance Statement, the Accounting Statements and the Internal Auditor's report. The full AGAR must be submitted, with supporting information, to the External Auditors, Moore UK, before the 01 July 2026. After their sign-off, the full audited Return must be published on the Council's website by 30 September 2026.

## **2. Options Analysis including risk assessment**

### **a) Risk**

Transactions are recorded incorrectly or inconsistently in statutory returns.

### **b) Consequence**

Criticism from auditors and reputational damage.

### **c) Controls Required**

Adherence to correct principles for the recording and reporting of the Council's transactions.

### **d) Financial and Resource Implications**

This report is concerned solely with financial transparency and accountability.

**e) Equalities Implications**

There are no equalities implications associated with this report.

**f) Climate Change and Environmental Implications**

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

**Appendices**

Appendix A – Reconciliation between Sage financial ledger and AGAR Section 2

Appendix B – AGAR Section 2 Accounting Statements 2025/26

**Background Papers**

- Transaction and trial balance reports from the Sage accountancy system
- 2025-26 outturn working papers.
- Smaller Authorities Proper Practices Panel Practitioners Guide 2025

Sage Tri	AGAR Reconciliation to Accounting System 2025/26			Sage Nominal Code	Sage Trial Balance 31 March 26	Line 1	Line 2	Line 3	Line 4	Line 6	Line 7	Line 8	Balance Sheet Items not returned on AGAR
N/C	Summary Heading	Total	Detailed Account			Balances b/fwd	Annual Precept	Other Income	Staff Costs excls mileage	Other Expenditure	Balances c/fwd	Cash & Short term Balances	
		£			£	£	£	£	£	£	£	£	£
1101	Debtors	15,370.75	Sundry Debtors	1101	0.00								0.00
1105			Other Debtors	1102	15,370.75								15,370.75
1115	Prepayments	6,366.99	Prepayments	1115	6,366.99								6,366.99
1200	Cash at Bank	104,370.41	Unity Trust	1200	0.00							0.00	
1205			HSBC	1205	104,370.41							104,370.41	
1217	Investments	480,000.00	CCLA Public Sector Deposit Fund	1217	480,000.00							480,000.00	
1218		93,191.04	Penrith Building Society	1218	93,191.04							93,191.04	
2101	Creditors		Sundry Creditors	2105	0.00								0.00
2110	Accruals	(25,635.02)	Accruals	2110	(25,635.02)								(25,635.02)
2115	Receipts in Advance	0.00	Receipts in Advance	2115	0.00								0.00
2200			V.A.T. Sales Control Account	2200	0.00								0.00
2201	Debtor - VAT	4,889.03	V.A.T. Purchase Control Account	2201	0.00								0.00
2202			VAT Liability	2202	4,889.03								4,889.03
2210	Creditor - Payroll Control	0.00	Payroll Control	2210	0.00								0.00
3000		(422,090.47)	General Reserve	3000	(422,090.47)	(422,090.47)					(422,090.47)		
3010		(200,000.00)	Devolution Reserve	3010	(200,000.00)	(200,000.00)					(200,000.00)		
3020	Reserves	(45,000.00)	Election Reserve	3020	(45,000.00)	(45,000.00)					(45,000.00)		
3025		(46,354.30)	Play Area Reserve	3020	(46,354.30)	(46,354.30)					(46,354.30)		
3035		(50,000.00)	Pump Track reserve	3020	(50,000.00)	(50,000.00)					(50,000.00)		
3200		0.00	Profit and Loss Account	3200	0.00	0.00							
4000	Precept	(514,740.10)	Precept	4000	(514,740.10)		(514,740.10)			0.00	54,628.63		
4010	CTRS Grant	0.00	CTRS Grant	4010	0.00			0.00		0.00			
4100	Investment Income	(32,499.85)	Investment Income	4100	(32,499.85)			(32,499.85)		0.00			
4200	Miscellaneous Income	0.00	Miscellaneous Income	4200	0.00			0.00		0.00			
5100	Planning Consultancy	4,044.00	Planning Consultancy	5100	4,044.00			0.00		4,044.00			
5250	Wayfinding and Interpretatio	13,420.75	Wayfinding and Interpretation	5200	13,420.75					13,420.75			
5250	Wayfinding Grant	(13,420.75)	Wayfinding Grant	5200	(13,420.75)			(13,420.75)		0.00			
5500	Carbon Literacy	10,624.96	Community Consultation	5500	10,624.96					10,624.96			
6000	Town Projects	5,245.81	Town Projects	6000	5,245.81			(2,953.68)	0.00	8,199.49			
6002			Marketing Penrith	6002	0.00					0.00			
6010	May Day	14,673.08	May Day	6002	14,673.08					14,673.08			
6015	May Day 2026	5,595.00	May Day 2026	6002	5,595.00			(3,930.00)		9,525.00			
6050	Event Development	355.11	Event Development	6002	355.11					355.11			
6105	Arts	7256	Arts & Culture Development	6105	7,256.00				0.00	7,256.00			
6200	Environment	0.00	Greening	6200	0.00					0.00			
6620	Grants	38,724.67	Grants	6610	28,724.67					28,724.67			
6630			Signature Grants	6620	10,000.00					10,000.00			
7520	Corporate Communications	9,375.15	Community Engagement	7520	9,375.15					9,375.15			
7000			Salaries	7000	263,748.70				263,748.70	0.00			
7010			National Insurance	7010	34,308.04				34,308.04	0.00			
7020			Superannuation	7020	56,705.90				56,705.90	0.00			
7025	Staffing	356,057.52	Recruitment Expenses	7025	0.00					0.00			
7030			Staff Training	7030	490.00					490.00			
7040			Conferences	7040	701.35					701.35			
7050			Staff Expenses	7050	103.53					103.53			
7100			Rent	7100	8,250.00					8,250.00			
7110			Heat, Light & Water	7110	1,973.09					1,973.09			
7120	Accommodation	13,732.28	Service Charges	7120	2,352.53					2,352.53			
7130			Room Hire	7130	676.00					676.00			
7140			Insurances	7140	480.66					480.66			
7190			Letting Income	7190	0.00					0.00			
7200			Civic Functions	7200	444.57					444.57			
7210			Mayoral Expenses	7210	700.00					700.00			
7211			Deputy Mayor's Expenses	7211	300.00					300.00			
7220			Civic Regalia	7220	2,584.00					2,584.00			
7300			Annual Meeting	7300	50.00					50.00			
7340			Members' Training	7340	195.00					195.00			
7320	Cost of Democracy	442.00	Members' Expenses	7320	0.00					0.00			
7330			Notice/Honours Board	7330	197.00					197.00			
7400	IT	34,016.20	IT	7400	34,016.20					34,016.20			
7605			Allotments	7605	8,475.17			(474.00)		8,949.17			
7610			War Memorial	7610	0.00					0.00			
7615			Benches	7615	3,796.26					3,796.26			
7620			Bus Shelters	7620	905.44					905.44			
7625			Bandstand	7625	3,972.47			(900.00)		4,872.47			
7630	Devolved Services	46344	Musgrave Monument	7630	699.45					699.45			
7635			Fairhill Park	7635	5,520.88					5,520.88			
7645			Play Areas	7645	0.00					0.00			
7540			Signage, Etc	7540	1,150.00					1,150.00			
7665			Thacka Beck Field	7665	2,493.00					2,493.00			
7680			Community Caretaker	7680	8,422.69					8,422.69			
7690			Contribution To Devolution Reserve	7690	10,908.64	10,908.64					10,908.64		
7720	Play Area Development	35,645.70	Play Area Development	7680	35,645.70					35,645.70			
7730	Benches and Bus Shelters	803.60	Benches and Bus Shelters	7680	803.60					803.60			
7800			Printing, Postage & Stationery	7800	5,277.53					5,277.53			
7820			Audit Fees	7820	1,797.40					1,797.40			
7830			Insurance	7830	4,979.68					4,979.68			
7840	Other Overheads	24,918.12	Bank Charges & Interest	7840	52.00					52.00			
7850			Accountancy Fees	7850	4,244.00					4,244.00			
7855			Legal Fees	7855	3,357.00					3,357.00			
7860			Licences	7860	2,304.07					2,304.07			
7870			Subscriptions	7870	2,906.44					2,906.44			
7900	Repairs and Renewals	895.45	Repairs & Renewals	7900	895.45					895.45			
8000	Contribution to/from General Reserves		Contribution from General Reserve	8000	0.00					0.00			
8010			Contribution to Acquisitions Reserve	8010	0.00	0.00					0.00		
8020	Acquistuion/Election Res.	5,000.00	Contribution to Election Reserve	8020	5,000.00	5,000.00					5,000.00		
8025	Acquistuion/Election Res.	-35,645.70	Contribution to Play Area Reserve	8020	(35,645.70)	(35,645.70)					(35,645.70)		
8035	Acquistuion/Election Res.	50,000.00	Contribution to Pump Track Reserve	8020	50,000.00	50,000.00					50,000.00		
8050	Contingency		Contingency	8050	0.00					0.00			
9998	Suspense Account		Suspense Account	9998	0.00					0.00			
		0.00			0.00	(733,181.83)	(514,740.10)	(54,178.28)	354,762.64	268,784.37	(678,553.20)	677,561.45	991.75
	AGAR: Rounded Return					(733,182)	(514,740)	(54,178)	354,763	268,784	(678,553)	677,561	n/a

## Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures <b>must</b> agree to underlying financial records.</i>
1. Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?			<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGN  RED

Date

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

as recorded in minute reference:

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

INTENTIONALLY BLANK

# Annual Internal Audit Report 2025/26

## PENRITH TOWN COUNCIL

ENTER PUBLIC WEBSITE ADDRESS [www.penrithtowncouncil.gov.uk](http://www.penrithtowncouncil.gov.uk) ENTER POSTAL CODE ADDRESS

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
<b>P. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

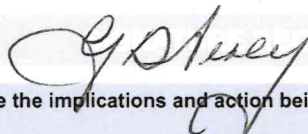
Name of person who carried out the internal audit

10/02/2026

21/04/2026

G. D. Airey

Signature of person who carried out the internal audit



Date

21/04/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).