Penrith Town Council

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

DATE: 08 September 2026

NOTICE OF MEETING

This is a meeting in public, not a public meeting.

MEMBERS OF THE FINANCE COMMITTEE
Cllr. Burgin, Cllr. Jackson Cllr. D. Jayson, Cllr. Kenyon Cllr. Lawson, Cllr. Rudhall Cllr. Shepherd.
Are hereby summoned to attend the following meeting:

Meeting: Finance Committee

Date: Monday 14 September 2026 at 17:15 to 19:15

Place: The Board Room, Unit 1, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

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

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

FINANCE COMMITTEE 14 SEPTEMBER 2026

1. Apologies

Receive Apologies for Absence.

2. Minutes

Authorise the Chair to sign, as a correct record, the minutes of the meeting of the Finance Committee held on Monday 22 June 2026.

3. 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).

4. 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.

5. Excluded Item: Public Bodies (Admissions to Meetings) Act 1960

Determine whether any item 20 Staffing Report 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.

6. Payments for Approval

a) Note that Cllr. D. Jayson and Cllr. Kenyon accessed the banking system to reconcile the weekly report of all payments made and are able to recommend that each payment aligned with the invoices.
b) Agree two Members to undertake the payments for approval reconciliation for the meeting of Finance Committee on 09 November 2026.
c) Consider the monthly report of payments for June, July and August 2026.

7. Bank Reconciliation

Review and approve the bank reconciliation as of 30 June, 31 July and 31 August 2026 as a correct record.

8. Budgetary Control Statement

Review and approve the Budgetary Control Statement for the period 31 August 2026 and recommend the statement go forward to be ratified by Full Council.

9. Resolutions Report

Note the Report.

10. Risk Assessments

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

11. Internal Audit Plan 2026-27

Review the scope of Internal Audit for 2026-27 and if approved, agree that the Internal Audit Plan go forward to Full Council for ratification.

12. External Audit

Receive the external auditors report noting that the Council's external auditors, Moore UK, had signed off the accounts ending 31 March 2026 with no qualifications stating that the information in Sections 1 and 2 of the Annual Governance and Accountability Return was in accordance with the Proper Practices and that no other matters had come to their attention giving cause for concern. Agree that the External Audit report go forward to Full Council for approval.

13. Budget Process 2027-28

Review and approve the process to be adopted for the 2027-28 budget.

14. Allotments

Review and approve the allotments report.

15. Banking

Note that £200,000 was withdrawn from the CCLA account on the 09 July 2026 and deposited in the HSBC account.

16. Staff Training

Note the Town Clerk and Responsible Finance Officer have completed the Principles of Internal Auditing Local Councils (PIALC) qualification, and the Community Services Manager passed the RPII Routine Play Area Inspection training course.

17. Local Government Services Pay Agreement 2026-27

Note that The Local Government Association, acting on behalf of the National Joint Council for Local Government Services (NJC) have reached an agreement on rates of pay applicable from 1 April 2026 to 31 March 2027. The settlement provides for a 3.3% increase in pay rates and allowances with effect from 01 April 2026. The new rates of pay and backdated increases are scheduled to be paid to Council staff at the end of October, and this go forward to be ratified by Full Council.

18. Employment Contract Review

Review and approve the inclusion of extra content from the NALC New Model Employment Contract into the approved Council template and this go forward to be ratified by Full Council.

19. Next Meeting

Note the next meeting of the Finance Committee is scheduled for 09 November 2026 at 5.15pm at the Board Room, 19-24 Friargate, Penrith, Cumbria, CA11 7XR.

PART II PRIVATE SECTION

The following is exempt information as items 20 relates to the financial or business affairs of any particular person (including the authority holding that information) and personal sensitive information relating to members of staff.

20. Staffing Report

To consider the report and recommendations.

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 FINANCE COMMITTEE
& 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

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Penrith Town Council

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

DRAFT Meeting Minutes: Finance Committee

Date: Monday 22 June 2026 at 17:15 to 18:05

Place: The Board Room, Unit 1, 19-24 Friargate, Penrith, Cumbria, CA11 7XR

Present: Chair: Cllr. Shepherd, Cllr. Burgin, Cllr. D. Jayson, Cllr. Kenyon.

Officers: Business Services Manager, Responsible Finance Officer

Public: 0

Meeting opened at:

FIN26/01 Apologies
Apologies for absence were received from Cllrs Jackson, Lawson and Rudhall.

FIN26/02 Appointment of Vice Chair

RESOLVED THAT:
Cllr. D. Jayson be appointed as Vice Chair of the Finance Committee for the remainder of the 2026-27 municipal year.

FIN26/03 Declarations of Interest
No Declarations of interest were received.

FIN26/04 Public Participation
There were no representations from the public.

FIN26/05 Excluded Item: Public Bodies (Admissions to Meetings) Act 1960
Members noted that there were no matters to be considered in private session.

FIN26/06 Payments for Approval
Members noted that Cllr. Jackson and Cllr. Shepherd accessed the banking system and reconciled the weekly report of all payments made and confirmed that each payment aligned with the invoices.

RESOLVED THAT:

i. Councillors D. Jayson and Kenyon undertake the payments for approval reconciliation for the meeting of Finance Committee on 14th September 2026.
ii. The monthly report of payments for April and May 2026 be approved.

FIN26/07 Bank Reconciliation
Members reviewed the bank reconciliation.

RESOLVED THAT:
The bank reconciliation as of 30 April and 31 May 2026 be approved and signed as a correct record.

FIN26/08 Budgetary Control Statement
Members reviewed the Budgetary Control Statement for the period 31 May 2026.

RESOLVED THAT:
The Budgetary Control Statement for the period 31 May 2026 be approved and go forward to be ratified by Full Council.

FIN26/09 Insurance Renewal
Members noted that the Council's insurance policy had been renewed on a three-year agreement effective from the 18 May 2024. The Council's insurer is Zurich Municipal. The renewal premium for the 12-month period effective from 18 May 2026 to 17 May 2027 was £5,238.27 including Insurance Premium Tax and had been paid in full.

FIN26/10 Banking
Members noted that the Council has received the full years precept income from Westmorland and Furness Council and that £400,000 of the precept had been invested with the CCLA Public Sector Deposit Fund.

FIN26/11 Resolutions Report
Members noted the report.

FIN26/12 Work Plan
Members noted the report.

FIN26/13 Next Meeting
Members noted the next meeting of the Finance Committee was scheduled for 14 September 2026 at 5.15pm at the Board Room, 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 FINANCE COMMITTEE
& FOR INFORMATION FOR TOWN COUNCIL MEMBERS

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Penrith Town Council

Payments Schedule June 2026

Date	Ref	Details	Net £	VAT £	Total £	Budget
02/06/2026	26-77	A.W. Blake - May Day Services	1,931.50	386.30	2,317.80	May Day 2026
02/06/2026	26-78	Heatons Group - Stationery	149.75	29.95	179.70	Printing, Postage & Stationery
02/06/2026	26-79	Penrith Posters Ltd - Annual Meeting Prints	60.00	-	60.00	Community Engagement
02/06/2026	26-80	Walton Goodland - Office rent 24/06/26 - 28/09/26	2,062.50	-	2,062.50	Rent
02/06/2026	26-81	FCC Waste Management Limited - Community Caretaker April 202	661.88	132.38	794.26	Community Caretaker
02/06/2026	26-82	Cumbria Association of Local Councils - Member Training	105.00	-	105.00	Members' Training
02/06/2026	26-83	Gale Little - Cleaning Service May 2026	100.00	-	100.00	Service Charges
02/06/2026	26-84	Turnstone HR Ltd - HR Services	125.00	25.00	150.00	Legal & Professional Fees
02/06/2026	26-85	Aindale KTD - Managed Print Use	158.14	31.63	189.77	Printing, Postage & Stationery
02/06/2026	CCR26-37	Post Office Ltd	21.60	-	21.60	Printing, Postage & Stationery
08/06/2026	26-86	FCC Waste Management Limited - May Day Services	585.50	117.10	702.60	May Day 2026
08/06/2026	26-87	Eden District Talking Newspaper Association - April 2026	25.00	-	25.00	Community Engagement
08/06/2026	26-88	Cumbria Association of Local Councils - Equality Training	40.00	-	40.00	Members' Training
08/06/2026	26-89	Laurence Warburton T/A Land Train Hire Nationwide - May Day	720.00	144.00	864.00	May Day 2026
08/06/2026	26-90	Viv Tunnadine - Reimbursement Annual Meeting	70.85	-	70.85	Annual Meeting
08/06/2026	26-91	Aindale KTD - System Support Renewal	58.25	11.65	69.90	IT
08/06/2026	26-92	Aindale KTD - IT Services	209.00	41.80	250.80	IT
08/06/2026	CHG	Bank Charges to 17/05/26	1.00	-	1.00	Bank Charges & Interest
08/06/2026	DD	Bright HR	85.93	17.19	103.12	IT
10/06/2026	CCR26-38	TG Jones - Stationery	12.00	-	12.00	Printing, Postage & Stationery
11/06/2026	CCR26-39	Penrith Posters Ltd	65.00	-	65.00	Arts & Culture Development
11/06/2026	CCR26-40	Canva - Subscription	108.25	21.65	129.90	Community Engagement
11/06/2026	CCR26-41	Post Office Ltd	16.50	-	16.50	Printing, Postage & Stationery
15/06/2026	CCR26-42	Penrith Posters Ltd	24.17	4.83	29.00	Community Engagement
15/06/2026	CCr26-43	Post Office Ltd	6.60	-	6.60	Printing, Postage & Stationery
17/06/2026	26-93	Eden Valley Artistic Network - Shepherds Hut	300.00	-	300.00	May Day 2026
17/06/2026	26-94	Eden Valley Artistic Network - Sounds Around Town	2,500.00	-	2,500.00	Arts & Culture Development
17/06/2026	26-95	John Richardson and Son - Timber Frame	77.40	15.48	92.88	May Day 2026
17/06/2026	26-96	Aindale KTD - CSP Renewal	24.26	4.85	29.11	IT
17/06/2026	26-97	Carlisle DBF Ltd - Room Hire	76.30	-	76.30	Service Charges
17/06/2026	26-97	Carlisle DBF Ltd - Room Hire	128.00	25.60	153.60	Room Hire/Meetings
17/06/2026	DD	Bright HR Limited	43.20	8.64	51.84	IT
18/06/2026	BP	HMRC PAYE/NIC	9,605.16	-	9,605.16	Staffing - Salaries
18/06/2026	BP	Cumbria Local Gov Pension	4,381.68	-	4,381.68	Staffing - Salaries
22/06/2026	26-100	M & E Partnership Ltd. - RIBA Stage 2a concept design	8,500.00	1,700.00	10,200.00	Public Realm
22/06/2026	26-101	Hardys Events Ltd - Picnic in the Park	781.25	156.25	937.50	Summer Event
22/06/2026	26-102	Penrith Parish Centre - Storage	500.00	-	500.00	Room Hire/Meetings
22/06/2026	26-103	Aindale KTD - System Support Renewal	935.75	187.15	1,122.90	IT
22/06/2026	26-98	Lowther Forestry - Grounds Maintenance April/May 2026	404.00	80.80	484.80	Thacka Beck Field
22/06/2026	26-98	Lowther Forestry - Grounds Maintenance April/May 2026	856.00	171.20	1,027.20	Fairhill Park
22/06/2026	26-99	Ian Cannon Ltd - Allotment Parking and fencing	2,660.00	532.00	3,192.00	Allotments
22/06/2026	DD	British Gas - Bandstand	17.05	0.85	17.90	Bandstand
26/06/2026	DD	SCG Cloud	195.26	39.05	234.31	IT
28/06/2026	BP	Net Pay	15,968.82	-	15,968.82	Staffing - Salaries
28/06/2026	DD	Vodafone Ltd	258.00	51.60	309.60	IT
29/06/2026	26-104	Walton Goodland - Fire and Lift	77.76	15.55	93.31	Service Charges
29/06/2026	26-104	Walton Goodland - Water	69.08	-	69.08	Heat, Light & Water
29/06/2026	26-104	Walton Goodland - electricity	217.50	10.88	228.38	Heat, Light & Water
29/06/2026	26-104	Walton Goodland - gas	61.01	12.20	73.21	Heat, Light & Water
29/06/2026	26-105	Aindale KTD -Internet Services	79.00	15.80	94.80	IT
29/06/2026	26-106	Aindale KTD - IT Services	132.00	26.40	158.40	IT
29/06/2026	26-107	Ian Parker - Mileage expenses	26.95	-	26.95	Staff Expenses
29/06/2026	26-108	Andrew Richadson - Plinth and seat	700.00	-	700.00	Thacka Beck Field
29/06/2026	26-108	Andrew Richardson - paint door	40.00	-	40.00	Musgrave Monument
29/06/2026	26-109	Aindale KTD - IT Services	77.00	15.40	92.40	IT
29/06/2026	26-110	Aindale KTD - System Support Renewal	58.25	11.65	69.90	IT
29/06/2026	26-111	Aindale KTD - Domain Services	158.00	31.60	189.60	IT
29/06/2026	26-112	Penrith Tool Hire Ltd	364.00	72.80	436.80	Room Hire/Meetings
29/06/2026	26-113	AW Blake - Bunting	1,550.00	310.00	1,860.00	Town Dressing and Event Support
29/06/2026	26-114	W & F Council - BID levy	121.50	-	121.50	Town Projects
29/06/2026	CCR26-44	Adobe	101.10	20.22	121.32	Licences
		Total	**59,448.70**	**4,479.45**	**63,928.15**	

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Penrith Town Council

Payments Schedule July 2026

Date	Ref	Details	Net £	VAT £	Total £	Budget
03/07/2026	CCR26-45	Penrith Posters	251.67	50.33	302.00	Summer Event
03/07/2026	CCR26-50	Amazon - Cable Ties	10.82	2.16	12.98	Town Projects
08/07/2026	26-114	Lakes Loos Ltd - Hire of WC's for Summer Play Day	230.00	46.00	276.00	Arts & Culture Development
08/07/2026	26-115	Northern String Quartet - Performance Picnic in the Park	850.00	-	850.00	Summer Event
08/07/2026	26-116	Penrith BID Company Ltd - Greening Contribution	4,000.00	-	4,000.00	Town Projects
08/07/2026	26-117	Aindale KTD - Managed Print Use	205.39	41.08	246.47	Printing, Postage & Stationery
08/07/2026	26-118	Society of Local Council Clerks - Membership IP	442.00	-	442.00	Subscriptions
08/07/2026	26-119	Turnstone HR - HR Services	150.00	30.00	180.00	Legal & Professional Fees
08/07/2026	26-120	Trueform Engineering Ltd - Wayfinding Valuation 2	58,703.69	11,740.74	70,444.43	Wayfinding and Interpretation
08/07/2026	26-121	Roadsafe Traffic Management (North West) Ltd - Bunting	672.50	134.50	807.00	Town Projects
08/07/2026	26-122	Gale Little - Cleaning Services	100.00	-	100.00	Service Charges
08/07/2026	DD	Bright HR	85.93	17.19	103.12	IT
12/07/2026	CCR26-46	Argos - Portable Hard Drive	74.99	-	74.99	IT
13/07/2026	CCR26-47	We Transfer - subscription	8.00	-	8.00	Community Engagement
14/07/2026	26-123	Kompan Scotland Ltd - Fairhill Play Area Works	8,563.58	1,712.72	10,276.30	Play Area Development
14/07/2026	26-124	Carlisle DBF Ltd - Room Hire	64.00	12.80	76.80	Room Hire/Meetings
14/07/2026	26-125	The Bread and Butter Theatre Company Ltd - Picnic in the Par	730.00	146.00	876.00	Summer Event
14/07/2026	26-126	Aindale KTD - Microsoft 365 Subscriptions	24.26	4.85	29.11	IT
18/07/2026	BP	HMRC PAYE/NIC	8,148.09	-	8,148.09	Staffing - Salaries
18/07/2026	BP	Cumbria Local Gov Pension	3,715.12	-	3,715.12	Staffing - Salaries
19/07/2026	DD	Bright HR Limited	43.20	8.64	51.84	IT
21/07/2026	CCR26-48	Adobe - Photoshop	27.48	5.50	32.98	Licences
22/07/2026	DD	British Gas - Bandstand	15.77	0.79	16.56	Bandstand
23/07/2026	CCR26-51	Amazon - Books	40.73	-	40.73	Community Engagement
26/07/2026	DD	SCG Cloud	186.26	37.25	223.51	IT
27/07/2026	CCR26-49	Adobe	101.10	20.22	121.32	Licences
28/07/2026	BP	Net Pay	16,277.07	-	16,277.07	Staffing - Salaries
28/07/2026	DD	Vodafone Ltd	258.00	51.60	309.60	IT
29/07/2026	26-127	St John Ambulance - First Aid Services Picnic in the Park	153.75	30.75	184.50	Summer Event
29/07/2026	26-128	Lakes Loos Ltd - WC's for Summer Play Day Fairhill	230.00	46.00	276.00	Arts & Culture Development
29/07/2026	26-129	Aindale KTD - Microsoft 365 Subscriptions	129.60	25.92	155.52	IT
29/07/2026	26-130	Barrnon Media - Cumberland & Westmorland Herald - Shop Local	65.00	13.00	78.00	Community Engagement
29/07/2026	26-131	Stomping Ground - Penrith Picnic 2026	1,045.00	-	1,045.00	Summer Event
29/07/2026	26-132	Euphoric Circus CIO - Grant (2025/26)	1,000.00	-	1,000.00	Large Grants
29/07/2026	26-133	Growing Well CIO - Grant	500.00	-	500.00	Large Grants
29/07/2026	26-134	Aindale KTD - Internet Services	79.00	15.80	94.80	IT
29/07/2026	26-135	Aindale KTD - Website Accessibility	195.00	39.00	234.00	IT
29/07/2026	26-136	Aindale KTD - IT Services	132.00	26.40	158.40	IT
29/07/2026	26-137	Aindale KTD - Internet Services	79.00	15.80	94.80	IT
29/07/2026	26-138	Aindale KTD - Domain Services	23.75	4.75	28.50	IT
		Total	**107,611.75**	**14,279.79**	**121,891.54**	

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Penrith Town Council

Payments Schedule August 2026

Date	Ref	Details	Net £	VAT £	Total £	Budget
03/08/2026	26-139	Artifaces - Castle Park Event	280.00	-	280.00	Summer Event
03/08/2026	26-140	SLCC Enterprises Ltd - GDPR Training	87.75	17.55	105.30	Staff Training
03/08/2026	26-141	SLCC Enterprises Ltd - Community Engagement Training	58.50	11.70	70.20	Staff Training
03/08/2026	26-142	SLCC Enterprises Ltd - Community Engagement Training	57.75	11.55	69.30	Staff Training
03/08/2026	26-143	Cumbria Association of Local Councils - Play Inspection Training	330.00	-	330.00	Staff Training
03/08/2026	26-144	Barrnon Media - Publication	418.00	83.60	501.60	Community Engagement
03/08/2026	26-145	Aindale KTD - Webex Install	825.00	165.00	990.00	IT
03/08/2026	26-146	Penrith Chamber of Trade & Commerce - Sponsorship	500.00	-	500.00	Town Projects
03/08/2026	26-147	Aindale KTD - IT Services□	77.00	15.40	92.40	IT
03/08/2026	26-148	Aindale KTD - Software Service	58.25	11.65	69.90	IT
03/08/2026	26-149	Aindale KTD - Website Redesign	5,570.00	1,114.00	6,684.00	IT
03/08/2026	26-151	Trueform Engineering Ltd - Valuation 03	40,670.87	8,134.18	48,805.05	Wayfinding and Interpretation
03/08/2026	26-152	Gale Little - Cleaning Services	80.00	-	80.00	Service Charges
03/08/2026	26-153	Aindale KTD - Managed Print Use	78.21	15.64	93.85	Printing, Postage & Stationery
03/08/2026	26-154	Turnstone HR - HR Services	150.00	30.00	180.00	Legal & Professional Fees
03/08/2026	CCR26-52	Tesco - Play Day (Loo Roll)	3.40	-	3.40	Town Projects
03/08/2026	CCR26-57	Facebook - Meta	9.13	-	9.13	Community Engagement
04/08/2026	CCR26-56	Facebook - Meta	9.14	-	9.14	Community Engagement
07/08/2026	CCR26-55	Marks and Spencer	36.15	-	36.15	Repairs & Renewals
08/08/2026	DD	Bright HR	85.93	17.19	103.12	IT
13/08/2026	CCR26-54	We Transfer - subscription	8.00	-	8.00	Community Engagement
16/08/2026	BP	HMRC PAYE/NIC	7,980.50	-	7,980.50	Staffing - Salaries
16/08/2026	BP	Cumbria Local Gov Pension	3,747.88	-	3,747.88	Staffing - Salaries
16/08/2026	CCR26-53	Fenland Leisure - Play Area Spares	37.00	7.40	44.40	Fairhill Park
17/08/2026	26-155	Ast Signs Limited - TPO Train Sign	112.99	22.60	135.59	Town Projects
17/08/2026	26-156	Aindale KTD - IT Services	169.50	33.90	203.40	IT
17/08/2026	26-157	Aindale KTD - 365 Subscriptions	24.26	4.85	29.11	IT
17/08/2026	26-158	Aindale KTD - Internet Service	79.00	15.80	94.80	IT
17/08/2026	26-159	Aindale KTD - IT Services	77.00	15.40	92.40	IT
17/08/2026	26-160	Aindale KTD - System Support Renewal	58.25	11.65	69.90	IT
17/08/2026	26-161	Aindale KTD - Domain Services	158.00	31.60	189.60	IT
17/08/2026	26-162	Herats United CIC - Grant	600.50	-	600.50	Large Grants
17/08/2026	26-163	Penrith BID Company Ltd - Grant	1,000.00	-	1,000.00	Large Grants
17/08/2026	26-164	Lowther Forestry Group Ltd - Grounds Maintenance	856.00	171.20	1,027.20	Fairhill Park
17/08/2026	26-164	Lowther Forestry Group Ltd - Grounds Maintenance	404.00	80.80	484.80	Thacka Beck Field
17/08/2026	26-165	Moore - External Audit Fee	1,365.00	273.00	1,638.00	Audit Fees
17/08/2026	CCR26-59	Post Office Ltd	27.00	-	27.00	Printing, Postage & Stationery
18/08/2026	CCR26-58	Facebook - Meta	9.10	-	9.10	Community Engagement
19/08/2026	DD	Bright HR Limited	43.20	8.64	51.84	IT
22/08/2026	DD	British Gas - Bandstand	17.17	0.86	18.03	Bandstand
24/08/2026	CCR26-61	Adobe - Photoshop	27.48	5.50	32.98	Licences
26/08/2026	DD	SCG Cloud	13.60	2.72	16.32	IT
28/08/2026	BP	Net Pay	16,459.56	-	16,459.56	Staffing - Salaries
28/08/2026	CCR26-60	Adobe	101.10	20.22	121.32	Licences
28/08/2026	DD	Vodafone Ltd	258.00	51.60	309.60	IT
		Total	**83,019.17**	**10,385.20**	**93,404.37**	

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Date: 06/07/2026

Penrith Town Council
Bank Reconciliation

Bank Ref:	1205	**Date To:**	30/06/2026
Bank Name:	HSBC	**Statement Ref:**	1205 2026-06-22 01
Currency:	Pound Sterling		

Balance as per cash book at 31/05/2026:					£131,285.21
Payments in month					£63,928.15
Transfer in month					£0.00
Receipts in month					£11,740.22
Balance as per cash book at 30/06/2026:					£79,097.28
Add: Unpresented Payments					
Tran No	**Date**	**Ref**	**Details**	**£**	£0.00
Less: Outstanding Receipts					
Tran No	**Date**	**Ref**	**Details**	**£**	£0.00
Reconciled balance :					£79,097.28
Balance as per statement :					£79,097.28
Difference :					£0.00

HSBC UK

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

3 June to 2 July 2026

Your Statement

Account Name	Sortcode	Account Number	Sheet Number
Penrith Town Council	[redacted]		313

Your BUSINESS CURRENT ACCOUNT details

Date		Payment type and details	Paid out	Paid in	Balance
		BALANCE BROUGHT FORWARD			**83,782.53**
29 Jun 26	VIS	INT'L 0032717311			
		ADOBE			
		8000289094	121.32		83,661.21
30 Jun 26	DD	VODAFONE LTD	309.60		
	BP	Walton Goodland			
		Inv 32814	463.98		
	BP	Aindale			
		K179328 K179367	253.20		
	BP	Ian Parker			
		Penrith Town Coun	26.95		
	BP	Andrew Richardson			
		Inv29	740.00		
	BP	Penrith Tool Hire			
		Inv161	436.80		
	BP	A.W. Blake			
		148254	1,860.00		
	BP	Westmorland and Fu			
		Ref 91031543	121.50		
	BP	Aindale			
		K179547 548 549	351.90		79,097.28
02 Jul 26	CR	CCLA Investment Ma			
		PS3078714, PENRITH		2,769.95	81,867.23
02 Jul 26		**BALANCE CARRIED FORWARD**			**81,867.23**

Credit Interest Rates	balance	AER variable
Credit interest is not applied		

Debit Interest Rates	balance	EAR variable
Debit interest		21.34%

Date: 10/08/2026

Penrith Town Council
Bank Reconciliation

Item 7

Bank Ref:	1205	**Date To:**	31/07/2026
Bank Name:	HSBC	**Statement Ref:**	1205 2026-07-27 01
Currency:	Pound Sterling		

Balance as per cash book at	**30/06/2026**	£79,097.28
Payments in month		£121,891.54
Transfer in month		£200,000.00
Receipts in month		£7,249.40
Balance as per cash book at	**31/07/2026**	£164,455.14

Add: Unpresented Payments

Tran No	Date	Ref	Details	£	
					£0.00

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£	
					£0.00

Reconciled balance :	£164,455.14
Balance as per statement :	£164,455.14
Difference :	£0.00

HSBC UK

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see reverse for call times
Text phone 03457 125 563
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www.hsbc.co.uk

3 July to 2 August 2026

Your Statement

Account Name
Penrith Town Council

Sortcode	Account Number	Sheet Number
[redacted]		316

Your BUSINESS CURRENT ACCOUNT details

Date	Payment type and details		Paid out	Paid in	Balance
		BALANCE BROUGHT FORWARD			**163,140.71**
	BP	Lakes Loos Ltd			
		Inv-15186	276.00		
	BP	Aindale			
		K180051 178397 763	484.32		
	BP	Barmon Media Ltd			
		PTC INV 14980	78.00		
	BP	Stomping Ground			
		SG26.06	1,045.00		
	BP	Euphoric Circus CI			
		PTC Grant	1,000.00		
	BP	Aindale			
		K180317 223 224	281.70		159,975.69
30 Jul 26	CR	HMRC VTR		4,479.45	164,455.14
02 Aug 26		**BALANCE CARRIED FORWARD**			**164,455.14**

Credit Interest Rates	balance	AER variable
Credit interest is not applied		

Debit Interest Rates	balance	EAR variable
Debit interest		21.34%

Market Square Penrith Cumbria CA11 7SN

Date: 07/09/2026

Penrith Town Council
Bank Reconciliation

Page: 1

Bank Ref:	1205	**Date To:**	31/08/2026
Bank Name:	HSBC	**Statement Ref:**	1205 2026-08-18 01
Currency:	Pound Sterling		

Balance as per cash book at 31/07/2026	£164,455.14
Payments in month	£93,404.37
Transfer in month	£0.00
Receipts in month	£16,618.04
Balance as per cash book at 31/08/2026	£87,668.81

Add: Unpresented Payments

Tran No	Date	Ref	Details	£	
					£0.00

Less: Outstanding Receipts

Tran No	Date	Ref	Details	£	
					£0.00

Reconciled balance :	£87,668.81
Balance as per statement :	£87,668.81
Difference :	£0.00

HSBC UK

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

3 August to 2 September 2026

Your Statement

Account Name
Penrith Town Council

Sortcode	Account Number	Sheet Number
[redacted]		319

Your BUSINESS CURRENT ACCOUNT details

Date		Payment type and details	Paid out	Paid in	Balance
		BALANCE BROUGHT FORWARD			**104,249.69**
	BP	[redacted]			
	BP				
	BP				
	BP				
	BP				
	BP				
	VIS	INT'L 0017697191 ADOBE 8000289094	121.32		87,668.81
02 Sep 26	BP	FCC Recycling UK MI192504	794.26		
	BP	Carlisle DBF Ltd Inv 9807	179.43		
	BP	Walton Goodland Inv 33065	2,062.50		
	BP	Gale Little Penrith Town Counc	60.00		
	BP	Aindale K181144	94.80		
	BP	Team Autism CIC Grant PTC	1,274.84		
	BP	Stomping Ground SG26.09	6,000.00		
	BP	Penrith Methodist 7734	88.50		
	BP	Milnthorpe Steel B 040726 040526	750.00		
	BP	Turnstone HR Ltd Inv-0099	180.00		
	BP	Penrith Linking Li PTC Grant	499.00		
	BP	FCC Recycling UK MI194044	820.46		
	BP	Aindale K181370 181371	162.30		
	BP	FCC Recycling UK MI194043	794.26		
		BALANCE CARRIED FORWARD			**73,908.46**

Market Square Penrith Cumbria CA11 7SN

MEETING: FINANCE COMMITTEE

DATE: 14 SEPTEMBER 2026

REPORT: Budgetary Control Statement 2026-27, Expenditure to 31 August 2026

AUTHOR: Responsible Finance Officer

ITEM NUMBER: 08

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

☐ Yes ☑ No

PUBLIC REPORT

1. Recommendations/Decision Required:

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

2. Council Plan priorities

This report contributes to the monitoring performance theme in that the Council will produce quarterly finance figures.

3. Report Details

A. 2026-27 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 2025-26, for reference only.
- The full year's Approved Budget for 2026-27, which was ratified by Council on 15 December 2025.
- Actual outturn income and expenditure to 31 August 2026, based on the matching principle, which means taking account of all income and expenditure which relates to the period, irrespective of when it is received/paid.
- The variance between the actual outturn income and expenditure and the profiled latest budget for the period. Variances are expressed as favourable (positive) where there was an underspending or increased

income, and as adverse (negative and bracketed) where there was an overspending or reduced income.

- The position and transactions on the Council's reserves: its General, Asset, Election, Play Area and Pump Track.

B. Commentary

The statement shows under spendings on a number of budget headings, which is to be expected at this early stage in the year. The following comments concentrate on unusual or unexpected variances.

B.1 Income

Overall income of of £231,427 is £698 greater than the profiled budget of £230,729.

B.2 Planning Committee

Planning Committee expenditure is £3,055 less than budget so far this year.

B.3 Communities Committee

Net spend of £38,681 is shown against the budget of £74,210, an underspending of £35,529.

This underspend should reduce later in the year due to anticipated increases in expenditure for items such as branding, marketing and grants.

B.4 Finance Committee

Net expenditure of £206,153 is shown against the budget of £213,019, an underspend of £6,866.

This underspend is expected to be reduced as the year progresses.

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

- The individual variances result in an underspending of £45,450 against the profiled total expenditure budget of £294,392. As there is £698 more income, there is a net variation of £46,148 on the profiled amount transferrable to the General Reserve.

B.6 Reserves

- The General Reserve is profiled to decrease by £63,663 in the period, it has actually decreased by £17,515.
- The Asset Reserve opened the year with a balance of £200,000 and there has been no change in the year.
- The Election Reserve opened the year with a balance of £45,000, an amount of £5,000 is budgeted to be added at the end of the financial year.

- The Play Area Reserve opened the year with a balance of £46,354, £15,000 of which has been spent so far this year.
- The Pump Track Reserve has a balance of £50,000 which should be spent this year.

C. Balance Sheet (Appendix B)

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

- Investments with two organisations total £773,191, with the majority being held in the CCLA Public Sector Deposit Fund. An amount of £200,000 was transferred from the CCLA account to the HSBC account in July 2026.
- The VAT Debtor of £10,385 represents August's transactions and has been reclaimed from HMRC.
- Prepayments of £110,564 include adjustments for grants receivable, insurance, office rent, IT support agreements, and licences and subscriptions.
- The Cash at Bank balance of £87,669 is held at HSBC.
- Accruals of £19,590 comprise of goods and services received by 31 August, but unpaid at that date.
- The Receipts in Advance figure represents income for the period 1 September 2026 to 31 March 2027 already received from Westmorland and Furness Council as precept.

D. Conclusion

The budgetary control statement shows that net spending to 31 August 2026 was around £45,000 below the Latest Budget for the period. It is often the case to see an underspend at this stage in the year after the summer period and it is too soon to predict any trends for future months.

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

<u>Implications</u>

4. Legal

There are no legal implications associated with this report.

5. Resources

This report is concerned solely with financial management.

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 may fail to receive expected income or may incur unexpected overspending, potentially leading to the curtailment of planned expenditure. Adverse criticism of over or underspending. To address these risks the Council ensures a sound budgetary control system with regular reporting and identification of issues.

9. Background Information/Documents

Transaction and trial balance reports from the Sage accountancy system

Budgetary Control working papers.

10. Appendices

Appendix A – Budgetary Control Statement Five Months Ended 31 August 2026.

Appendix B – Balance Sheet as at 31 August 2026.

Appendix A

Penrith Town Council

BUDGETARY CONTROL STATEMENT FIVE MONTHS ENDED 31 AUGUST 2026

Actual 2025-26	Approved Budget 2026-27	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		INCOME			
		Precept:			
514,740	526,749	Council Tax	219,479	219,479	0
		Other Income:			
32,500	27,000	Investment Income	11,250	11,948	698
547,240	**553,749**	**TOTAL INCOME**	**230,729**	**231,427**	**698**
		EXPENDITURE			
		PLANNING COMMITTEE:			
		Planning:			
4,044	5,000	Planning	2,083	208	1,875
0	20,080	Public Realm	20,080	18,580	1,500
13,421		Wayfinding and Interpretation	0	99,375	(99,375)
(13,421)		Wafinding Grant Receivable	0	(99,055)	99,055
4,044	25,080		22,163	19,108	3,055
4,044	**25,080**	**Planning Committee Total**	**22,163**	**19,108**	**3,055**
		COMMUNITIES COMMITTEE:			
		Climate Change:			
10,625	7,500	Climate Efficiency	3,125	500	2,625
10,625	7,500		3,125	500	2,625
		Town Projects:			
5,246	10,000	Town Projects	4,167	2,792	1,375
	4,000	Town Centre Greening	4,000	4,000	0
	10,000	Castle Park Support	4,167		4,167
5,246	24,000		12,334	6,792	5,542
		Arts & Entertainment:			
7,256	10,000	Arts & Culture Development	4,167	3,025	1,142
20,268	20,000	May Day	20,000	12,611	7,389
355	1,000	Events Development	417	0	417
	20,000	Town Dressing and Event Support	8,333	2,791	5,542
	5,000	Summer Event	5,000	4,092	908
27,879	56,000		37,917	22,519	15,398
		Grants:			
28,725	30,000	Grants	12,500	2,339	10,161
10,000	10,000	Signature Grants	4,167	0	4,167
38,725	40,000		16,667	2,339	14,328
		Corporate Communications:			
9,375	10,000	Communications	4,167	6,531	(2,364)
9,375	10,000		4,167	6,531	(2,364)
91,850	**137,500**	**Communities Committee Total**	**74,210**	**38,681**	**35,529**

Actual 2025-26	Approved Budget 2026-27	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
		FINANCE COMMITTEE:			
		Staffing:			
263,749	292,220	Salaries	121,758	119,221	2,537
34,308	37,785	National Insurance	15,744	15,957	(213)
56,706	35,130	LG Pension Scheme	14,638	11,973	2,665
0	300	Recruitment Expenses	125	0	125
490	600	Staff Training	250	534	(284)
701	200	Conferences	83	0	83
104	200	Staff Expenses	83	27	56
356,058	366,435		152,681	147,712	4,969
		Accommodation:			
8,250	8,250	Rent	3,438	3,438	0
1,973	2,400	Heat, Light & Water	1,000	398	602
2,353	2,520	Service Charges	1,050	691	359
676	1,400	Room Hire & Meetings	583	1,560	(977)
481	480	Insurances	480	495	(15)
13,733	15,050		6,551	6,582	(31)
		Civic Functions:			
445	400	Civic Functions	167	250	(83)
700	700	Mayoral Expenses	292	0	292
300	300	Deputy Mayor's Expenses	125	0	125
2,584	200	Civic Regalia	83	0	83
4,029	1,600		667	250	417
		Cost of Democracy:			
50	100	Annual Meeting	42	71	(29)
0	0	Elections	0	0	0
195	500	Members' Training	208	145	63
0	100	Members' Expenses	42	0	42
197	200	Notice/Honours Board	83	0	83
442	900		375	216	159
34,016	29,000	**IT**	12,083	12,529	(446)
		Assets:			
8,475	5,200	Allotments	2,167	2,736	(569)
0	160	War Memorial	67	0	67
3,796	2,500	Benches	1,042	0	1,042
905	1,500	Bus Shelters	625	0	625
3,972	2,000	Bandstand	833	811	22
699	700	Musgrave Monument	292	40	252
5,521	5,500	Fairhill Park	2,292	4,790	(2,498)
2,493	2,000	Thacka Beck Field	833	1,609	(776)
1,150	200	Signage, etc	83	0	83
8,424	8,000	Community Caretaker	3,333	3,307	26
	52,500	Pump Track	0	0	0
	4,500	Wayfinding Maintenance	1,875	0	1,875
10,909	0	Contribution to/(from) Asset Reserve	0	0	0
46,344	84,760		13,442	13,293	149
35,646	45,000	Play Area Development	15,000	15,000	0
804	6,500	Benches and Bus Shelters	2,708	909	1,799
		Other Overheads:			
5,277	3,300	Printing, Postage & Stationery	1,375	920	455
1,797	1,850	Audit Fees	771	773	(2)
4,980	4,400	Insurance	1,833	2,168	(335)
52	180	Bank Charges & Interest	75	1	74
4,244	2,300	Accountancy Fees	958	958	0
3,357	2,500	Legal & Professional Fees	1,042	1,444	(402)
2,304	1,800	Licences	750	1,263	(513)
2,906	4,500	Subscriptions	1,875	1,352	523
895	2,000	Repairs & Renewals	833	783	50
25,812	22,830		9,512	9,662	(150)
516,884	**572,075**	**Finance Committee Total**	**213,019**	**206,153**	**6,866**

Actual 2025-26	Approved Budget 2026-27	Heading	Budget to Date	Actual to Date	Favourable/ (Adverse) Variance
£	£		£	£	£
0	**0**	**Contingency**	**0**	**0**	**0**
5,000	**5,000**	**Transfer to/(from) Election Reserve**	**0**	**0**	**0**
(35,646)	**(45,000)**	**Transfer to/(from) Play Area Reserve**	**(15,000)**	**(15,000)**	**0**
50,000	**(50,000)**	**Transfer to/(from) Pump Track Reserve**	**0**	**0**	**0**
632,132	**644,655**	**TOTAL EXPENDITURE**	**294,392**	**248,942**	**45,450**
(84,892)	**(90,906)**	**INCREASE/(DECR) IN GENERAL RESERVE**	**(63,663)**	**(17,515)**	**46,148**
		RESERVES:			
		General Reserve:			
422,091	302,227	Balance brought forward 1 April 2026	302,227	337,199	34,972
(84,892)	(90,906)	Increase/(decrease) in year	(63,663)	(17,515)	46,148
337,199	**211,321**	**Balance carried forward**	**238,564**	**319,684**	**81,120**
		Asset Reserve:			
189,091	200,000	Balance brought forward 1 April 2026	200,000	200,000	0
10,909	0	Contribution from/(to) 2026-27 Budget	0	0	0
200,000	**200,000**	**Balance carried forward**	**200,000**	**200,000**	**0**
		Election Reserve:			
40,000	45,000	Balance brought forward 1 April 2026	45,000	45,000	0
5,000	5,000	Contribution from/(to) 2026-27 Budget	0	0	0
45,000	**50,000**	**Balance carried forward**	**45,000**	**45,000**	**0**
		Play Area Reserve:			
82,000	45,000	Balance brought forward 1 April 2026	45,000	46,354	0
(35,646)	(45,000)	Contribution from/(to) 2026-27 Budget	(15,000)	(15,000)	0
46,354	**0**	**Balance carried forward**	**30,000**	**31,354**	**0**
		Pump Track reserve			
0	50,000	Balance brought forward 1 April 2026	50,000	50,000	0
50,000	(50,000)	Contribution from/(to) 2026-27 Budget	0	0	0
50,000	**0**	**Balance carried forward**	**50,000**	**50,000**	**0**
678,553	**461,321**	**TOTAL RESERVES**	**563,564**	**646,038**	**81,120**

Penrith Town Council

BALANCE SHEET AS AT 31 AUGUST 2026

	£	£
Investments		
Penrith Building Society	93,191	
CCLA Public Sector Deposit Account	680,000	
		773,191
Current Assets		
Debtors	3,400	
Debtor - VAT	10,385	
Prepayments	110,564	
HSBC Bank Account	87,669	
	212,018	
Current Liabilities		
Creditors	0	
Accruals	19,590	
Payroll Control	12,310	
Receipts in Advance	307,271	
	339,171	
Net Current Assets		(127,153)
		646,038
Represented by:		
Reserves		
General Reserve		319,684
Asset Reserve		200,000
Election Reserve		45,000
Play Area Reserve		31,354
Pump Track Reserve		50,000
		646,038

FINANCE COMMITTEE 14 SEPTEMBER 2026 **ITEM: 09**

RESOLUTIONS REPORT

This report shows the progress made against resolutions from the Council's Finance Committee this municipal year and those carried forward from previous years. Members are asked to note the report.

(red)	On hold - Not commenced
(green)	Completed
(amber)	In progress - Started and ongoing

Reference	Activity	Status	Supporting Notes
Brought Forward from Previous Year			
FIN24/28	Bus Shelter Scaws enquiries with relevant landowners		
FIN25/12	Play Area reserve – progress schemes as set out in the report		Over the term of Council
FIN25/30	Seats and Shelters Budget – Progress the Sainsbury scheme		Awaiting approvals.
FIN25/50	Cycle Parking Cornmarket		MofA sent to WFC / awaiting start dates.
Finance Committee 22 June 2026			
FIN26/08	Budgetary Control Statement to 31 May 2026 to Full Council		September's Full Council meeting

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MEETING: FINANCE COMMITTEE

DATE: 14 September 2026

REPORT: Corporate Risk Assessments

AUTHOR: Business Services Manager

ITEM NUMBER: 10

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

☐ Yes ☑ No

PUBLIC REPORT

1. Recommendations/Decision Required:

The Committee is recommended to approve the corporate risk assessments and forward them, with any comments, to Council for ratification.

2. Council Plan priorities

This report contributes to the performance theme in that the Council will meet risk management requirements.

3. Report Details

Risk Assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Town Council to identify all potential inherent risks. The Town Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practicably possible.

The risk assessment documents have been produced to enable the Council to assess the risks that it faces and satisfy that it is taking adequate steps to consider and minimise these risks.

The risks are assessed annually unless there are material changes to the law or circumstances that require an immediate review. The Council's Business Services Manager monitors and records progress against the actions throughout the year and also undertakes regular asset monitoring inspections to identify any arising risks, hazards or defects.

The risk assessments are designed to give Councillor's confidence that the management of risk is pragmatic and proactive. The management of risk is also included in relevant committee reports.

The Corporate Risk Assessments are set out in accordance with the Health and Safety Executive published template format. Risk Assessments are prepared for the following and copies of each are provided separately:

- Allotments
- Bandstand
- Business Continuity
- Fairhill
- Finance
- Fire
- GDPR
- Governance
- IT & Website
- Lone Working
- Musgrave Monument
- Office
- Street Furniture
- Thacka Beck Field
- War Memorial (St Andrews)

The table in Appendix A sets out the key actions arising from each individual risk assessment, for the forthcoming 12-month period to September 2027.

Implications

4. Legal

There are no legal implications associated with this report.

5. Resources

This report is concerned solely with health and safety management.

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 may not be aware of the health and safety matters, risks facing the council, legal liabilities and audit requirements, and as such it is essential to highlight these risks into risk assessment documents that are continually monitored.

9. Background Information/Documents

There are no background documents.

10. Appendices

Appendix A – Risk Assessment Actions September 2026 – September 2027.

Appendix A – Risk Assessment Actions September 2026 – September 2027

Risk Assessment	Action Required
Allotments	Cut Folly Lane hedge fronting on to the highway Monitor condition of boundary fences and access routes.
Bandstand	Ensure electric cupboards are locked at all times. Prepare method statement and risk assessment prior to the erection of the Xmas Tree. Undertake inspections of Xmas tree following adverse weather (snow, high winds) Obtain method statement and risk assessment and completion certificate for installation of Xmas Lights. Monitor that the Street Trader and public house is operating within their defined area and agreed terms.
Business Continuity	Resolutions Tracker updated after meetings Work plans approved by respective committees
Fairhill	Commission Annual Play Area Inspection Report in December 2026. Quarterly checks of play area for defects. Inspect football goals for their integrity any hazards.
Finance	Financial Regulations, Reserves Policy reviewed. Practitioners Guide adopted AGAR and External Audit submitted and published as required. Budget process and precept approved. Budget monitoring reporting throughout the year. VAT Claims submitted Internal Auditor appointed Insurance renewal for May 2027
Fire	Office Electrical Appliance checking and recording Service the Fire Extinguishers - next due April 2027. Weekly recorded fire check of the office.

Risk Assessment	Action Required
GDPR	Cyber Essentials Audit to be carried out by IT contractor. Disaster Recovery Assessments provided by IT contractor. Personal and sensitive data stored securely
Governance	Meeting dates, agendas and minutes published on the website.
IT & Website	Undertake Staff DSE Assessments upon request. IT contract reviewed Autumn 2026 Monitor website for content, accuracy, accessibility.
Lone Working	Monitor
Musgrave Monument	Annual Clock Mechanism service next due December 2026 Annual service of the ladder and latch way system next due February 2027 Obtain method statement and risk assessment and completion certificate for installation of Xmas Lights.
Office	Office Electrical Appliance checking and recording Weekly recorded fire check of the office. Fire Extinguishers service next due April 2027 Cleaning products stored with accompanying COSHH sheets stored on the IT network.
Street Furniture	Ensure all street furniture is adequately insured and present on the Asset Register. Monitor for defects.
Thacka Beck Field	Monitor condition of the path. Monitor condition of the boundary fencing. Tree safety survey next due in summer of 2027 Raise any neighbouring tree safety concerns with relevant landowner.
War Memorial	Visual inspection prior to Armistice Survey Regular monitoring for defects

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MEETING: FINANCE COMMITTEE

DATE: 14 September 2026

REPORT: Internal Audit Plan 2026-27

AUTHOR: Responsible Finance Officer

ITEM NUMBER: 11

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

☐ Yes ☑ No

PUBLIC REPORT

1. Recommendations/Decision Required:

The Committee is recommended to the approve the proposed Internal Audit Plan for 2026-27 and recommend this go forward to Full Council for ratification.

2. Council Plan priorities

This report contributes to the performance theme that ensures that the Council has Internal Audit plans in place to ensure governance compliance and financial reporting.

3. Report Details

Following a satisfactory review of the Council’s internal audit arrangements for 2025-26, Mrs Jean Airey was re-appointed as its auditor for the current financial year (Full Council, 08 June 2026, Min PTC26/24c).

The attached outline plan describes the scope of Mrs Airey’s planned coverage for the year. The detailed plan reflects current updated best practice.

As in previous years, Mrs Airey intends to carry out the work in two stages. The first of these is scheduled for February/March 2027 to fit in with the Council's review of its internal control environment late in 2026-27, which enables it to consider whether internal controls have operated effectively throughout the financial year. The timing of the second, financial audit would be in April 2027, to enable her to review the year-end accounts.

Implications

4. Legal

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

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

5. Resources

There are no direct financial implications arising from this report

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 main risk is the Council failing to have a robust internal audit regime, which may lead to irregularities not being detected; leading to loss or waste of resources; criticism from external audit and reputational damage. To mitigate this risk the Council appoints an independent and competent internal auditor, who works to an appropriate internal audit plan in accordance with the requirements set out in the Practitioners Guide.

9. Background Information/Documents

Accounts and Audit Regulations 2015

Practitioners Guide 2026/27

Correspondence with the Internal Auditor.

10. Appendices

Outline Internal Audit Plan 2026-27

Outline Internal Audit Plan 2026-27

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

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

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

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

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Penrith Town Council**

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2026; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2025/26

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

There are no other matters affecting our opinion which we draw to the attention of the authority.

3 External auditor certificate 2025/26

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026.

External Auditor Name	External Auditor Signature	Date
MOORE	M Moore	07/08/2026

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MEETING: FINANCE COMMITTEE

DATE: 14 September 2026

REPORT: Budget Process 2027-28

AUTHOR: Responsible Finance Officer

ITEM NUMBER: 13

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

☐ Yes ☑ No

PUBLIC REPORT

1. Recommendations/Decision Required:

The Committee is recommended to approve the process for preparing the 2027-28 budget and the budget timetable.

2. Council Plan priorities

This report contributes to the performance theme that ensures that the annual budget process shall align with the Councils Business Plan.

3. Report Details

Introduction

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

The process starts by making a clear distinction between the committed level of budget and proposals to develop services. Key steps are the production of a Forecast Outturn for 2026-27, detailed estimates for 2027-28 and a Medium-Term Financial Plan.

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

Forecast Outturn 2026-27

This forecast reviews current expenditure and income to identify trends which will have an impact on the current and, potentially, next year's budget. The budgetary control reports will assist in this part of the process, a key part of which is to forecast the level of reserves at 31 March 2027.

Early indications are that this year's expenditure is likely to be below Budget.

Detailed Estimates 2027-28

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

a) Base Budget

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

- The removal of any one-off items included in the 2026-27 budget.
- The inclusion of pay and price inflation (suggest price inflation only where unavoidable); and
- The inclusion of the estimated costs of contractually committed changes to expenditure or income (e.g. devolved assets).

b) Service Development Proposals (Growth Items)

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

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

c) Budget Priorities

It is suggested that the Council's priorities for the 2027-28 Budget should be:

- Delivery of the priorities stated in the Council's Business Plan;
- Delivery of priorities and actions arising from previous Council and Committee resolutions;
- Unavoidable legislative changes; and
- Essential work to meet health and safety standards or to ensure business continuity.

d) Assessment of Growth Proposals

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

e) Level of Precept and Council Tax

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

The Government did not set referendum principles (which would limit flexibility for council tax rises) for local councils in 2026-27. It appears that it has not set referendum principles again for 2027-28 for town councils, so the Council will have a free hand to set an appropriate precept to meet its aspirations for the community.

f) Reserves

The Council's current target for reserves is to ensure a general reserve equivalent to 30% of net expenditure by 31 March 2027. This aim should be maintained into the 2027-28 Budget, specifically the Medium-Term Financial Plan.

The Council's Reserves Policy will be reviewed during the budget process (Finance Committee, November 2026).

Contributions to the Assets Reserve have been previously calculated by reference to the planned overall level of expenditure on devolved services and a marker figure of £46,344. The Assets Reserve has been capped at £200,000 with no further contributions planned from 31 March 2026.

The Budget transfers £5,000 to the Election Reserve during 2026-27 to fund future election costs.

A Play Area reserve of £15,000 per ward has been approved for the improvement of play areas over the term of this Council with the reserve on forecast to be spent other than for Penrith South Ward.

A Pump Track reserve of £50,000 has been approved as a capital contribution towards the provision of a new pump track facility during the term of this Council.

Medium Term Financial Plan

The Medium-Term Plan projects the proposed budget forward into subsequent years, on a broad basis rather than in detail. It is a demonstration of financial sustainability and the Council's strategy for managing its finances. The 2026-27 Budget was determined with a view to delivering the aims set out in the Council's Business Plan, the delivery of town centre greening support, town dressing and event support, a new summer event, wayfinding signage maintenance, artificial intelligence (AI), improvements to Castle Park, committing the play area reserve funds and maintaining the General Reserve over the life of the Plan, without the need for excessive rises in Council Tax. These projections and the associated parameters will be reviewed during the budget process.

Available Resources

The current Medium Term Financial Plan (MTFP), agreed in January 2026, is finely balanced with virtually no headroom for growth proposals over its five-year life, which means that any growth would need to be financed either from reductions in the base budget or by higher Council tax increases than the planned 2.0% for 2027-28 to 2030/31.

Timetable

The outline timetable for the budget process is as follows:

15 September 2026	Individual Councillors invited by email to consider growth proposals.
21 September 2026	Communities Committee to consider growth proposals, redirection or reduction in resources.
05 October 2026	Planning Committee to consider growth proposals, redirection or reduction in resources.
By Friday 30 October 2026	Deadline for individual Councillors to submit budget proposals.
09 November 2026	Budget Working Group to consider broad budget prospects.
24 November 2026 (Tues) (Members to confirm)	Budget Working Group to consider initial draft detailed budget.
14 December 2026	Finance Committee to consider the final proposed budget for 2027/28.
25 January 2027	Council to approve budget and determine precept.
By 30 January 2027	Precept request submitted to Westmorland and Furness Council

Implications

4. Legal

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

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

5. Resources

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

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 main risk is an inadequate budget process which fails to recognise financial and/or legal responsibilities. This may result in overspendings leading to unwelcome curtailment of spending programmes; possible unpalatable council tax increase; setting an illegal budget; potential reputational damage. A sound budget process will address these risks.

9. Background Information/Documents

2026-27 Budget Working Papers.

2026-27 Approved Budget.

Council Business Plan and Resolutions Tracker.

10. Appendices

None.

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MEETING: FINANCE COMMITTEE

DATE: 14 September 2026

REPORT: Allotments

AUTHOR: Business Services Manager

ITEM NUMBER: 14

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

☐ Yes ☑ No

PUBLIC REPORT

1. Recommendations/Decision Required:

The Committee is recommended to:

i. approve for officers to commence the preparation of a new Allotment Lease between the Council and the Penrith Allotment Association and bring a copy of the draft lease to a future meeting of the Finance Committee for approval and;

ii. approve for the commissioning of a pest control contract, traffic control at Brackenber allotments, hedge and tree pruning works and repairs to the access track at Salkeld Road allotments and a gate repair at Folly Lane.

2. Council Plan priorities

This report contributes to the Place theme in that the Council will invest and manage its assets.

3. Report Details

Allotment Lease

Members are asked to note that the current lease between the Council and the Penrith Allotment Association (PAA) is due to expire on the 08 November 2027.

This report asks members to approve for officers to commence a review of the existing lease and prepare a new document based on the same or similar terms prior to the expiry of the current lease.

The review of the existing lease will be undertaken in consultation with the PAA and the National Allotment Society, prior to a draft lease being brought back to the Finance Committee for final approval.

Allotment Projects
The Council approved as part of the 2026/27 budget £5,000 for Allotments. Further to discussion with the PAA they are seeking support for the following schemes of work:

i. **Vermin Control** - the commissioning of a vermin control contract at Brackenber allotment, including an initial clearance followed by 12 monthly visits. This would aim to eradicate the initial problems that are currently being encountered and allow for a routine arrangement thereafter. It would be a requirement that the PAA fund an ongoing contract. Cost £500 - £700 for the initial clearance, £100 per monthly visit = £1,700 - £1,900.
ii. **Traffic Control** – the purchase and installation of a speed control bump and speed control signage at Brackenber allotment, along with timber posts to prevent unauthorised parking.
iii. **Hedge works** - the commissioning of hedge trimming and tree pruning at Salkeld Road allotment. Recent inspections have highlighted hedges and trees overgrowing from neighbouring property, which is considered to be putting pressure on part of the boundary wall. Cost £720.
iv. **Folly Lane Gate –** to repair the damaged gate post with quotation to be obtained.
v. **Track at Salkeld –** to undertake minor pothole repairs.

<u>Implications</u>

4. Legal

The preparation of the new lease will be overseen by the Council's Solicitor.

5. Resources

The costs of the allotment project works be met from the approved allotments budget. Quotations to be sought.

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

There are no risks associated with this report.

9. Background Information/Documents

Allotment Lease.

10. Appendices

None.

MEETING: FINANCE COMMITEE

DATE: 14 SEPTEMBER 2026

REPORT: Employment Contract

AUTHOR: Town Clerk

ITEM NUMBER: 18

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

☐ Yes ☒ No

PUBLIC REPORT

1. Recommendations/Decision Required:

Approve the inclusion of the extra content from the NALC New Model Contract 3 July 2026 into the Councils approved template for the Council employee's contract of employment and for the decision go forward to Full council for ratification.

2. Council Plan priorities

Pursue: Review policies and procedures to ensure that the Council operates and delivers services in an open, transparent, legal, and business-like manner.

3. Report Details

a) Finance Committee 27 April 2026 approved a new employment of contract: FIN25/106 ii.
b) At Full Council 8 June 2026 the contract was ratified: PTC26/20 ii
c) On 3 July 2026, the contract of employment was drafted again for NALC by WorkNest HR.
d) NALC recommend that HR advice is sought by Councils in drawing up a contract of employment. The Councils HR retained service has been contacted for their guidance and they support these amendments.
e) The model contract can be used for any council employee and requires specific adaptation for each person and position.
f) Having reviewed the Council's approved contract of 8 June 2026, with the amended NALC model contract 3 July 2026, Council is asked to approve the following additional paragraphs should be included within the Councils approved contract of employment:

Probationary Period

From section 7 model contract

The first **[three]** months of your employment with us will be a probationary period. During the probationary period, your performance and suitability for continued employment will be monitored. We may, at our discretion, extend the probationary period and will provide you reasons for doing so. The maximum probationary period that we will set will be six months.

At any time before your probationary period has been completed, either you or we may bring your employment to an end by giving one weeks' notice (unless termination without notice is appropriate). We may decide to pay you in lieu of notice.

At the end of the probationary period or soon after, your performance will be reviewed, and we will write to you to tell you if you if your probation has been successful or not. The latest this meeting will take place is two weeks before the end of your first six months of employment. You will remain on your probationary period until you have received this written confirmation. Once the probationary period is successfully completed, you will be confirmed in your role

Occupational Sick Pay

From section 14 on model contract template.

You must follow the procedure set out in the Council's Sickness Absence Policy. This policy is non-contractual and may, at our discretion, be updated or amended from time to time.

If you are going to be off work because of sickness or injury you must telephone your manager giving the reason for non-attendance, by your usual start time on each day of absence. If you are unable to notify personally due to the nature of the illness, someone else may make contact on your behalf. It is your responsibility to ensure we are notified. Failure to do so may result in sick pay not being paid and may result in disciplinary action.

A self-certification system operates for absences from work due to sickness or injury not exceeding seven days (including weekends and other non-working days). Immediately on your return to work you must complete and return a self-certification form.

For sickness or injury absence exceeding seven days (including weekends and other non-working holidays) you must provide us with a Fit note (from your doctor or consultant) on your return to work. However, if your absence is ongoing, you are expected to post your Fit Note to us upon receipt or alternatively send us a photograph of both sides of the Fit Note, with the original to follow.

All sickness or injury absence will be entered on your employment record. Any sickness absence taken is paid in line with our contractual sick/injury pay scheme (inclusive of SSP) which provides payment during periods of certificated sickness as follows:

Training & Development

From section 8 model contract

During your employment, we will provide training in relation to [**Insert detail of training provided].** This training will be paid for by the Council. We will also provide ongoing training, as identified, to support you in your role.

Your continued employment shall be conditional upon you completing **[specify training course/qualification]** within **[date/timeframe].** We reserve the right in our absolute discretion.

Council Property

From section 25 model contract

You must take good care of all Council property that is in your possession and/or under your control and use it for agreed and lawful purposes only. If, because of your misuse or carelessness the property is lost, stolen or damaged, we may deduct from your pay some or all of the cost of repair or a replacement.

Notice

From section 18 model contract

During your probation period, you are entitled to be given and required to give 4 weeks' notice in writing to terminate your employment for any reason. On completion of your probationary period, you are required to give 4 weeks' notice in writing.

If you have not provided the required notice in writing, we may withhold pay for notice unworked due under your contract but not paid. Anything owed to us will be deducted from your final salary.

Pay in Lieu of Notice

From section 19 model contract

Instead of requiring you to work your notice, we may decide to pay you in lieu of notice, bringing your employment to an end there and then. Your payment in lieu will be made up of your net basic salary for the notice period less tax and NI contributions. Any payment in lieu will not include any payments such as any payment in respect of benefits; and any payment in respect of holiday entitlement that would have accrued during the notice period.

Obligations on Termination
From section 19 model contract

On termination of your contract with us, you will:

a) Immediately return (or arrange to be collected) all property and information belonging to us in your possession or under your control, including but not limited to login details and passwords for internal databases and IT systems or externally held software, apps, databases, websites etc.
b) Irretrievably delete any information relating to us which is in your control outside our premises.

If requested, provide a signed statement that you have fully complied with your obligations under this clause together with such reasonable evidence of compliance that we may request.

Implications

4. Legal

The probationary period section has been updated to reflect the anticipated six-month probationary period due to commence from 1 January 2027. Councils should be aware that any employee who does not have a final probationary meeting during this period will be confirmed in employment automatically at the end (at the latest one clear week before the end of the six-month period).

The Sickness clause has removed references to qualifying dates for Statutory Sick pay.

5. Resources

No implications

6. Equality and Diversity

No implications.

7. Biodiversity & Climate Change

No implications.

8. Risks and other Considerations

Risk:
Potential breach of employment law by delivering practices that impact on the Councils reputation in a negative way.

Considerations:
NALC and SLCC recommends councils to offer terms that align with the best practice within the Local Government sector. This best practice is defined by the Green Book terms and conditions. Offering good terms of employment supports recruitment and retention of a high-quality workforce and demonstrates that the Council is a good employer which values its staff.

This model contract incorporates Green Book terms. The National Joint Council for Local Government Services National Agreement on Pay and Conditions or ‘Green Book’ terms and conditions are agreed nationally, and any changes (such as pay) should be automatically applied to council staff if their contract incorporates Green Book terms

9. Background Information/Documents

Report to Finance Committee 26 April 2026 and Full Council 8 June 2026.

10. Appendices

None.