Workington Town Council

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Minutes of the meeting of the Finance and General Purposes Committee held on Monday 6th October 2025 at 6.30pm at Workington Town Council Offices, Town Hall, Oxford Street, Workington.

Cllr Mike Rollo (Chair)	Present	Cllr Beth Dixon (Vice Chair)	Present
Cllr Michael Heaslip	Present	Cllr Tricia Poole	Present
Cllr Allan Hodgson	Absent*	Cllr Stephen Stoddart	Present
Cllr Bernadette Jones	Present	Cllr Ellie Wood	Absent*
Cllr John Mills	Present	Cllr Joan Wright	Present

Substitutes: Cllr Denise Rollo for Cllr Hodgson.
Also in attendance: Chief Officer/RFO.

FG25.33 Absences: Absences notified prior to the meeting were noted from Cllr Hodgson and Cllr Wood.

FG25.34 Declarations of Interest: Cllr Denise Rollo advised that she is a member of the Executive at Cumberland Council. Committee did not require Cllr D. Rollo to leave the room during any agenda items as items relating to Cumberland Council were just an update for committee.

FG25.35 Exclusion of press and public: Press and public would be excluded from part two of the agenda and part two of the minutes of the previous meeting if discussed.

FG25.36 Public representation: None.

FG25.37 Minutes of the Previous Meeting
Resolved: To approve the minutes of the 21st July 2025 meeting and affirm them a true record.

FG25.38 Public Questions: None
FG25.39 Questions and Statements from Members: None
FG25.40 Motions on Notice: None

FG25.41 Budget
a) **Resolved:** Committee approved the bank reconciliation and statements of accounts for July and August 2025.
b) Budget monitoring report YTD was noted.
c) The Chair asked committee to send any requests or considerations for budget setting to him or the CO and any suggestions for ear marked reserves. A draft budget would be brought to the next meeting for committee consideration.

FG25.42 AGAR 24-25
Resolved: Committee noted the report from the external auditor.

FG25.43 Fleet
Committee discussed the need for an additional van for Council business.
Committee requested further information on the report for Full Council to include details of an estimated cost for annual charging and costs for the current van.

Resolved: To recommend to Full Council to take out a 60-month lease for a new electric Council van at a total lease cost of £33,187.80 plus one off costs of £2,799 from the asset management budget line. Costs from 26/27 onwards will be budgeted for against the Council's fleet budget line.

FG25.44 Policies
Resolved: To recommend to Full Council to approve and adopt the following policies: safeguarding children, safeguarding adults at risk, funding.

FG25.45 Council assets
The Chair updated the committee on discussions with Cumberland Council to agree to a two-year lease for the current office space the Council uses in the town hall.
Taking into consideration plans the council is currently investigating for its own buildings which require attention, two years would be deemed suitable to secure office space for staff.

PART TWO
Items discussed in part two are confidential and should not be discussed or shared with anyone outside of Workington Town Council.

Meeting ended at 7.14pm.

Workington Town Council Current Year

Bank - Cash and Investment Reconciliation as at 30 September 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

30/09/2025	Current Bank A/c	1,212,445.19	
30/09/2025	West Cunbria Credit Union	10,599.74	
30/09/2025	Petty Cash	0.00	
30/09/2025	PayPal	126.62	
			1,223,171.55

Receipts not on Bank Statement

	0.00
Closing Balance	**1,223,171.55**

All Cash & Bank Accounts

1	Current Bank A/c	1,212,445.19
3	West Cumbria Credit Union	10,599.74
4	Petty Cash	0.00
5	PayPal	126.62
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	**1,223,171.55**

Receipts for Month 6 — Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		1,277,218.71					1,277,218.71	
po_1S2LOdK	Banked: 01/09/2025	155.19							
po_1S2LOdK	Stripe Payout		155.19			1255	110	155.19	VP Tennis Court Fees
134040453	Banked: 03/09/2025	5.12							
134040453	Eventbrite Ltd UK		5.12			1999	110	5.12	Science Booth Payout
134081653	Banked: 05/09/2025	3.12							
134081653	Eventbrite Ltd UK		3.12			1255	110	3.12	Leisure Centre Payout
po_1S4srVK	Banked: 08/09/2025	68.81							
po_1S4srVK	Stripe Payout		68.81			1255	110	68.81	VP Tennis Court Fees
po_1S7Q4uK	Banked: 15/09/2025	56.65							
po_1S7Q4uK	Stripe Payout		56.65			1255	120	56.65	VP Tennis Court Fees
1087843	Banked: 15/09/2025	-580.00							
1087843	Encephalitis International		-580.00			1190	100	-580.00	Donation from Mayoral Fund
po_1S9xOuK	Banked: 22/09/2025	19.27							
po_1S9xOuK	Stripe Payout		19.27			1255	120	19.27	VP Tennis Court Fees
2024/196	Banked: 22/09/2025	50.00							
2024/196	P Hall		50.00			1310	120	50.00	Soapery plot 5
25-26/064	Banked: 27/09/2025	25.00							
	Sales Recpts Page 239		25.00	25.00		100			Sales Recpts Page 239
po_1SCV1VK	Banked: 29/09/2025	32.88							
po_1SCV1VK	Stripe Payout		32.88			1255	120	32.88	VP Tennis Court Fees
	Total Receipts for Month	-163.96		25.00	0.00			-188.96	
	Cashbook Totals	1,277,054.75		25.00	0.00			1,277,029.75	

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Payments for Month 6 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/09/2025	Autoserve Ltd	852666/461	37.91	37.91		500			Maint for E/Van Aug 25
02/09/2025	Adecco UK Ltd	166396/494	622.08	622.08		500			Temp Admin w/e 22/08/25
02/09/2025	PayPal	40N15641BD	250.00			240		250.00	Transfer funds to debit card
04/09/2025	Miller's Catering	003/449	612.00	612.00		500			Food Vouchers at FoR
04/09/2025	PayPal	3EM279729A	350.00			240		350.00	Transfer funds to debit card
08/09/2025	PayPal	6PK02996UN	250.00			240		250.00	Transfer funds to debit card
09/09/2025	PayPal	1BA37143AR	125.00			240		125.00	Bank deposit to PayPal account
10/09/2025	PayPal	6PJ53754GU	250.00			240		250.00	Transfer funds to debit card
10/09/2025	Card Saver Limited	AUG2025	13.38	13.38		500			Purchase Ledger DDR Payment
10/09/2025	PayPal	06499340W8	5.00			240		5.00	Bank deposit to PayPal account
10/09/2025	Cumberland Council	TRANSFER	21.00			4545	110	21.00	TEN Christmas Lights Switch On
11/09/2025	BNP Paribas Leasing Solutions	416529/454	479.09	479.09		500			Lease for Est. Van Aug/Sep 25
11/09/2025	Peninsula	185757/526	1,074.00	1,074.00		500			Face to Face with Emma
12/09/2025	Disclosure & Barring Service	45L55910E8	21.50			4210	100	21.50	DBS Check for SB
12/09/2025	Disclosure & Barring Service	ERROR	-21.50			4210	100	-21.50	Error - wrong cashbook
12/09/2025	First Data Europe Limited	AUG-2025	52.84	52.84		500			VT Transaction Fees Aug 2025
15/09/2025	Moore East Midlands	333124/479	2,520.00	2,520.00		500			2024/25 AGAR Fees
15/09/2025	The Science Booth	491/495	1,966.50	1,966.50		500			Science Booth w/s 2025
15/09/2025	Travis Perkins Trading Company	157309/497	53.61	53.61		500			Hire of Heavy Duty Breaker
15/09/2025	Npower Ltd	806699/498	1,044.94	1,044.94		500			C/mas Lights Mar 24 to Feb 25
15/09/2025	Watson Dairies Ltd	300825/503	27.50	27.50		500			Milk for Town Hall Aug 25
15/09/2025	Arborscape	10524/504	3,467.52	3,467.52		500			Basket Maint. Aug 25
15/09/2025	Christina Norman	25-005/510	72.00	72.00		500			T/Hall Cleaning Aug 25
16/09/2025	ST MARY'S ON THE HILL	G011/512	250.00	250.00		500			Grant - Harbour Day Activities
16/09/2025	Monty's Ices	100825/515	75.00	75.00		500			Ice Creams FOR
16/09/2025	MKM BS Workington	026147/VAR	232.01	232.01		500			Sand/Gravel/Cement
16/09/2025	Dusty Dogs Limited	017/517	564.00	564.00		500			Food for FOR
16/09/2025	Carlos Reina Photography	00280/529	510.00	510.00		500			Fest of Running Photos
16/09/2025	FuelGenie Business Account	076462/496	270.39	270.39		500			Fuel for Van/Equipment Aug 25
16/09/2025	Screwfix	816029/506	16.49	16.49		500			10L Adblue
16/09/2025	Manx Telecom Trading Ltd	397028/507	24.01	24.01		500			Matrix Board Sim Cards Sep 25
16/09/2025	Society of Local Council Clerk	5015-1/511	416.00	416.00		500			SLCC Membership 2025/26
16/09/2025	St Michael's Church	5410/513	112.00	112.00		500			FP Room Hire/Organist 25
16/09/2025	Big Foot Events Limited	28527D/520	1,095.00	1,095.00		500			P/Ledger Electronic Payment

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Payments for Month 6

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
16/09/2025	Des Horner	080925/522	50.00	50.00		500			Welding of Box Sections
16/09/2025	Earth Anchors Ltd	42065/527	843.60	843.60		500			Bench & Fixing Kit
16/09/2025	Npower Ltd	955436/VAR	90.79	90.79		500			VP Cafe & Lights Aug 25
16/09/2025	J R Bennett	5572/531	564.00	564.00		500			Plants for Stoneleigh
16/09/2025	PayPal	4W95576938	350.00			240		350.00	Transfer funds to debit card
16/09/2025	PayPal	6GB836981N	350.00			240		350.00	Transfer funds to debit card
16/09/2025	HM Land Registry	093537/543	14.00	14.00		500			Northside P/Area Search
16/09/2025	West Cumbria Domestic Violence	G013/550	2,000.00	2,000.00		500			Anchor Organisation Funding
16/09/2025	Paul Young	TRANSFER	139.99			4120	100	139.99	Galaxy A16 Mobile Phone
16/09/2025	Judith Dickinson	TRANSFER	12.50			4595	110	12.50	Science Booth Refreshments
16/09/2025	Keith Watton	TRANSFER	68.90			4100	100	68.90	Expenses - Mileage Aug 2025
18/09/2025	PayPal	0RR39729ER	250.00			240		250.00	Transfer funds to debit card
18/09/2025	Adecco UK Ltd	175580/554	596.16	596.16		500			Temp Admin - w/e 05/09/25
19/09/2025	Total Energies Gas & Power	827247/519	220.66	220.66		500			WTCCC Electricity May/Aug 25
22/09/2025	Daisy Communications Ltd	842477/606	94.27	94.27		500			Purchase Ledger DDR Payment
22/09/2025	PayPal	8LA49717PS	500.00			240		500.00	Transfer funds to debit card
26/09/2025	Every Life Matters	G015/545	2,000.00	2,000.00		500			Training for Suicid Prevention
26/09/2025	Eyes Open HIV	G014/546	2,000.00	2,000.00		500			Arts & Craft around HIV
26/09/2025	Firpress Ltd	22571/VAR	226.00	226.00		500			Hays Travel Sign for the Park
26/09/2025	Cumberland Council	397290/553	32,045.75	32,045.75		500			WTC Payroll Jul 25
26/09/2025	Des Horner	180925/556	60.00	60.00		500			Welding at Cranbourne St
26/09/2025	Trophies Sport & Leisure Ltd	4744/557	48.00	48.00		500			Ann Bales Bench Plaque
26/09/2025	Cumberland Council	397855/558	650.00	650.00		500			P/cess Street Waste Jan-Mar 25
26/09/2025	999 First Aid Training	220925/559	650.00	650.00		500			First Aid Refresher
26/09/2025	R & J Industrial Supplies Ltd	95621/560	215.52	215.52		500			Vice/Keys/Miscellaneous
26/09/2025	Deltawaite Limited	16584/561	15.30	15.30		500			3.2 mm Mild Steel Electrodes
26/09/2025	Screwfix	732330/565	57.73	57.73		500			Light Strap & PPE Gloves
26/09/2025	4Imprint Direct Ltd	505890/555	956.96	956.96		500			WTC Mugs / Notepads / Pens
26/09/2025	Meaningful Marketing Limited	0515/568	1,000.00	1,000.00		500			Digital Marketing October 2025
26/09/2025	Christina Norman	25006/571	72.00	72.00		500			Town Hall Cleaning Sep 2025
26/09/2025	PayPal	3GG126095G	350.00			240		350.00	Transfer funds to debit card
29/09/2025	Adecco UK Ltd	180608/577	622.08	622.08		500			P/Ledger Electronic Payment
29/09/2025	Adecco UK Ltd	185440/576	622.08	622.08		500			P/Ledger Electronic

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Payments for Month 6 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
									Payment
30/09/2025	HM Land Registry	145719/605	14.00	14.00		500			Purchase Ledger DDR Payment
	Total Payments for Month		64,609.56	61,337.17	0.00			3,272.39	
	Balance Carried Fwd		1,212,445.19						
	Cashbook Totals		1,277,054.75	61,337.17	0.00			1,215,717.58	

Receipts for Month 6 — Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		349.00					349.00	
	Banked: 02/09/2025	250.00							
40N15641BD	Current Bank A/c		250.00			200		250.00	Transfer funds to debit card
8AE5695055	Banked: 03/09/2025	1.53							
8AE5695055	PayPal Inc.		1.53			1999	100	1.53	Debit Card Cashback Bonus
	Banked: 04/09/2025	350.00							
3EM279729A	Current Bank A/c		350.00			200		350.00	Transfer funds to debit card
	Banked: 08/09/2025	250.00							
6PK02996UN	Current Bank A/c		250.00			200		250.00	Transfer funds to debit card
	Banked: 09/09/2025	125.00							
1BA37143AR	Current Bank A/c		125.00			200		125.00	Bank deposit to PayPal account
	Banked: 10/09/2025	250.00							
6PJ53754GU	Current Bank A/c		250.00			200		250.00	Transfer funds to debit card
6VY19693CK	Banked: 10/09/2025	5.40							
6VY19693CK	PayPal Inc.		5.40			1999	100	5.40	Debit Card Cashback Bonus
	Banked: 10/09/2025	5.00							
06499340W8	Current Bank A/c		5.00			200		5.00	Bank deposit to PayPal account
	Banked: 16/09/2025	350.00							
4W95576938	Current Bank A/c		350.00			200		350.00	Transfer funds to debit card
	Banked: 16/09/2025	350.00							
6GB836981N	Current Bank A/c		350.00			200		350.00	Transfer funds to debit card
9NG229846W	Banked: 17/09/2025	0.06							
9NG229846W	PayPal Inc.		0.06			1999	100	0.06	Debit Card Cashback Bonus
	Banked: 18/09/2025	250.00							
0RR39729ER	Current Bank A/c		250.00			200		250.00	Transfer funds to debit card
	Banked: 22/09/2025	500.00							
8LA49717PS	Current Bank A/c		500.00			200		500.00	Transfer funds to debit card
7L644143EH	Banked: 24/09/2025	1.07							
7L644143EH	PayPal Inc.		1.07			1999	100	1.07	Debit Card Cashback Bonus
	Banked: 26/09/2025	350.00							
3GG126095G	Current Bank A/c		350.00			200		350.00	Transfer funds to debit card
	Total Receipts for Month	3,038.06		0.00	0.00			3,038.06	
	Cashbook Totals	3,387.06		0.00	0.00			3,387.06	

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Payments for Month 6 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
03/09/2025	Heather Bell Honey Bees Ltd	9UW45167HM	286.20	286.20		500			Bee Hive Kit for Stoneleigh
03/09/2025	Thomas Graham	14M02244HR	42.00	42.00		500			Box Sections
05/09/2025	Kendal-Rinteln Association	06C70096YS	60.00			4340	100	60.00	Twinning Celebration Event
05/09/2025	Cox & Cox	2CK2862363	410.00		68.33	4870	120	341.67	Extra Large Panama Planter
06/09/2025	The Old Ginn House	41C44874ML	264.20			4210	100	264.20	Staff Lunch
06/09/2025	Shopnix London Limited	5479673811	12.99	12.99		500			Coat Hangers
09/09/2025	Post Office Ltd.	36822553N2	5.05			4180	100	5.05	Signed For Letter
11/09/2025	Cumberland Council	2U6968886R	322.00			4545	110	322.00	Road Closure for Christmas
11/09/2025	One Training Limited	0JV888117G	12.00	12.00		500			COSHH Training - Keith Watton
11/09/2025	Suttons Consumer Products Ltd	7KG4064215	21.98			4860	120	21.98	1 x Hybrid Tea Rose
12/09/2025	Disclosure & Barring Service	45L55910E8	21.50			4210	100	21.50	DBS Check for SB
17/09/2025	Post Office Ltd.	6SB74813V5	103.50			4180	100	103.50	Stamps & Culture Agendas
17/09/2025	Cumberland Council	9B8653228Y	322.00			4250	100	322.00	Road Closure for Remembrance
17/09/2025	DVLA	9KT03609HR	345.00			4262	100	345.00	Vehicle Tax for Estates Van
18/09/2025	Royal Mail Group Limited	9VN17160HH	14.60			4180	100	14.60	Postage for Parcel
18/09/2025	Max Spielmann Limited	1CN59038XW	9.00			4250	100	9.00	Printing Mayor's Photo
19/09/2025	Post Office Ltd.	1MF0405325	11.00			4180	100	11.00	Postage - Environment Agendas
19/09/2025	Amazon EU S.a.r.l. UK Branch	1TG77440AY	87.00	87.00		500			P/Ledger Electronic Payment
24/09/2025	Laversdale Timber	3VC24420WA	333.60	333.60		500			P/Ledger Electronic Payment
26/09/2025	Suttons Consumer Products Ltd	5GY04017M2	-21.98			4860	120	-21.98	Refund for Hybrid Tea Rose
27/09/2025	The Chartered Institute of Mar	9RB054745J	598.80	598.80		500			P/Ledger Electronic Payment
	Total Payments for Month		3,260.44	1,372.59	68.33			1,819.52	
	Balance Carried Fwd		126.62						
	Cashbook Totals		3,387.06	1,372.59	68.33			1,946.14	

Workington Town Council Current Year

Bank - Cash and Investment Reconciliation as at 31 October 2025

Confirmed Bank & Investment Balances

Bank Statement Balances

31/10/2025	Current Bank A/c	1,122,086.11	
31/10/2025	West Cunbria Credit Union	10,599.74	
31/10/2025	Petty Cash	0.00	
31/10/2025	PayPal	558.20	
			1,133,244.05

Receipts not on Bank Statement

	0.00
Closing Balance	1,133,244.05

All Cash & Bank Accounts

1	Current Bank A/c	1,122,086.11
3	West Cumbria Credit Union	10,599.74
4	Petty Cash	0.00
5	PayPal	558.20
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	1,133,244.05

Receipts for Month 7

Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		1,212,445.19					1,212,445.19	
68D47504N8	Banked: 01/10/2025	4.66							
68D47504N8	PayPal Inc.		4.66			1999	100	4.66	Debit Card Cashback Bonus
po_1SF28WK	Banked: 06/10/2025	60.84							
po_1SF28WK	Stripe Payout		60.84			1255	120	60.84	VP Tennis Courts Fees
7NE64557TH	Banked: 08/10/2025	0.88							
7NE64557TH	PayPal Inc.		0.88			1999	100	0.88	Debit Card Cashback Bonus
po_1SHZVyK	Banked: 13/10/2025	10.85							
po_1SHZVyK	Stripe Payout		10.85			1255	120	10.85	VP Tennis Court Fees
0PG8542008	Banked: 15/10/2025	1.05							
0PG8542008	PayPal Inc.		1.05			1999	100	1.05	Debit Card Cashback Bonus
we181025	Banked: 18/10/2025	450.00							
	Sales Recpts Page 240		450.00	450.00		100			Sales Recpts Page 240
po_1SK6fAK	Banked: 20/10/2025	33.57							
po_1SK6fAK	Stripe Payout		33.57			1255	120	33.57	VP Tennis Court Fees
po_1SK6fAK	Banked: 20/10/2025	33.57							
po_1SK6fAK	Stripe Payout		33.57			1255	120	33.57	VP Tennis Courts Fees
ERROR	Banked: 20/10/2025	-33.57							
ERROR	Stripe Payout		-33.57			1255	120	-33.57	Cashbook Error
ERROR	Banked: 21/10/2025	-6.59							
ERROR	PayPal Inc.		-6.59			1999	100	-6.59	Cashbook Error
HMRCVATQ2	Banked: 23/10/2025	16,118.28							
HMRCVATQ2	HMRC		16,118.28			105		16,118.28	VAT Q2 Refund Jul - Sep 25
we251025	Banked: 25/10/2025	1,025.00							
	Sales Recpts Page 241		1,025.00	1,025.00		100			Sales Recpts Page 241
po_1SMeJpK	Banked: 27/10/2025	25.58							
po_1SMeJpK	Stripe Payout		25.58			1255	120	25.58	VP Tennis Courts Fees
2024/80	Banked: 29/10/2025	50.00							
2024/80	C G Pike		50.00			1310	120	50.00	Cranbourne Street plot 13
2025/116	Banked: 30/10/2025	44.90							
2025/116	J Graham		44.90			1310	120	44.90	Park Lane plot 15
2025/113	Banked: 30/10/2025	37.80							
2025/113	G Burnie		37.80			1310	120	37.80	Park Lane plot 12
2025/55	Banked: 30/10/2025	90.09							
2025/55	J Melton		90.09			1310	120	90.09	Annie Pit plot 52
2025/113	Banked: 30/10/2025	6.10							
2025/113	J Burnie		6.10			1310	120	6.10	Park Lane plot 12
2025/162	Banked: 30/10/2025	43.05							

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Receipts for Month 7 — Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
2025/162	V Hewitt		43.05			1310	120	43.05	Siddick plot 6a
we311025	Banked: 31/10/2025	2,240.00							
	Sales Recpts Page 243		2,240.00	2,240.00		100			Sales Recpts Page 243
CCLA Q2	Banked: 31/10/2025	1,593.36							
CCLA Q2	CCLA Fund Managers Limited		1,593.36			1160	100	1,593.36	CCLA Q2 Dividend Payment
	Total Receipts for Month	21,829.42		3,715.00	0.00			18,114.42	
	Cashbook Totals	1,234,274.61		3,715.00	0.00			1,230,559.61	

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Payments for Month 7 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/10/2025	PayPal	2EU8497351	250.00			240		250.00	Transfer funds to debit card
01/10/2025	Autoserve Ltd	011025	37.91	37.91		500			Maintenance on Van Sep 25
03/10/2025	Grenke Leasing Ltd	031025	536.40	536.40		500			Printer Lease - Oct-Dec 25
06/10/2025	PRO-TECT UK	31908/464	957.60	957.60		500			Security for FOR '25
06/10/2025	2DOOR24 LTD	8OOS71/566	27.89	27.89		500			Border Biscuits
06/10/2025	Coffee Online Group Limited	6AYPJI/537	14.39	14.39		500			Coffee Pods for Office
06/10/2025	MaryMo Ltd	VVZ8LI/501	22.48	22.48		500			64L Storage Box
06/10/2025	S & J Retail Limited	LVWMNI/533	33.64	33.64		500			Coffee for Office
06/10/2025	Sounds Wholesale Limited	IZHLFI/536	220.00	220.00		500			Storage Boxes
06/10/2025	Tetra Tech Limited	161783/562	10,941.65	10,941.65		500			Feasibility Study - September
06/10/2025	Big Foot Events Limited	28338/VAR	3,240.00	3,240.00		500			Credit for PumpPatch deposit
06/10/2025	Vicki Tatton	TRANSFER	11.92			4100	100	11.92	Expenses 573 Mileage Sep 25
08/10/2025	A New Hope Cumbria CIC	26017/584	750.00	750.00		500			ASIST Workshops
08/10/2025	Arborscape	0596/VAR	2,573.76	2,573.76		500			Tree Removal Newlands Lane
08/10/2025	Business Stream	867511/581	110.58	110.58		500			WTCCC Water Aug/Sep 25
08/10/2025	Cumberland Council	398065/591	35,361.37	35,361.37		500			Payroll - August 2025
08/10/2025	Firpress Ltd	22697/602	110.00	110.00		500			Civic Service Order of Service
08/10/2025	FuelGenie Business Account	179211/603	259.27	259.27		500			Fuel for Van & Equipment Sept
08/10/2025	Simone Hetherington	061025/589	1,420.00	1,420.00		500			Halloween Event Organiser Fee
08/10/2025	Manx Telecom Trading Ltd	503790/607	24.00	24.00		500			Matrix Board Sim Cards Oct 25
08/10/2025	Olivia Pascoe Tennis Coaching	03-25/592	120.00	120.00		500			Tennis Sessions - Sept 25
08/10/2025	Screwfix	566679/588	6.98	6.98		500			Hook & Eye Turnbuckle
08/10/2025	Travis Perkins Trading Company	382897/587	89.35	89.35		500			Breaker Hire
08/10/2025	Watson Dairies Ltd	270925/604	22.00	22.00		500			WTCCC Milk - Sept
08/10/2025	WF Cascade	31592/590	251.50	251.50		500			WTCCC Cleaning Aug/Sept 25
08/10/2025	Zurich Insurance Plc	831234/582	1,514.44	1,514.44		500			Vehicle Ins 23/11-22/11/25
08/10/2025	Paul Young	TRANSFER	16.50			4180	100	16.50	Expenses 609 F&GP Agendas
08/10/2025	Amazon EU S.a.r.l. UK Branch	VARIOUS	53.44	53.44		500			P/Ledger Electronic Payment
09/10/2025	Big Foot Events Limited	28527/520	3,285.00	3,285.00		500			P/Ledger Electronic Payment
13/10/2025	BNP Paribas Leasing Solutions	131025	479.09	479.09		500			Purchase Ledger DDR Payment
14/10/2025	First Data Europe Limited	141025	52.79	52.79		500			VT Trans. Fees Sep 25
15/10/2025	Adecco UK Ltd	30190587	466.56	466.56		500			Temp Admin - w/e

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Payments for Month 7 | Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
									26/09/25
16/10/2025	Earth Anchors Ltd	42202/616	460.80	460.80		500			Teak Bench & Fixings
16/10/2025	Earth Anchors Ltd	42240/630	618.00	618.00		500			Medidian Timber Seat
16/10/2025	Firpress Ltd	22745/VAR	138.00	138.00		500			Civic Service Invitations
16/10/2025	GLL Workington Leisure Centre	115886/611	1,285.00	1,285.00		500			Sports Centre Activities
16/10/2025	Lockhart Leisure International	1839/618	191.40	191.40		500			Chairs & Tables for FOR
16/10/2025	MKM BS Workington	028833/615	115.20	115.20		500			Fence Posts
16/10/2025	Npower Ltd	158764/628	116.05	116.05		500			VP Cafe & Lights Sep 25
16/10/2025	R & J Industrial Supplies Ltd	96067/625	85.51	85.51		500			Key/Lock Nuts and Washers
16/10/2025	RTC Safety Services Limited	003426/627	5,097.60	5,097.60		500			Wet Pour - Harrington P/Area
16/10/2025	Screwfix	707687/VAR	215.95	215.95		500			Woodscrews
16/10/2025	Tivoli Group Limited	108577/629	1,130.40	1,130.40		500			Removal of Green Waste
16/10/2025	Wicksteed Leisure Limited	829750/614	1,140.00	1,140.00		500			Play Panels/Post & Fixings
16/10/2025	ITSA Goal Post Limited	R940921211	1,830.99	1,830.99		500			P/Ledger Electronic Payment
16/10/2025	Burnetts Solicitors	WOR49/21	1,050.00	1,050.00		500			P/Ledger Electronic Payment
21/10/2025	Adecco UK Ltd	30201661	622.08	622.08		500			Temp Admin - w/e 10/10/25
21/10/2025	HM Land Registry	211025	14.00	14.00		500			Purchase Ledger DDR Payment
22/10/2025	As Time Goes By	4820/641	2,574.00	2,574.00		500			Bus Station Clock
22/10/2025	Commercial Vehicle Contracts L	18821/647	238.80	238.80		500			Doc Fee for new Van
22/10/2025	Commercial Vehicle Contracts L	18755/648	330.00	330.00		500			Ply Lining for Van
22/10/2025	Screwfix	819253/643	67.08	67.08		500			Demarcation Tape & Gloves
22/10/2025	Trophies Sport & Leisure Ltd	4782/644	42.50	42.50		500			Bench Plaque / Neil Schofield
22/10/2025	Tudor Environmental	424386/VAR	851.03	851.03		500			STIHL Felling Lever
22/10/2025	WF Cascade	31598/640	14.40	14.40		500			Bins at Pr/St - 24/9/25
22/10/2025	Daisy Communications Ltd	221025	94.27	94.27		500			Purchase Ledger DDR Payment
22/10/2025	PayPal	1LY95068P3	350.00			240		350.00	Transfer funds to debit card
22/10/2025	PayPal	03S32517J0	250.00			240		250.00	Transfer funds to debit card
23/10/2025	AW Publications T/A Primary Ti	SI1329/586	354.00	354.00		500			Quarter Page Christmas Advert
30/10/2025	RTC Safety Services Limited	003404/613	28,942.80	28,942.80		500			Wet Pour for Cusack Crescent
30/10/2025	Keith Watton	TRANSFER	61.75			4100	100	61.75	Expenses 673 Mileage Sep 25
31/10/2025	Proludic Ltd	011481/585	79.73	79.73		500			Top Clamp
31/10/2025	Workington Musical Festival	G016/583	500.00	500.00		500			Support 3 Classes at Mus Fest
31/10/2025	Digital Dolla Ltd	KCV4LI/637	5.95	5.95		500			A5 Diary
31/10/2025	Digital Dolla Ltd	KCV4LI/635	22.66	22.66		500			Wall Planner
31/10/2025	Pure-Life UK Natural Oils Ltd	8GL3WH/617	7.99	7.99		500			Reed Diffuser Oil Refill
31/10/2025	Digital Dolla Ltd	KCV4LI/596	6.60	6.60		500			P/Ledger Electronic

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Payments for Month 7 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
									Payment
31/10/2025	Click5 Ltd	POEFHI/595	5.65	5.65		500			P/Ledger Electronic Payment
31/10/2025	NBC Trading Ltd	TLY73I/608	17.80	17.80		500			A7 2026 Page a Day Diary
	Total Payments for Month		112,188.50	111,248.33	0.00			940.17	
	Balance Carried Fwd		1,122,086.11						
	Cashbook Totals		1,234,274.61	111,248.33	0.00			1,123,026.28	

Receipts for Month 7 — Nominal Ledger Analysis

Receipt Ref	Name of Payer		£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :		126.62					126.62	
	Banked: 01/10/2025	250.00							
2EU8497351	Current Bank A/c		250.00			200		250.00	Transfer funds to debit card
68D47504N8	Banked: 01/10/2025	4.66							
68D47504N8	PayPal Inc.		4.66			1999	100	4.66	Debit Card Cashback Bonus
7NE64557TH	Banked: 08/10/2025	0.88							
7NE64557TH	PayPal Inc.		0.88			1999	100	0.88	Debit Card Cashback Bonus
0PG8542008	Banked: 15/10/2025	1.05							
0PG8542008	PayPal Inc.		1.05			1999	100	1.05	Debit Card Cashback Bonus
	Banked: 22/10/2025	350.00							
1LY95068P3	Current Bank A/c		350.00			200		350.00	Transfer funds to debit card
	Banked: 22/10/2025	250.00							
03S32517J0	Current Bank A/c		250.00			200		250.00	Transfer funds to debit card
2WW383492V	Banked: 29/10/2025	1.77							
2WW383492V	PayPal Inc.		1.77			1999	100	1.77	Debit Card Cashback Bonus
	Total Receipts for Month	858.36		0.00	0.00			858.36	
	Cashbook Totals	984.98		0.00	0.00			984.98	

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Payments for Month 7 — Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
01/10/2025	Metallic Garden	23R50298H7	9.00			4870	120	9.00	Brass Plant Label
02/10/2025	One Training Limited	3F6566807E	12.00	12.00		500			COSHH Awareness Course (GM)
02/10/2025	One Training Limited	5D648637CD	12.00	12.00		500			COSHH Awareness Course (WR)
02/10/2025	NFP Workshops	50M00601CN	95.00			4110	100	95.00	Project Management Course (SB)
03/10/2025	Cumberland Council	1G473139NN	-322.00			4250	100	-322.00	Refund for Road Closure
04/10/2025	One Training Limited	83B98771MV	12.00	12.00		500			COSHH Training - Dale
04/10/2025	Amazon EU S.a.r.l. UK Branch	53702770RT	44.79	44.79		500			P/Ledger Electronic Payment
08/10/2025	Post Office Ltd.	574879347K	3.40			4180	100	3.40	1st Class Signed For Letter
09/10/2025	Post Office Ltd.	63942015E8	33.00			4180	100	33.00	Full Council Agendas
10/10/2025	Post Office Ltd.	3SF812361D	172.00			4180	100	172.00	1st & 2nd Class Stamps
23/10/2025	Post Office Ltd.	6EH5079846	304.50			4180	100	304.50	2nd Class Stamps
23/10/2025	Gardening Express Ltd	54485498UM	16.94			4860	120	16.94	Hybrid Tea Rose
28/10/2025	Post Office Ltd.	85H922732N	34.15			4180	100	34.15	Allotments Invoices
	Total Payments for Month		426.78	80.79	0.00			345.99	
	Balance Carried Fwd		558.20						
	Cashbook Totals		984.98	80.79	0.00			904.19	

Workington Town Council Budget Monitoring Report
Finance & General Purposes

As At 14-Nov

		Current Year 2025/26							
		Agreed Budget	Brought Forward	Budget Revisions	Virement	Total Budget	Actual YTD Spend as at 14-Nov-25	Committed Expenditure	Balance at 14-Nov-25
100	**Staffing**								
4000	Salaries	307,592	0	0	0	307,592	129,198	181,652	**(3,258)**
4010	NI	37,696	0	0	0	37,696	15,303	19,313	**3,080**
4020	Pension	55,760	0	0	0	55,760	27,513	28,436	**(189)**
4100	Staff Mileage	1,000	0	0	0	1,000	336	0	**664**
4110	Training	8,000	0	0	0	8,000	1,124	0	**6,876**
4280	Advertising	250	0	0	0	250	0	949	**(699)**
4310	PPE	2,000	0	0	0	2,000	813	0	**1,187**
		412,298	**0**	**0**	**0**	**412,298**	**174,287**	**230,350**	**7,661**
100	**Office**								
4120	Telecoms & IT	36,968	0	0	0	36,968	8,028	14,686	**14,254**
4150	Printing & Stationery	1,500	0	0	0	1,500	515	0	**985**
4180	Postage	1,500	0	0	0	1,500	1,562	223	**(285)**
4210	General	5,000	0	0	0	5,000	10,350	2,073	**(7,423)**
4125	Marketing	7,000	0	0	0	7,000	4,215	2,500	**285**
		51,968	**0**	**0**	**0**	**51,968**	**24,670**	**19,482**	**7,816**
100	**Finance**								
4140	Insurance	7,500	0	0	0	7,500	1,672	6,438	**(610)**
4200	Audit Fees	4,000	0	0	0	4,000	2,318	231	**1,451**
4460	PWLB Capital Payment	5,200	0	0	0	5,200	2,520	2,579	**101**
4470	PWLB Interest Payment	6,700	0	0	0	6,700	3,316	3,256	**128**
		23,400	**0**	**0**	**0**	**23,400**	**9,826**	**12,504**	**1,070**

Workington Town Council Budget Monitoring Report
Finance & General Purposes (contd.)

As At
14-Nov

		Current Year 2025/26							
		Agreed Budget	Brought Forward	Budget Revisions	Virement	Total Budget	Actual YTD Spend as at 14-Nov-25	Committed Expenditure	Balance at 14-Nov-25
100	**Property**								
4190	Repairs & Renewals	11,000	0	0	0	11,000	270	0	**10,730**
4262	Fleet Lease	6,150	0	0	0	6,150	3,534	2,154	**462**
4264	Fleet Consumables	1,500	0	0	0	1,500	794	371	**335**
4270	Accommodation	16,501	0	0	0	16,501	4,454	14,517	**(2,470)**
4485	Asset Management	100,000	0	0	0	100,000	10,955	47,893	**41,152**
		135,151	**0**	**0**	**0**	**135,151**	**20,007**	**64,935**	**50,209**
100	**Civic Governance**								
4230	Elections	6,500	0	0	0	6,500	0	0	**6,500**
4250	Civic Functions	12,125	0	0	0	12,125	11,108	500	**517**
4160	Website	2,000	0	0	0	2,000	630	0	**1,370**
4170	Subscriptions and Memberships	3,452	0	0	0	3,452	3,129	25	**298**
4320	Mayoral Allowance	3,100	0	0	0	3,100	930	2,170	**0**
4340	Member Travel	500	0	0	0	500	648	0	**(148)**
4450	Trusteeship	12,800	0	0	0	12,800	4,692	0	**8,108**
4365	Twinning	5,000	0	0	0	5,000	0	5,000	**0**
4380	Member Development	750	0	0	0	750	0	0	**750**
4430	Legal and Professional	10,000	0	0	0	10,000	2,187	0	**7,813**
4490	Community Development Planning	10,000	0	0	0	10,000	(340)	0	**10,340**
		66,227	**0**	**0**	**0**	**66,227**	**22,984**	**7,695**	**35,548**
		689,044	**0**	**0**	**0**	**689,044**	**251,774**	**334,965**	**102,305**

Workington Town Council Budget Monitoring Report
Culture & Social Investment

As At
14-Nov

		Current Year 2025/26							
		Agreed Budget	Brought Forward	Budget Revisions	Virement	Total Budget	Actual YTD Spend as at 14-Nov-25	Committed Expenditure	Balance at 14-Nov-25
110	**Culture & Social Investment**								
4545	Christmas	90,000	0	0	0	90,000	16,250	72,733	**1,017**
4595	Youth and Social Investment	22,000	0	0	0	22,000	12,908	2,997	**6,095**
4655	Festival of Running	10,000	0	0	0	10,000	8,356	700	**944**
4685	Reach Out	10,000	0	0	0	10,000	10,437	100	**(537)**
4652	Party in the Park	25,000	0	0	0	25,000	24,286	236	**478**
4650	Cultural Celebrations	44,700	0	0	0	44,700	32,729	3,861	**8,110**
4590	Funding	15,000	0	0	0	15,000	14,996	0	**4**
4580	Cultural Marketing	6,000	0	0	0	6,000	4,000	2,000	**0**
		222,700	**0**	**0**	**0**	**222,700**	**123,962**	**82,628**	**16,110**

Workington Town Council Budget Monitoring Report
Environment

As At 14-Nov

		Current Year 2025/26							
		Agreed Budget	Brought Forward	Budget Revisions	Virement	Total Budget	Actual YTD Spend as at 14-Nov-25	Committed Expenditure	Balance at 14-Nov-25
120	**Environment**								
4700	Street Displays	26,000	0	0	0	26,000	21,873	2,912	**1,215**
4705	Environmental Activities	3,000	0	0	0	3,000	661	0	**2,339**
4710	Green Grants	3,000	0	0	0	3,000	1,608	0	**1,392**
4810	Streetscene	10,000	0	0	0	10,000	7,351	554	**2,095**
4830	Vulcan Park	19,000	0	0	0	19,000	5,766	8,879	**4,355**
4840	Play Areas	45,000	0	0	0	45,000	31,028	11,918	**2,054**
4850	Allotments	24,700	0	0	0	24,700	8,519	10,026	**6,155**
4860	Estate Management	10,000	0	0	0	10,000	6,398	327	**3,275**
4870	Estate Development	201,000	0	0	0	201,000	116,965	10,527	**73,508**
4730	Nature Partnership	25,500	0	0	0	25,500	54	23,500	**1,946**
		367,200	**0**	**0**	**0**	**367,200**	**200,223**	**68,644**	**98,333**

Committed Expenditure Listing for 2025/26

Order Number	Month	Order Date	Supplier Name	Description	Code	Centre	Net Amount	Invoiced	Balance
2303	1	26-Nov	Tivoli Group Limited	Soapery - Remove and dispose of footbridge	4850	120	766.80		766.80
2317	1	21-Jan	S J McGuckin Ltd	Cable for VP Lights	4830	120	1,140.00	450.00	690.00
2346	1	01-Apr	Beacon Fire Protection	Fire Risk Assessment	4485	100	500.00		500.00
2348	1	16-Apr	MKM BS Workington	Allotment Fencing	4850	120	47.20		47.20
2351	1	22-Apr	MKM BS Workington	Materials for VP Picnic Benches	4870	120	500.00	216.40	283.60
2356	1	01-Apr	Canva Pty. Ltd.	Canva Software Licence 25/26	4120	100	120.00		120.00
2357	1	01-Apr	Cumberland Council	ICT Maintenance & Support 25/26	4120	100	6,200.00		6,200.00
2358	1	01-Apr	Manx Telecom	SIM card	4120	100	240.00	140.08	99.92
2359	1	01-Apr	Phoenix Software Limited	Office 365 Licences 25/26	4120	100	1,650.00		1,650.00
2361	1	01-Apr	Vortex Security Services	Maintenance of CCTV System	4120	100	180.00		180.00
2363	1	01-Apr	Zurich Insurance Plc	Vehicle Insurance 2025/26	4140	100	1,600.00	1,514.44	85.56
2364	1	01-Apr	Zurich Insurance Plc	WTC Premises & Liability Insurance 2025/26	4140	100	5,500.00		5,500.00
2367	1	01-Apr	The Events Industry Forum Ltd	Purple Guide Subscription	4170	100	25.00		25.00
2368	1	01-Apr	Jean Airey	Internal Audit 25/26	4200	100	450.00	219.35	230.65
2370	1	01-Apr	Grenke Lleasing Ltd	WTCCC Printer Lease 25/26	4210	100	1,788.00	894.00	894.00
2371	1	01-Apr	Grenke Lleasing Ltd	Printer Insurance 25/26	4210	100	149.00		149.00
2372	1	01-Apr	HSBC UK	Bank Charges 25/26	4210	100	136.00	50.95	85.05
2373	1	01-Apr	Autoserve Ltd	Maintenance Agreement for Estates Van 25/26	4262	100	379.08	221.13	157.95
2374	1	01-Apr	BNP Paribas Leasing Solutions Ltd	Lease of Estates Team Van 25/26	4262	100	4,790.88	2,794.68	1,996.20
2375	1	01-Apr	FuelGenie Business Account	Fuel for Estates Team Van 25/26	4264	100	1,000.00	628.72	371.28
2376	1	01-Apr	Business Stream	Princess Street WTCCC Water 25/26	4270	100	1,302.20	718.56	583.64
2377	1	01-Apr	Cumberland Council	Ground Floor Town Hall Rent 2025/26	4270	100	9,650.00		9,650.00
2378	1	01-Apr	Cumberland Council	First Floor Town Hall Rent 2025/26	4485	100	9,650.00		9,650.00
2379	1	01-Apr	Total Energies Gas & Power	WTCCC Electricity 25/26	4270	100	1,200.00	365.60	834.40
2380	1	01-Apr	Total Energies Gas & Power	WTCCC Gas 25/26	4270	100	1,500.00	701.33	798.67
2381	1	01-Apr	UK Debt Management Office	Repayment of PWLB Loan Capital	4460	100	5,099.25	2,519.89	2,579.36
2382	1	01-Apr	UK Debt Management Office	Repayment of PWLB Loan Interest	4470	100	6,571.57	3,315.52	3,256.05
2383	1	01-Apr	Npower Ltd	Street Lighting at Frostoms 25/26	4810	120	254.48		254.48
2385	1	01-Apr	Business Stream	Water - Vulcan Park 25/26	4830	120	322.32	100.30	222.02
2386	1	01-Apr	Cumberland Council	Pest Control - VP Bowling Bower	4830	120	270.00	206.55	63.45
2387	1	01-Apr	Cumberland Council	Vulcan Park Trade Waste Collection 25/26	4830	120	2,704.00		2,704.00
2388	1	01-Apr	Npower Ltd	Vulcan Park Café & Lights 25/26	4830	120	1,920.67	832.80	1,087.87
2389	1	01-Apr	Card Saver Limited	Allotment Virtual Terminal Fees 25/26	4850	120	142.40	54.75	87.65
2390	1	01-Apr	Clover (First Data Europe Limited)	Allotment Virtual Terminal Fees 25/26	4850	120	599.88	300.48	299.40
2391	1	01-Apr	Cumberland Council	Pest Control - Annie Pit 25/26	4850	120	1,522.52	1,164.71	357.81
2392	1	01-Apr	Cumberland Council	Pest Control - Cranbourne Street 25/26	4850	120	804.32	615.28	189.04
2393	1	01-Apr	Cumberland Council	Pest Control - Salterbeck 25/26	4850	120	479.84	367.08	112.76

Committed Expenditure Listing for 2025/26

Order Number	Month	Order Date	Supplier Name	Description	Code	Centre	Net Amount	Invoiced	Balance
2394	1	01-Apr	Cumberland Council	Pest Control - Siddick 25/26	4850	120	541.80	414.98	126.82
2395	1	01-Apr	Cumberland Council	Pest Control - Soapery 25/26	4850	120	844.20	645.81	198.39
2396	1	01-Apr	Cumberland Council	Pest Control - Stoneleigh 25/26	4850	120	729.76	558.23	171.53
2397	1	01-Apr	Water Plus	Water - Annie Pit Allotments 25/26	4850	120	1,462.46	886.10	576.36
2400	1	01-Apr	Water Plus	Water - Siddick Allotments 25/26	4850	120	271.26	158.63	112.63
2401	1	01-Apr	Water Plus	Water - Stoneleigh Allotments 25/26	4850	120	181.08	79.49	101.59
2402	1	01-Apr	Cumberland Council	Play Area Inspections 25/26	4840	120	1,418.33		1,418.33
2403	1	01-Apr	FuelGenie Business Account	Fuel for Estates Team Machinery 25/26	4860	120	1,345.00	1,017.53	327.47
2415	4	02-Jul	Tetra Tech	RIBA Feasability Studies	4485	100	38,323.73	17,070.04	21,253.69
2426	5	19-Aug	Daisy Communications	WTCCC Broadband & Telephone 25/26	4120	100	471.36	235.68	235.68
2427	5	21-Aug	NBB Recycled Furniture	Picnic Benches	4870	120	2,322.00	729.00	1,593.00
2428	5	22-Aug	Furniture@Work Ltd	Meeting Room Desks	4210	100	558.00		558.00
2430	5	28-Aug	4Imprint Direct Ltd	WTC Promotional Items	4210	100	956.96	797.46	159.50
2441	7	09-Oct	ITSA Goal Ltd	Goal Posts for Vulcan Park	4870	120	2,108.27		2,108.27
2445	7	23-Oct	Kompan Scotland	Accessible Play Area Equipment	4840	120	7,558.88		7,558.88
2446	7	27-Oct	Wicksteed Leisure	Accessible Play Area Equipment	4840	120	774.86		774.86
2447	7	28-Oct	Newsquest Media	Events Officer Job Advert	4280	100	949.00		949.00
2449	7	29-Oct	Newsquest Media	Christmas Lights Switch On Advert	4545	110	395.00		395.00
n/a	1	01-Apr	Arborscape	Floral Displays 2025	4700	120	25,318.00	22,406.00	2,912.00
n/a	1	01-Apr	Sea Cadets	Mace Bearer honorarium	4250	100	500.00		500.00
n/a	1	01-Apr	Cumberland Council	WTC Salaries	4000	100	304,069.37	122,958.89	181,110.48
n/a	1	01-Apr	Cumberland Council	WTC Employers NI Contribution	4010	100	34,615.39	15,302.65	19,312.74
n/a	1	01-Apr	Cumberland Council	WTC Employers Pension Contribution	4020	100	55,948.76	27,512.94	28,435.82
n/a	1	01-Apr	Cumberland Council	ICT Maintenance & Support 24/25	4120	100	6,200.00		6,200.00
n/a	1	01-Apr	Cumberland Council	Workington Nature Partnership Officer Salary Contrib	4730	120	23,500.00		23,500.00
n/a	1	01-Apr	Cumberland Council	WTC Payroll Admin Fee	4210	100	390.00	162.50	227.50
n/a	1	01-Apr	Cumberland Council	Estates Office Town Hall Rent 2024/25	4270	100	2,650.00		2,650.00
n/a	1	01-Apr	Cumberland Council	Mayoral Allowance	4320	100	3,100.00	930.00	2,170.00
n/a	1	01-Apr	Meaningful Marketting	WTC Digital Marketing	4125	100	6,000.00	3,500.00	2,500.00
n/a	1	01-Apr	Npower Ltd	Vulcan Park Queen's Hut 23/24	4830	120	675.00		675.00
n/a	1	01-Apr	Npower Ltd	Vulcan Park Queen's Hut 24/25	4830	120	812.22		812.22
n/a	1	01-Apr	Npower Ltd	Vulcan Park Queen's Hut 25/26	4830	120	974.66		974.66
n/a	1	01-Apr	Royal Mail	Meeting Agendas	4180	100	428.80	310.85	117.95
n/a	1	01-Apr	Royal Mail	Allotment Invoices	4180	100	460.35	355.20	105.15
n/a	1	01-Apr	Workington & District Twinning Association	Funding Contribution	4365	100	5,000.00		5,000.00
n/a	2	22-May	Project	Acivity Markings in Vulcan Park	4870	120	2,000.00		2,000.00
n/a	2	22-May	Project	IBCs for Siddick & Stoneleigh	4850	120	4,700.00		4,700.00

Committed Expenditure Listing for 2025/26

Order Number	Month	Order Date	Supplier Name	Description	Code	Centre	Net Amount	Invoiced	Balance
n/a	3	26-Jun	Addeco	Agency Administration Staff	4000	100	7,000.00	6,458.40	541.60
n/a	4	10-Jul	Project	Vulcan Park Tree Survey	4830	120	1,650.00		1,650.00
n/a	4	30-Jul	Project	Town Hall Secure Storage	4485	100	11,700.00		11,700.00
n/a	5	01-Aug	Project	Works to Stoneleigh Allotments	4850	120	4,000.00	1,822.30	2,177.70
n/a	5	01-Aug	Project	Works to Siddick Allotments	4870	120	3,000.00	729.00	2,271.00
n/a	5	01-Aug	Project	Works to The Ranch Playing Fields	4870	120	3,000.00	729.00	2,271.00
n/a	6	25-Sep	Project	Siddick Defibrilator	4810	120	4,500.00	4,200.00	300.00
n/a	6	25-Sep	Project	Accessible Play Area Equipment	4840	120	10,500.00	8,333.74	2,166.26
n/a	7	15-Oct	Commercial Vehicle Contracts Ltd	Estates Electric Van Initial Fees	4485	100	2,799.00	499.00	2,300.00
n/a	7	15-Oct	Commercial Vehicle Contracts Ltd	Estates Electric Van Insurance	4140	100	852.00		852.00
n/a	7	15-Oct	Commercial Vehicle Contracts Ltd	Estates Electric Van Lease 2025/26	4485	100	2,489.09		2,489.09

Workington Town Council Budget Monitoring Report
Income Received 2025/26 Year to Date

		Current Year 2025/26				
		Agreed Budget	Budget Revisions	Total Budget	Actual YTD Income	Income Variance
	Finance & General Purposes					
1076	Precept	1,070,744	0	1,070,744	1,070,744	**0**
1150	Income Car Park	1,000	0	1,000	1,000	**0**
1160	Income - Dividend	7,500	0	7,500	2,824	**(4,676)**
1190	Mayoral Fundraising	0	0	0	0	**0**
1999	Income - Other	0	0	0	1,079	**1,079**
		1,079,244	**0**	**1,079,244**	**1,075,647**	**(3,597)**

		Agreed Budget	Budget Revisions	Total Budget	Actual YTD Income	Income Variance
	Culture & Social Investment					
1100	Grants & Donations	0	0	0	1,485	**1,485**
1200	Income - Party in the Park	0	0	0	405	**405**
1220	Income - Theatre by the Hall	0	0	0	3,020	**3,020**
1230	Income - Christmas Festival	0	0	0	390	**390**
1255	Income - Sport	0	0	0	75	**75**
1265	Income - Reach Out	0	0	0	300	**300**
1280	Income - Festival of Running	0	0	0	3,127	**3,127**
1999	Income - Other	0	0	0	44	**44**
		0	**0**	**0**	**8,846**	**8,846**

		Agreed Budget	Budget Revisions	Total Budget	Actual YTD Income	Income Variance
	Environment					
1100	Income - Grants & Donations	151,500	0	151,500	96,488	**(55,012)**
1255	Income - Sport	0	0	0	1,549	**1,549**
1300	Income - In Bloom Sponsorship	0	0	0	250	**250**
1310	Income - Rents	12,500	0	12,500	1,144	**(11,356)**
1999	Income - Other	0	0	0	5,600	**5,600**
		164,000	**0**	**164,000**	**105,031**	**(58,969)**

		Agreed Budget	Budget Revisions	Total Budget	Actual YTD Income	Income Variance
		1,243,244	**0**	**1,243,244**	**1,189,524**	**(53,720)**

Income Received 2025/26 Year to Date

CC	Cost Centre	NOM	Nominal Code	Date	Description	Amount
100	Finance & General Purposes	1076	Precept	16-Apr-25	2025-26 Precept	1,070,744.00
120	Environment	1100	Grants & Donation	01-Apr-25	2024-25 Receipts in Advance	20,000.00
120	Environment	1100	Grants & Donation	30-May-25	LTA Funding	76,487.98
100	Finance & General Purposes	1150	Car Park	01-Apr-25	Lamont Pridmore Parking Permits	1,000.00
100	Finance & General Purposes	1160	Dividend	01-Apr-25	Reversal of CCLA Q4 estimate	-1,790.96
100	Finance & General Purposes	1160	Dividend	01-Apr-25	Reversal of PCCU Q4 estimate	-211.99
100	Finance & General Purposes	1160	Dividend	30-Apr-25	CCLA Q4 Dividend	1,647.78
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	150.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	55.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	50.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	08-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	14-May-25	Party in the Park Pitch Fee	25.00
110	Culture & Social Investment	1200	Party in the Park	19-May-25	Party in the Park Fun Fair	200.00
110	Culture & Social Investment	1200	Party in the Park	22-May-25	Party in the Park Pitch Fee	10.00
110	Culture & Social Investment	1200	Party in the Park	22-May-25	Party in the Park Pitch Fee	10.00
110	Culture & Social Investment	1200	Party in the Park	22-May-25	Party in the Park Pitch Fee	10.00
110	Culture & Social Investment	1200	Party in the Park	02-Jun-25	Party in the Park 2025 Event	25.00
110	Culture & Social Investment	1200	Party in the Park	02-Jun-25	Party in the Park 2025 Event	25.00
110	Culture & Social Investment	1200	Party in the Park	02-Jun-25	Party in the Park 2025 Event	25.00
110	Culture & Social Investment	1200	Party in the Park	24-Jun-25	Party in the Park 2025 Credit	-25.00
110	Culture & Social Investment	1220	Theatre by the Hall	22-May-25	Oddsocks Pitch Fee	50.00
110	Culture & Social Investment	1220	Theatre by the Hall	22-May-25	Oddsocks Pitch Fee	50.00
110	Culture & Social Investment	1220	Theatre by the Hall	22-May-25	Oddsocks Pitch Fee	50.00
110	Culture & Social Investment	1220	Theatre by the Hall	22-May-25	Oddsocks Pitch Fee	50.00
110	Culture & Social Investment	1220	Theatre by the Hall	22-May-25	Oddsocks Pitch Fee	25.00
110	Culture & Social Investment	1220	Theatre by the Hall	22-May-25	Oddsocks Pitch Fee	50.00
110	Culture & Social Investment	1220	Theatre by the Hall	22-May-25	Oddsocks Pitch Fee	50.00
110	Culture & Social Investment	1220	Theatre by the Hall	01-Jun-25	Payment received in error	80.00
110	Culture & Social Investment	1220	Theatre by the Hall	09-Jun-25	Oddsocks 2025 Event	50.00
110	Culture & Social Investment	1220	Theatre by the Hall	24-Jun-25	Oddsocks 2025 Credit	-50.00
120	Environment	1255	Sport	16-Jun-25	Tennis Court Bookings	79.42
120	Environment	1255	Sport	16-Jun-25	Tennis Court Bookings	151.13
120	Environment	1255	Sport	30-Jun-25	Tennis Court Bookings	106.86
110	Culture & Social Investment	1265	Reach Out	01-Apr-25	2024-25 Receipts in Advance	245.00
110	Culture & Social Investment	1265	Reach Out	14-Apr-25	Reach Out Pitch Fee	50.00
110	Culture & Social Investment	1265	Reach Out	08-May-25	Reach Out Pitch Fee	50.00
110	Culture & Social Investment	1265	Reach Out	08-May-25	Reach Out Pitch Fee	15.00
110	Culture & Social Investment	1265	Reach Out	08-May-25	Reach Out Pitch Fee	15.00
110	Culture & Social Investment	1265	Reach Out	24-Jun-25	Reach Out 2025 Credit	-50.00
110	Culture & Social Investment	1265	Reach Out	24-Jun-25	Reach Out 2025 Credit	-25.00

Income Received 2025/26 Year to Date

CC	Cost Centre	NOM	Nominal Code	Date	Description	Amount
120	Environment	1300	In Bloom Sponsorship	30-Apr-25	Sponsorship for Flower Bed	250.00
120	Environment	1310	Allotment Rent	04-Apr-25	Salterbeck plots 5, 6, 7, R3	27.76
120	Environment	1310	Allotment Rent	14-May-25	Stoneleigh 11b	71.61
120	Environment	1310	Allotment Rent	02-Jun-25	Salterbeck Bed 4	1.68
120	Environment	1310	Allotment Rent	02-Jun-25	Salterbeck plot 16	3.32
120	Environment	1310	Allotment Rent	02-Jun-25	Salterbeck plot 11	3.32
120	Environment	1310	Allotment Rent	04-Jun-25	Salterbeck plot 15	3.32
120	Environment	1310	Allotment Rent	05-Jun-25	Annie Pit plot 43	67.27
120	Environment	1310	Allotment Rent	05-Jun-25	Annie Pit plot 42	84.54
120	Environment	1310	Allotment Rent	06-Jun-25	Siddick plot 6a	15.27
120	Environment	1310	Allotment Rent	09-Jun-25	Annie Pit plot 23	50.00
120	Environment	1310	Allotment Rent	18-Jun-25	Soapery plot 16	50.00
120	Environment	1310	Allotment Rent	27-Jun-25	Siddick plot 6A	50.00
100	Finance & General Purposes	1999	Other	02-Apr-25	Debit Card Cashback Bonus	2.91
100	Finance & General Purposes	1999	Other	09-Apr-25	Debit Card Cashback Bonus	1.74
100	Finance & General Purposes	1999	Other	16-Apr-25	Debit Card Cashback Bonus	0.10
100	Finance & General Purposes	1999	Other	23-Apr-25	Debit Card Cashback Bonus	0.56
100	Finance & General Purposes	1999	Other	30-Apr-25	Debit Card Cashback Bonus	3.17
100	Finance & General Purposes	1999	Other	07-May-25	Debit Card Cashback Bonus	0.34
100	Finance & General Purposes	1999	Other	14-May-25	Debit Card Cashback Bonus	2.34
100	Finance & General Purposes	1999	Other	21-May-25	Debit Card Cashback Bonus	3.38
100	Finance & General Purposes	1999	Other	28-May-25	Debit Card Cashback Bonus	0.14
100	Finance & General Purposes	1999	Other	04-Jun-25	Debit Card Cashback Bonus	1.98
100	Finance & General Purposes	1999	Other	11-Jun-25	Debit Card Cashback Bonus	0.85
100	Finance & General Purposes	1999	Other	18-Jun-25	Debit Card Cashback Bonus	0.43
100	Finance & General Purposes	1999	Other	25-Jun-25	Debit Card Cashback Bonus	1.28
120	Environment	1999	Other	27-Jun-25	Hire of The Ranch Season 2024	2,240.00
120	Environment	1999	Other	27-Jun-25	Discount for maintenance (33%)	-740.00
120	Environment	1255	Sport	21-Jul-25	Tennis Court Bookings	103.68
120	Environment	1255	Sport	07-Jul-25	Tennis Court Bookings	79.25
120	Environment	1255	Sport	28-Jul-25	Tennis Court Bookings	71.42
120	Environment	1255	Sport	14-Jul-25	Tennis Court Bookings	58.30
100	Finance & General Purposes	1160	Dividend	31-Jul-25	CCLA Q1 Dividend	1,585.76
110	Culture & Social Investment	1250	Festival Income	07-Aug-25	Teddy Bears Picnic Pitch Fee	20.00
110	Culture & Social Investment	1250	Festival Income	07-Aug-25	Teddy Bears Picnic Pitch Fee	20.00
110	Culture & Social Investment	1250	Festival Income	22-Aug-25	Grant for Halloween Event	300.00
120	Environment	1255	Sport	04-Aug-25	VP Tennis Court Fees	104.85
110	Culture & Social Investment	1255	Sport	07-Aug-25	Leisure Centre Payout	4.00
110	Culture & Social Investment	1255	Sport	07-Aug-25	Leisure Centre Payout	2.88
110	Culture & Social Investment	1255	Sport	07-Aug-25	Leisure Centre Payout	2.24
120	Environment	1255	Sport	11-Aug-25	VP Tennis Court Fees	96.84
110	Culture & Social Investment	1255	Sport	14-Aug-25	Leisure Centre Payout	3.84
110	Culture & Social Investment	1255	Sport	14-Aug-25	Leisure Centre Payout	1.12
110	Culture & Social Investment	1255	Sport	14-Aug-25	Leisure Centre Payout	2.00
120	Environment	1255	Sport	18-Aug-25	VP Tennis Court Fees	152.89
110	Culture & Social Investment	1255	Sport	19-Aug-25	Leisure Centre Payout	1.12
110	Culture & Social Investment	1255	Sport	20-Aug-25	Leisure Centre Payout	4.00
110	Culture & Social Investment	1255	Sport	21-Aug-25	Leisure Centre Payout	12.00
110	Culture & Social Investment	1255	Sport	21-Aug-25	Leisure Centre Payout	2.00
110	Culture & Social Investment	1255	Sport	21-Aug-25	Leisure Centre Payout	2.00
110	Culture & Social Investment	1255	Sport	21-Aug-25	Leisure Centre Payout	4.00
110	Culture & Social Investment	1255	Sport	21-Aug-25	Leisure Centre Payout	4.00
110	Culture & Social Investment	1255	Sport	21-Aug-25	Leisure Centre Payout	6.00
110	Culture & Social Investment	1255	Sport	21-Aug-25	Leisure Centre Payout	4.00
120	Environment	1255	Sport	26-Aug-25	VP Tennis Court Fees	80.71
110	Culture & Social Investment	1255	Sport	28-Aug-25	Leisure Centre Payout	4.00
110	Culture & Social Investment	1255	Sport	28-Aug-25	Leisure Centre Payout	8.00
120	Environment	1255	Sport	01-Sep-25	VP Tennis Court Fees	155.19
110	Culture & Social Investment	1255	Sport	05-Sep-25	Leisure Centre Payout	3.12
120	Environment	1255	Sport	08-Sep-25	VP Tennis Court Fees	68.81
110	Culture & Social Investment	1280	Festival of Running	21-Jul-25	New Balance FoR Sponsorship	346.00
110	Culture & Social Investment	1280	Festival of Running	04-Aug-25	FoR 2025 Pitch Fee	30.00
110	Culture & Social Investment	1280	Festival of Running	04-Aug-25	FoR 2025 Pitch Fee	30.00
110	Culture & Social Investment	1280	Festival of Running	04-Aug-25	FoR 2025 Pitch Fee	30.00
110	Culture & Social Investment	1280	Festival of Running	04-Aug-25	FoR 2025 Pitch Fee	30.00
110	Culture & Social Investment	1280	Festival of Running	27-Aug-25	Festival of Running Registrations	2,661.13
120	Environment	1310	Allotment Rent	02-Jul-25	Annie Pit plot 32	130.53

Income Received 2025/26 Year to Date

CC	Cost Centre	NOM	Nominal Code	Date	Description	Amount
120	Environment	1310	Allotment Rent	10-Jul-25	Soapery plot 6	77.77
120	Environment	1310	Allotment Rent	28-Jul-25	Cranbourne Street plot 5	77.77
120	Environment	1310	Allotment Rent	04-Aug-25	Salterbeck plot 15	2.67
120	Environment	1310	Allotment Rent	05-Aug-25	Wastwater - Plot 15	5.33
120	Environment	1310	Allotment Rent	20-Aug-25	Soapery plot 16	41.54
120	Environment	1310	Allotment Rent	20-Aug-25	Stoneleigh plot 11a	58.62
100	Finance & General Purposes	1999	Other	02-Jul-25	Debit Card Cashback Bonus	3.32
100	Finance & General Purposes	1999	Other	09-Jul-25	Debit Card Cashback Bonus	0.36
100	Finance & General Purposes	1999	Other	16-Jul-25	Debit Card Cashback Bonus	1.79
100	Finance & General Purposes	1999	Other	23-Jul-25	Debit Card Cashback Bonus	5.42
100	Finance & General Purposes	1999	Other	30-Jul-25	Debit Card Cashback Bonus	0.13
100	Finance & General Purposes	1999	Other	06-Aug-25	Debit Card Cashback Bonus	0.94
100	Finance & General Purposes	1999	Other	06-Aug-25	Debit Card Cashback Bonus	0.94
100	Finance & General Purposes	1999	Other	13-Aug-25	Debit Card Cashback Bonus	0.71
100	Finance & General Purposes	1999	Other	13-Aug-25	Debit Card Cashback Bonus	0.71
100	Finance & General Purposes	1999	Other	13-Aug-25	Debit Card Cashback Bonus	-1.65
100	Finance & General Purposes	1999	Other	20-Aug-25	Debit Card Cashback Bonus	0.14
100	Finance & General Purposes	1999	Other	26-Aug-25	Access to land at Harrington	1,000.00
100	Finance & General Purposes	1999	Other	27-Aug-25	Debit Card Cashback Bonus	0.38
100	Finance & General Purposes	1999	Other	03-Sep-25	Debit Card Cashback Bonus	1.53
100	Finance & General Purposes	1999	Other	10-Sep-25	Debit Card Cashback Bonus	5.40
100	Finance & General Purposes	1999	Other	17-Sep-25	Debit Card Cashback Bonus	0.06
110	Culture & Social Investment	1255	Sport	31-Jul-25	Leisure Centre Payout	3.84
110	Culture & Social Investment	1999	Other	21-Aug-25	Science Booth Payout	10.00
110	Culture & Social Investment	1999	Other	21-Aug-25	Science Booth Payout	8.48
110	Culture & Social Investment	1999	Other	27-Aug-25	Science Booth Payout	6.00
110	Culture & Social Investment	1999	Other	28-Aug-25	Science Booth Payout	2.00
110	Culture & Social Investment	1999	Other	28-Aug-25	Science Booth Payout	6.00
110	Culture & Social Investment	1999	Other	03-Sep-25	Science Booth Payout	5.12
120	Environment	1999	Other	24-Jul-25	Use of Ranch for Storage Compound	500.00
110	Culture & Social Investment	1999	Other	14-Aug-25	Science Booth Payout	6.00
120	Environment	1255	Sport	15-Sep-25	Tennis Court Bookings	56.65
120	Environment	1310	Allotment Rent	22-Sep-25	Soapery plot 5	50.00
120	Environment	1255	Sport	22-Sep-25	Tennis Court Bookings	19.27
100	Finance & General Purposes	1160	Dividend	31-Oct-25	CCLA Q2 Dividend	1,593.36
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	50.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	50.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	50.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	50.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Sponsorship	200.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Sponsorship	2,000.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	50.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	50.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	-25.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00

Income Received 2025/26 Year to Date

CC	Cost Centre	NOM	Nominal Code	Date	Description	Amount
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	15.00
110	Culture & Social Investment	1230	Christmas Festival	15-Oct-25	Christmas Lights Pitch Fee	25.00
110	Culture & Social Investment	1250	Festival Income	24-Sep-25	Halloween Pitch Fee	25.00
110	Culture & Social Investment	1250	Festival Income	27-Oct-25	Halloween Pitch Fee	25.00
120	Environment	1310	Allotment Rent	29-Oct-25	Cranbourne Street plot 13	50.00
120	Environment	1310	Allotment Rent	30-Oct-25	Park Lane plot 5	44.90
120	Environment	1310	Allotment Rent	30-Oct-25	Park Lane plot 12	37.80
120	Environment	1310	Allotment Rent	30-Oct-25	Annie Pit plot 52	90.09
120	Environment	1310	Allotment Rent	30-Oct-25	Park Lane plot 12	6.10
120	Environment	1310	Allotment Rent	30-Oct-25	Siddick plot 6a	43.05
100	Finance & General Purposes	1999	Other	24-Sep-25	Town Twinnings Dinner Booking	30.00
100	Finance & General Purposes	1999	Other	24-Sep-25	Debit Card Cashback Bonus	1.07
100	Finance & General Purposes	1999	Other	01-Oct-25	Debit Card Cashback Bonus	4.66
100	Finance & General Purposes	1999	Other	08-Oct-25	Debit Card Cashback Bonus	0.88
100	Finance & General Purposes	1999	Other	15-Oct-25	Debit Card Cashback Bonus	1.05
100	Finance & General Purposes	1999	Other	29-Oct-25	Debit Card Cashback Bonus	1.77
120	Environment	1999	Other	24-Sep-25	Hire of The Ranch Season 2025/26	1,500.00
120	Environment	1999	Other	20-Oct-25	Installation of Memorial Bench	500.00
120	Environment	1999	Other	20-Oct-25	Maintenance of Memorial Bench	100.00
120	Environment	1999	Other	21-Oct-25	Improvements to the Green Hub	1,500.00
120	Environment	1255	Sport	29-Sep-25	VP Tennis Court Fees	32.88
120	Environment	1255	Sport	06-Oct-25	VP Tennis Court Fees	60.84
120	Environment	1255	Sport	13-Oct-25	VP Tennis Court Fees	10.85
120	Environment	1255	Sport	20-Oct-25	VP Tennis Court Fees	33.57
120	Environment	1255	Sport	27-Oct-25	VP Tennis Court Fees	25.58

Workington Town Council Budget Monitoring Report
Full Council

	Agreed Budget	Budget Revisions	Virement	Total Budget	Actual YTD Spend as at 14-Nov-25	Committed Expenditure	Estimated Balance at 31-Mar-26
	Current Year 2025/26						
Finance & General Purposes	689,044	0	0	689,044	251,774	334,965	**102,305**
Culture & Social Investment	222,700	0	0	222,700	123,962	82,628	**16,110**
Environment	367,200	0	0	367,200	200,223	68,644	**98,333**
	1,278,944	**0**	**0**	**1,278,944**	**575,959**	**486,237**	**216,748**

Reserves	**as at**	**14-Nov-25**	**est. to 31-Mar-26 Committed**		**est. to 31-Mar-26 Budget**	
Balance brought forward		504,325		504,325		504,325
Precept Received	1,070,744		1,070,744		1,070,744	
All other receipts	117,231		200,474		200,474	
Total receipts		1,187,975		1,271,218		1,271,218
Staff costs	173,474		402,875		410,048	
Loan interest/capital repayments	5,836		11,671		11,900	
All other payments	396,649		647,650		856,996	
Total payments		575,959		1,062,196		1,278,944
Period end balance		1,116,341		713,347		496,599
Minimum reserve (25% of budget)		267,686		267,686		267,686
		848,655		**445,661**		**228,913**

INTERIM HALF YEAR REPORT BY THE INTERNAL AUDITOR
TO WORKINGTON TOWN COUNCIL

1ST APRIL 2025– 30TH SEPTEMBER 2025
FINANCIAL YEAR ENDING 31ST MARCH 2026

I confirm I have on the 23rd October 2025, undertaken an internal audit for the period 1st April – 2025 - 30th September 2025 in accordance with the Account and Audit Regulations (England) 2015, as outlined in the schedule previously circulated and approved by Council and incorporating any new requirements as outlined in "Governance and Accountability for Smaller Authorities in England" A Practitioners' Guide March 2025.
The work plan consisted of an investigation to review whether the systems of financial and other controls over the Council's activities and operating procedures are effective.

A. Appropriate Accounting Records have been kept throughout the year.
The Council operates a commercial accounting package – Rialtos, which is comprehensive and fulfils the requirements needed to complete all monthly and cumulative Income and Expenditure accounts as required by the Regulations. All payments and receipts are coded to the Council's budgeted headings, allowing immediate identification of spending in each budget sector and enables monthly management accounts to be prepared. There is the additional security of an internal checking system to monitor the accuracy of the data input into the computerised accounts. Backup procedures are undertaken by means of external hard drives. Financial transactions over the sum of £2000 were checked on the schedule of payments for adherence to Financial Regulations 5.1-5.22

There was a distinct audit trail to the invoices, and subsequent payments on the bank statements.
Invoices are date stamped on receipt. There is a clear audit trail from invoice to purchase orders, to accounts for payment approved by Council.

A. Periodic bank reconciliations were properly carried out during the year.
Bank reconciliations are prepared monthly on the Rialtas accounting system; additionally, a manual bank reconciliation is carried out to ensure accuracy. A signature of a member on the corresponding bank statement confirms the accuracy of the bank reconciliation.
The Council has a clear Investment Strategy which was received and adopted – Meeting 29th January 2025, Minute No. 24.126a. which is subject to periodic reviews as required.

B. The authority complied with Financial Regulations, invoices supported payments, all expenditure was approved and VAT appropriately accounted for.
Financial Regulations, Standing Orders, Policy and Procedures Documents are up to date with current legislation and are reviewed as required. Standing Orders and Financial Regulations were reviewed and adopted Meeting - 7th May 2025. Minute No's 25.17; 25.18, respectively.

Workington Council fulfils its obligation to have comprehensive Policy Documents; these were reviewed and adopted – Meeting -7th May 2025. Minute No. 25.24
There are clear systems in place for the receipt of invoices and confirmation of accuracy. Subsequently they are inputted into the accounting system prior to being placed on the Rialtas system and schedules of payments are prepared for approval of the Council.
There is segregation of the systems prior to the release of payments from the bank.
Vat claims reconcile to Rialtas system. Claims are made quarterly. The claim for the period 1st July 2025 – 30th September 2025 has been made. The amount of £16118.28 is verified by the Vat reconciliation account and the Trial Balance on the Rialtas system.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
The Risk Assessment documents were reviewed and adopted at the meeting held on 7th May 2025 – Minute No.25.21. A constant review of all activities throughout the year is monitored to ensure effective insurance cover and accuracy for the confirmation in the Annual Governance and Accountability Return (AGAR) 2025-2026.

D. The Precept requirement resulted from an adequate budgetary process, progress against the budget is regularly monitored and reserves are appropriate.
There is a clear budgeting process. Budget monitors are prepared and received by members to ensure accurate compliance. Virements, should they be required are to be addressed prior to the preparation of the 2026-2027 budget. The submission of the 2026-2027 Precept to Cumberland Council, within the required timescale, will be confirmed by the Internal Auditor prior to the conclusion of the financial year and completion of the 2026 Annual Governance and Accountability Return (AGAR)

E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.
Evidence was produced to confirm detailed records for all income sources. Allotment rents are reviewed and duly collected at the appropriate time.
There exists a comprehensive Allotments Register, which identifies holders.
Rents are invoiced annually in advance. The 279 allotment holders are given 30 days to pay.
Tenancy agreements are signed annually.
Fees and leases are regularly reviewed
The Allotments Policy was reviewed and adopted – Meeting July 2025 – Minute No. 25.29.

F. Debit Card payments supported by receipts, expenditure approved, and VAT appropriately accounted for.
All purchases on PayPal are supported by receipts. VAT is claimed, and all expenditure is notified to Council. The Clerk controls the card, and officers are given authority to spend a previous authorised sum, which is closely monitored.

G. Salaries to employees and allowances to members were paid in accordance with the Authority's approvals, and PAYE, NI, Pension requirements were properly applied
Cumberland Council undertakes all associated PAYE procedures externally.
All payments reflect salary scales approved by Council.
Returns to HMRC are up to date. Periodic checks on the payroll operator's submissions are made to ensure accuracy.

H. Asset and investment registers were complete and accurate and properly maintained
The Asset Register is monitored, and all acquisitions and disposals are recorded.
The Asset Register is received and approved annually
A further review will be undertaken prior to the end of the financial year to ensure accuracy when completing the Annual Governance and Accountability Return (AGAR) 2026
Insurance
Statutory and other insurance is in place and all assets, which are index linked are held on cover.

I. The authority publishes information on a free to access website, up to date at the time of internal audit in accordance with any relevant legislation
It is confirmed that the Council is fully compliant with requirements to publish information on the website, workingtontowncouncil.gov.uk in line with relevant legislation

J. The authority during, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.
Regulation 12(3) Accounts and Audit Regulations 2015 require the Responsible Financial Officer (RFO) to publish a Notice of Public Rights of inspection of accounts for a period of thirty days which must include the first 10 working days in July.
Inspection of website confirms that the RFO has undertaken the obligation. The date the notice was posted being 26th June 2025, inspection 27th June 2025 – 7th August 2025.

K. The authority complied with the publication requires for the current year AGAR
The Local Audit and Accountability Act 2014 Sct 20(2) & 25 and The Accounts and Audit (England) Regulations 2015 (S1 2015/234) requires a Council to publish, as soon as reasonably practicable, after the conclusion of the audit, a statement on the website advising that the 2022-23 Audit has been completed.
The Notice of Conclusion of Audit was published on the website on 3rd September 2025.

I conclude and report that the Chief Officer/ Responsible Financial Officer and Finance Officer/Deputy Proper Officer have maintained a high standard of recordkeeping, which has simplified the audit process. The Council's control systems are efficient and effective and give the appropriate level of confidence, that the financial statements and reports reflect a true and accurate account of the Council's finance and governance records.

Internal Auditor – 23rd October 2025.

Workington Town Council

FINANCE AND GENERAL PURPOSES COMMITTEE	**Agenda Item** No. **11**
Meeting date: **Monday 24th November 2025**	
From: **Chief Officer/RFO**	
Title: **Community Governance Review**	

1. **RECOMMENDATION**
   To discuss the below request from Cumberland Council and agree actions.

2. **DETAIL**
   The Council has received an email from Cumberland Council:

   Cumberland Council's Electoral Services Team are looking to commence a Community Governance Review (CGR) in 2026.

   The review will only consider the following:
   A) Councillor Numbers
   B) Merging of Parish Councils
   C) Minor Boundary Amendments – anomalies only

   A copy of the CGR guidance is included and ask that you let us know if you would like any of the above to be considered in the review for your Parish.

   We have identified a number of parishes that we think will benefit from a review of councillor numbers, so we will be contacting these parishes directly over the coming days to discuss.

   As with any CGR, a formal timetable, consultation, terms of reference will be produced, and we will begin engagement events as and when necessary. We are *aiming to seek Council permission to commence the CGR's in January, so we ask that you come back to us by no later than Friday 28th November if you wish your parish to be involved in this review.*

3. BUDGET IMPLICATIONS

None at present.

Communities and Local Government

The Local Government Boundary Commission for England

Guidance on community governance reviews

www.communities.gov.uk

Guidance on community governance reviews

March 2010
Department for Communities and Local Government
Local Government Boundary Commission for England

Department for Communities and Local Government
Eland House
Bressenden Place
London
SW1E 5DU
Telephone: 0303 444 0000
Website: www.communities.gov.uk

If you require this publication in an alternative format please email alternativeformats@communities.gsi.gov.uk

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Contents

Foreword

This document comprises guidance issued by the Secretary of State and the Local Government Boundary Commission for England under section 100 of the Local Government and Public Involvement and Health Act 2007 (the 2007 Act) on undertaking, and giving effect to recommendations made in, community governance reviews and on making recommendations about electoral arrangements respectively.

The Implementation Plan for the Local Government white paper, *Strong and Prosperous Communities*[1] (the 2006 white paper), sets out Communities and Local Government's future approach to guidance. It proposes that guidance must be short, clear and practical, and that an open and inclusive approach to its preparation should be followed, involving the range of stakeholders who will be affected by or have an interest in it.

This guidance follows that approach. It is an updated version of guidance originally published in 2008 prepared by a partnership of Communities and Local Government and the Electoral Commission with stakeholders including DEFRA, the Local Government Association, County Councils Network, London Councils, the National Association of Local Councils, and the Society of Local Council Clerks. It aims to be clear and practical but also to encourage innovative and flexible local action. The main change to the guidance has been to reflect the establishment of the Local Government Boundary Commission for England, which is responsible for the boundary-related functions previously exercised by the Electoral Commission and the Boundary Committee for England.

A model community governance reorganisation order is available on the Department's website.[2]

[1] *Strong and Prosperous Communities*, the Local Government white paper, The Stationery Office, October 2006(Cm 6969).
[2] http://www.communities.gov.uk/publications/localgovernment/modelreorganisationorder

Section 1: Introduction

The Local Government and Public Involvement in Health Act 2007 and community governance reviews

1. Chapter 3 of Part 4 of the 2007 Act devolves the power to take decisions about matters such as the creation of parishes and their electoral arrangements to local government and local communities in England.

2. The Secretary of State therefore has no involvement in the taking of decisions about recommendations made in community governance reviews and the Local Government Boundary Commission for England's (LGBCE) involvement is limited to giving effect to consequential recommendations for related alterations to the electoral areas of principal councils.

3. From 13 February 2008, district councils, unitary county councils and London borough councils ('principal councils') have had responsibility for undertaking community governance reviews and have been able to decide whether to give effect to recommendations made in those reviews. In making that decision, they will need to take account of the views of local people.

4. Principal councils are required, by section 100(4) of the 2007 Act, to have regard to this guidance which is issued by the Secretary of State, under section 100(1) and (3), and the LGBCE under section 100(2).

5. This guidance is not an authoritative interpretation of the law (as that is ultimately a matter for the courts) and it remains the responsibility of principal councils to ensure that any actions taken by them comply with the relevant legislation. They should seek their own legal advice where appropriate.

Aim of this guidance

6. This guidance is intended to provide assistance to principal councils on:

a) undertaking community governance reviews

b) the making of recommendations for electoral arrangements for parish councils and the making of consequential recommendations to the LGBCE for related alterations to the boundaries of electoral areas of principal councils; and

c) giving effect to recommendations made in community governance reviews

Issues covered in this guidance

7. The guidance supports and helps to implement key aspects of the 2006 white paper. The 2007 Act requires that local people are consulted during a community governance review, that representations received in connection with the review are taken into account and that steps are taken to notify them of the outcomes of such reviews including any decisions.

8. The matters covered by the guidance include:

a) duties and procedures in undertaking community governance reviews (Chapter 2), including on community governance petitions; the document gives guidance on a valid petition, and for the requirement for petitions to meet specific numerical or percentage thresholds signed by local electors

b) making and implementing decisions on community governance (Chapter 3): the 2007 Act places a duty on principal authorities to have regard to the need to secure that any community governance for the area under review reflects the identities and interests of the local community in that area, and that it is effective and convenient; relevant considerations which influence judgements against these two principal criteria include the impact on community cohesion, and the size, population and boundaries of the proposed area

c) other forms of community governance not involving parishes (Chapter 4) for example, residents' associations, community forums, tenant management organisations, area committees

d) considerations on whether parish meetings and parish councils would be most appropriate, and electoral arrangements (Chapter 5)

e) consequential recommendations for related alterations to ward and division boundaries (Chapter 6)

Statutory provisions

9. In addition to the 2007 Act, legislation relating to parishes can also be found in the Local Government Act 1972 (in particular, provision about parish meetings and councils, the constitution of a parish meeting, the constitution and powers of parish councils and about parish councillors) and the Local Democracy, Economic Development and Construction Act 2009 (reviews of, and recommendations about, electoral areas by the LGBCE), as well as in other enactments.

Structure of guidance

10. This document is published jointly and is divided into two parts. Chapters 2 to 4 deal with those matters which the Secretary of State may issue guidance on and the issues raised in Chapters 5 and 6 are those on which the LGBCE may issue guidance. Having conducted a community governance review, unless in certain circumstances there are no implications for electoral arrangements, principal councils will need to consider both parts of this guidance together.

Further information

11. Further information about electoral arrangements for parishes and any related alterations to district or London borough wards, or county divisions should be sought from the LGBCE's website www.lgbce.org.uk

Section 2: Undertaking community governance reviews

Why undertake a community governance review?

12. Community governance reviews provide the opportunity for principal councils to review and make changes to community governance within their areas. It can be helpful to undertake community governance reviews in circumstances such as where there have been changes in population, or in reaction to specific or local new issues. The Government has made clear in the 2006 white paper and in the 2007 Act its commitment to parish councils. It recognises the role such councils can play in terms of community empowerment at the local level. The 2007 Act provisions are intended to improve the development and coordination of support for citizens and community groups so that they can make the best use of empowerment opportunities.

13. The 2007 Act is intended to streamline the process of taking decisions about giving effect to recommendations made in a community governance review, such as recommendations for the creation of new parishes and the establishment of parish councils, and about other matters such as making changes to parish boundaries and electoral arrangements. By devolving the powers to take these decisions from central government to local government, the 2007 Act is intended to simplify the decision-making process and make it more local.

14. Parish and town councils are the most local tier of government in England. There are currently about 10,000 parishes in England – around 8,900 of which have councils served by approximately 70,000 councillors. There is a large variation in size of parishes in England from those with a handful of electors to those with over 40,000 electors.

15. In many cases making changes to the boundaries of existing parishes, rather than creating an entirely new parish, will be sufficient to ensure that community governance arrangements to continue to reflect local identities and facilitate effective and convenient local government. For example, over time communities may expand with new housing developments. This can often lead to existing parish boundaries becoming anomalous as new houses are built across the boundaries resulting in people being in different parishes from their neighbours. In such circumstances, the council should consider undertaking a community governance review, the terms of reference of which should include consideration of the boundaries of existing parishes.

16. A community governance review offers an opportunity to put in place strong, clearly defined boundaries, tied to firm ground features, and remove the many anomalous parish boundaries that exist in England. Reviews also offer the chance to principal councils to consider the future of what may have become redundant or moribund parishes, often the result of an insufficient number of local electors within the area who are willing to serve on a parish council. Some of these issues are considered elsewhere in this guidance (see Chapter 3 about parish councils and parish meetings and Chapter 4 regarding grouping parishes and dissolving parish councils and abolishing parishes).

17. Since new boundaries may be used to provide the building blocks for district and London borough ward and/or county division boundaries in future electoral reviews of district, London borough, unitary and county councils, it is important that principal councils seek to address parish boundary anomalies when they arise. Principal councils should therefore consider carefully changes to parish boundaries as these can have consequential effects on the boundaries for other tiers of local government.

18. Community governance reviews may also be triggered by local people presenting public petitions to the principal council. This is explained in more detail in paragraphs 39 to 43 on public petitions to trigger community governance reviews.

Terms of reference for community governance reviews

19. The 2007 Act allows principal councils to determine the terms of reference under which a community governance review is to be undertaken. It requires the terms of reference to specify the area under review and the principal council to publish the terms of reference. If any modifications are made to the terms of reference, these must also be published.

20. Terms of reference will need to be drawn up or modified where a valid community governance petition has been received by the principal council. Local people will be able to influence the terms of reference when petitioning (see paragraphs 24 and 39 to 43 for more information).

21. As the 2007 Act devolves power from central to local government and to local communities, it is inappropriate to prescribe a “one size fits all" approach to terms of reference for community governance reviews applied by principal councils. However, the Government expects terms of reference to set out clearly the matters on which a community governance review is to focus. The local knowledge and experience of communities in their area which principal councils possess will help to frame suitable terms of reference. The terms should be appropriate to local people and their circumstances and reflect the specific needs of their communities.

22. In areas for which there is both a district council and a county council, district councils are required under section 79 of the 2007 Act to notify the county council of their intention to undertake a review and of their terms of reference. County councils play a strategic role in the provision of local services, and they can offer an additional dimension to any proposal to conduct a review, particularly as the terms of reference are being formulated. The bodies which the principal council must consult under section 93 of the 2007 Act include other local authorities which have an interest in the review. Such local authorities would include any county council for the area concerned. In such circumstances the district council should seek the views of the county council at an early stage.

23. Local people may have already expressed views about what form of community governance they would like for their area, and principal councils should tailor their terms of reference to reflect those views on a range of local issues. Ultimately, the recommendations made in a community governance review ought to bring about improved community engagement, better local democracy and result in more effective and convenient delivery of local services.

Timing of community governance reviews

24. A principal council is under a duty to carry out a community governance review if it receives a valid community governance petition for the whole or part of the council's area. However, the duty to conduct a review does not apply if:

a) the principal council has concluded a community governance review within the last two years which in its opinion covered the whole or a significant part of the area of the petition or

b) the council is currently conducting a review of the whole, or a significant part of the area to which the petition relates

25. Where a review has been conducted within the last two years the principal council still has the power to undertake another review if it so wishes. Where a review is ongoing, the council can choose to modify the terms of reference of the ongoing review to include the matters within the petition, or to conduct a second review.

26. Otherwise, the 2007 Act provides for a principal council to conduct a community governance review at any time. Principal councils will want to keep their community governance arrangements under review, and they should ensure that they consider on a regular basis whether a review is needed. A review may need to be carried out, for example, following a major change in the population of a community or as noted earlier in this chapter (see paragraph 15) to re-draw boundaries which have become anomalous, for example following new housing developments being built across existing boundaries. Principal councils should exercise their discretion, but it would be good practice for a principal council to consider conducting a review every 10-15 years – except in the case of areas with very low populations when less frequent reviews may be adequate.

27. In the interests of effective governance, the principal council should consider the benefits of undertaking a review of the whole of its area in one go, rather than carrying out small scale reviews in a piecemeal fashion of two or three areas. However, it is recognised that a full-scale review will not always be warranted, particularly where a review of the whole area or a significant part of the principal council's area has been carried out within the last few years. Occasionally, it may be appropriate to carry out a smaller review, for example, to adjust minor parish boundary anomalies.

28. Principal councils should use their knowledge and awareness of local issues when deciding whether to undertake a review. However, principal councils should avoid starting a community governance review if a review of district, London borough or county council electoral arrangements is being, or is about to be, undertaken. Ideally, community governance reviews should be undertaken well in advance of such electoral reviews, so that the LGBCE in its review of local authority electoral arrangements can take into account any parish boundary changes that are made. The LGBCE can provide advice on its programme of electoral reviews.

29. Where the LGBCE bases its new district or London borough ward boundaries on parish boundaries the Parliamentary Boundary Commission will then use these boundaries to determine parliamentary constituency boundaries (parliamentary constituencies use district and London borough wards as their building blocks). This illustrates the importance of keeping parish boundaries under review and ensuring they accurately reflect local communities.

30. Reorganisation of community governance orders (explained further in this chapter under implementation) creating new parishes, abolishing parishes or altering their area can be made at any time following a review. However for administrative and financial purposes (such as setting up the parish council and arranging its first precept), the order should take effect on the 1 April following the date on which it is made. Electoral arrangements for a new or existing parish council will come into force at the first elections to the parish council following the reorganisation order. However, orders should be made sufficiently far in advance to allow preparations for the conduct of those elections to be made. In relation to a new parish council, the principal council may wish to consider whether, during the period between 1 April and the first elections to the parish council, it should make interim arrangements for the parish to be represented by councillors who sit on the principal council.

31. Parish council elections should normally take place every four years at the same time as the elections for the district or London borough ward or, in areas outside of London which have no district council, the county division in which a parish, or part of a parish, is situated. However, where a new parish is to be created, it may be necessary to alter the date of the next parish election, particularly if the next elections to the ward or division are not scheduled to take place for some time. To achieve this, section 98 of the 2007 Act allows principal councils to modify or exclude the application of sections 16(3) and 90 of the Local Government Act 1972, so that the first election to the new parish council is held in an earlier year. This results in councillors serving either a shortened or lengthened first term to allow the parish council's electoral cycle to return to that of the unitary, district or London borough ward at the next election.

Undertaking community governance reviews

32. Section 93 of the 2007 Act allows principal councils to decide how to undertake a community governance review, provided that they comply with the duties in that Act which apply to councils undertaking reviews.

33. Principal councils will need to consult local people and take account of any representations received in connection with the review. When undertaking the review they must have regard to the need to secure that community governance reflects the identities and interests of the community in the area under review, and the need to secure that community governance in that area is effective and convenient. Further information on making recommendations is in Chapter 3.

34. Under the 2007 Act principal councils are required to consult both those local government electors in the area under review, and others (including a local authority such as a county council) which appears to the principal council to have an interest in the review. In the case of a community governance review where a parish council already exists, as a local authority, it too should be consulted. Other bodies might include local businesses, local public and voluntary organisations - such as schools or health bodies. The principal council must take into account any representations it receives as part of a community governance review.

35. Principal councils must consider the wider picture of community governance in carrying out their reviews. In some areas there may be well established forms of community governance such as local residents' associations, or community forums which local people have set up and which help make a distinct contribution to the community. Some principal councils may also have set up area committees which perform a specific role in the local community.

36. In undertaking a review, section 93(5) requires principal councils to take these bodies into account. Potentially, as representatives of their community, these bodies may be considered as foundations for or stages towards the creation of democratically elected parishes (further information about other non-parish forms of community governance can be found in Chapter 4).

37. Principal councils are required to complete the review, including consequential recommendations to the LGBCE for related alterations to the boundaries of principal area wards and/or divisions, within 12 months of the start of the community governance review. The review begins when the council publishes terms of reference of the review and concludes when the council publishes the recommendations made in the review[3]. The Government stated in the 2006 white paper that they wanted the process for undertaking community governance (formerly parish reviews) to be simplified and speeded up. Given that there is no longer the need to make recommendations to Central Government prior to implementing any review recommendations, the 2007 Act makes it easier for principal councils to reach decisions on community governance reviews. Whilst a community governance review will depend on a number of factors, such as the number of boundary changes, the Government believes it should be feasible to accomplish reviews within 12 months from the start.

38. Principal councils will need to build into their planning process for

[3] See section 102(3) of the 2007 Act for the interpretation of 'begin' and 'conclude' in relation to a review.

reviews reasonable periods for consultation with local electors and other stakeholders, for the consideration of evidence presented to them in representations, as well as for decision-making (see Chapter 3 on making and implementing recommendations made in community governance reviews). Implementation of reviews by Order and the requirement for the principal council to publicise the outcome of a community governance review are covered in paragraphs 98 to 103.

Public petitions to trigger community governance reviews

39. In recent years, the Government has been keen to encourage more community engagement. The 2006 white paper confirmed this development further stressing the intention to build on the existing parish structure improving capacity to deliver better services, and to represent the community's interests.

40. Under the 2007 Act, local electors throughout England can petition their principal council for a community governance review to be undertaken. The petition must set out at least one recommendation that the petitioners want the review to consider making. These recommendations can be about a variety of matters including:

- the creation of a parish
- the name of a parish
- the establishment of a separate parish council for an existing parish
- the alteration of boundaries of existing parishes
- the abolition of a parish
- the dissolution of a parish council
- changes to the electoral arrangements of a parish council
- whether a parish should be grouped under a common parish council or de-grouped

- a strong, inclusive community and voluntary sector
- a sense of civic values, responsibility and pride; and
- a sense of place – a place with a 'positive' feeling for people and local distinctiveness

- reflective of the identities and interests of the community in that area and
- effective and convenient
- the impact of community governance arrangements on community cohesion; and

- the size, population and boundaries of a local community or parish
- people from different backgrounds having similar life opportunities
- people knowing their rights and responsibilities

41. For a petition to be valid it must meet certain conditions. The first of these conditions is that a petition must be signed by the requisite number of local electors. It is recommended that petitioners aim to collect the requisite number of signatures based on the most recently published electoral register. It should be against this register that the petition thresholds (set out below) will be assessed. The three thresholds are:

a) for an area with less than 500 local electors, the petition must be signed by at least 50% of them
b) for an area with between 500 and 2,500 local electors, the petition must be signed by at least 250 of them
c) for an area with more than 2,500 local electors, the petition must be signed by at least 10% of them

42. These thresholds have been chosen to ensure that the minimum number of signatures to be obtained is neither so high that it will be impossible in most cases to collect that number nor so low as to allow a very small minority of electors to trigger a review. So, in areas with higher populations the threshold is not so high as to prevent a genuine desire for a review not being realised. Equally, in areas with smaller numbers of electors, this means that a handful of electors cannot initiate a review against the wishes of the majority of their fellow electors. The thresholds therefore help to ensure that the local democratic process is properly maintained.

43. The petition should define the area to which the review relates, whether on a map or otherwise, and refer to identifiable fixed boundaries. Where a proposed boundary is near an individual property, the petition must make clear on which side of the boundary the property lies. The petition must specify one or more proposed recommendations for review.

44. Where a petition recommends the establishment of a town or parish council or parish meeting (see paragraph 88) in an area which does not currently exist as a parish, the petition is to be treated as including a recommendation for a parish to be created even if it does not expressly make such a recommendation[4]

[4] See Section 80 (8) of the 2007 Act

Section 3: Making and implementing recommendations made in community governance reviews

45. As stated in the 2006 white paper parish councils are an established and valued form of neighbourhood democracy and management. They are not only important in rural areas but increasingly have a role to play in urban areas. We propose to build on the existing parish structure, so as to improve its capacity to deliver better services and represent the community's interests.

Context of parishes in the wider community

46. Communities and Local Government is working to help people and local agencies create cohesive, attractive and economically vibrant local communities, building on the Government's Sustainable Communities' strategy.

47. An important aspect to approaching sustainable communities is allowing local people a say in the way their neighbourhoods are managed. One of the characteristics of a sustainable community is the desire for a community to be well run with effective and inclusive participation, representation and leadership. This means:

a) representative, accountable governance systems which both facilitate strategic, visionary leadership and enable inclusive, active and effective participation by individuals and organisations; and

b) effective engagement with the community at neighbourhood level including capacity building to develop the community's skills, knowledge and confidence

48. Central to the concept of sustainable communities is community cohesion. The impact of community governance on cohesion is an issue to be taken into account when taking decisions about community governance arrangements, and this is discussed further below.

Defining a parish

49. Parish and town councils vary enormously in size, activities and circumstances, representing populations ranging from less than 100 (small rural hamlets) to up to 70,000 (large shire towns – Weston-Super-Mare Town Council being the largest). The majority of them are small; around 80% represent populations of less than 2,500. Small parishes with no parish council can be grouped with neighbouring parishes under a common parish council (see paragraphs 112 to 115).

50. Parish councils continue to have two main roles: community representation and local administration. For both purposes it is desirable that a parish should reflect a distinctive and recognisable community of place, with its own sense of identity. The views of local communities and inhabitants are of central importance.

51. The identification of a community is not a precise or rigid matter. The pattern of daily life in each of the existing communities, the local centres for education and child care, shopping, community activities, worship, leisure pursuits, transport facilities and means of communication generally will have an influence. However, the focus of people's day-to-day activities may not be reflected in their feeling of community identity. For instance, historic loyalty may be to a town but the local community of interest and social focus may lie within a part of the town with its own separate identity.

Criteria for undertaking a community governance review

52. Section 93 of the 2007 Act requires principal councils to ensure that community governance within the area under review will be:

- reflective of the identities and interests of the community in that area and
- effective and convenient

53. When considering the criteria identified in the 2007 Act, principal councils should take into account a number of influential factors, including:

- the impact of community governance arrangements on community cohesion and
- the size, population and boundaries of a local community or parish

54. In considering this guidance, the impact on community cohesion is linked specifically to the identities and interests of local communities. Size, population and boundaries are linked to both but perhaps more specifically to community governance being effective and convenient.

The identities and interests of local communities

55. Parish councils have an important role to play in the development of their local communities. Local communities range in size, as well as in a variety of other ways. Communities and Local Government is working to help people and local agencies create cohesive, attractive and economically vibrant local communities. The aim for communities across the country is for them to be capable of fulfilling their own potential and overcoming their own difficulties, including community conflict, extremism, deprivation and disadvantage. Communities need to be empowered to respond to challenging economic, social, and cultural trends, and to demographic change.

56. Parish councils can contribute to the creation of successful communities by influencing the quality of planning and design of public spaces and the built environment, as well as improving the management and maintenance of such amenities. Neighbourhood renewal is an important factor to improve the quality of life for those living in the most disadvantaged areas. Parish councils can be well placed to judge what is needed to build cohesion. Other factors such as social exclusion and deprivation may be specific issues in certain areas, and respect is fundamental to the functioning of all places and communities. The Government remains committed to civil renewal, and empowering citizens to work with public bodies, including parish councils, to influence public decisions.

57. 'Place' matters in considering community governance and is a factor in deciding whether or not to set up a parish. Communities and Local Government's vision is of prosperous and cohesive communities which offer a safe, healthy and sustainable environment. One aspect of that is strong and accountable local government and leadership. Parish councils can perform a central role in community leadership. Depending on the issue, sometimes they will want to take the lead locally, while at other times they may act as an important stakeholder or in partnership with others. In either case, parish councils will want to work effectively with partners to undertake the role of 'place-shaping', and be responsive to the challenges and opportunities of their area in a co-ordinated way.

58. It is clear that how people perceive where they live - their neighbourhoods - is significant in considering the identities and interests of local communities and depends on a range of circumstances, often best defined by local residents. Some of the factors which help define neighbourhoods are: the geography of an area, the make-up of the local community, sense of identity, and whether people live in a rural, suburban, or urban area.

59. Parishes in many cases may be able to meet the concept of neighbourhoods in an area. Parishes should reflect distinctive and recognisable communities of interest, with their own sense of identity. Like neighbourhoods, the feeling of local community and the wishes of local inhabitants are the primary considerations.

60. Today, there may well be a variety of different communities of interest within a parish; for example, representing age, gender, ethnicity, faith or life-style groups. There are other communities with say specific interests in schools, hospitals or in leisure pursuits. Any number of communities of interest may flourish in a parish but they do not necessarily centre on a specific area or help to define it.

61. Building a sense of local identity may make an important contribution to cohesion where a local area is facing challenges arising from rapid demographic change. In considering the criteria, community governance reviews need to home in on communities as offering a sense of place and of local identity for all residents.

Effective and convenient local government

62. The Government believes that the effectiveness and convenience of local government is best understood in the context of a local authority's ability to deliver quality services economically and efficiently, and give users of services a democratic voice in the decisions that affect them.

63. Local communities should have access to good quality local services, ideally in one place. A parish council may be well placed to do this. With local parish and town councils in mind, effective and convenient local government essentially means that such councils should be viable in terms of providing at least some local services, and if they are to be convenient they need to be easy to reach and accessible to local people.

64. In responding to the requirement for effective and convenient local government, some parish councils are keen, and have the capacity to take on more in the provision of services. However, it is recognised that not all are in position to do so. The 2007 Act provides a power of well-being to those parish councils who want to take on more, giving them additional powers to enable them to promote the social, economic and environmental well being of their areas. Nevertheless, certain conditions must be met by individual parish councils before this power is extended to them.

65. Wider initiatives such as the Quality Parish Scheme and charters agreed between parish councils and principal councils also help to give a greater understanding of securing effective and convenient local government. In such cases, parish and town councils which are well managed and good at representing local views will be in a better position to work closely with partner authorities to take more responsibility for shaping their area's development and running its services.

Factors for consideration

66. When reviewing community governance arrangements, principal councils may wish to take into account a number of factors, to help inform their judgement against the statutory criteria.

The impact on community cohesion of community governance arrangements

67. Setting up parishes and parish councils clearly offers the opportunity to strengthen community engagement and participation, and generate a positive impact on community cohesion. In conducting community governance reviews (whether initiated by itself or triggered by a valid petition), the principal council should consider the impact on community cohesion when deciding whether or not to set up a parish council.

68. Britain is a more diverse society – ethnically, religiously and culturally – than ever before. Today's challenge is how best to draw on the benefits that migration and diversity bring while addressing the potential problems and risks to cohesion. Community cohesion is about recognising the impact of change and responding to it. This is a fundamental part of the place-shaping agenda and puts local authorities at the heart of community building.

69. In its response to the recommendations of the Commission on Integration and Cohesion the Government has defined community cohesion as what must happen in all communities to enable different groups of people to get on well together. A key contributor to community cohesion is integration which is what must happen to enable new residents and existing residents to adjust to one another.

70. The Government's vision of an integrated and cohesive community is based on three foundations:

- people trusting one another and trusting local institutions to act fairly

71. And three key ways of living together:

- a shared future vision and sense of belonging
- a focus on what new and existing communities have in common, alongside a recognition of the value of diversity
- strong and positive relationships between people from different backgrounds

72. The Commission on Integration and Cohesion's report, *Our Shared Future*, is clear that communities have expert knowledge about their own circumstances and that actions at the local level contribute to achieving integration and cohesion, with local authorities well placed to identify any pressures. The Commission reports that policy makers and practitioners see civic participation as a key way of building integration and cohesion – from ensuring people have a stake in the community, to facilitating mixing and engendering a common sense of purpose through shared activities. The 2006 white paper's proposals for stronger local leadership, greater resident participation in decisions and an enhanced role for community groups contribute to promoting cohesion.

73. Community cohesion is about local communities where people should feel they have a stake in the society, and in the local area where they live by having the opportunity to influence decisions affecting their lives. This may include what type of community governance arrangements they want in their local area.

74. The 2007 Act requires principal councils to have regard to the need to secure that community governance reflects the identity and interests of local communities; the impact on community cohesion is linked strongly to it. Cohesion issues are connected to the way people perceive how their local community is composed and what it represents, and the creation of parishes and parish councils may contribute to improving community cohesion. Community governance arrangements should reflect, and be sufficiently representative of, people living across the whole community and not just a discrete cross-section or small part of it. It would be difficult to think of a situation in which a principal council could make a decision to create a parish and a parish council which reflects community identities and interests in the area and at the same time threatens community cohesion. Principal councils should be able to decline to set up such community governance arrangements where they judged that to do so would not be in the interests of either the local community or surrounding communities, and where the effect would be likely to damage community cohesion.

75. As part of a community governance review a principal council should consider whether a recommendation made by petitioners will undermine community cohesion in any part of its area.

76. Challenges to community cohesion are often very local in nature and because of their knowledge of local communities, local authorities are in a good position to assess these challenges. As for the other considerations set out in this guidance, principal councils will wish to reach a balanced judgement in taking community cohesion into account in community governance arrangements.

Size, population and boundaries of a local community or parish

77. Size, population and boundaries of a local community or parish are linked to aspects of both principal criteria as identified in the 2007 Act, but perhaps more specifically to community governance being effective and convenient. Often it is factors such as the size, population and boundaries which influence whether or not it is going to be viable to create a parish council. Parishes must fall within the boundaries of a single principal council's area.

78. The Local Government Commission for England in its 1993 Report *Renewing Local Government in the English Shires* makes the point that there is a long history of attempts to identify ideal minimum and maximum sizes for local authorities. Instead its preference was for authorities to be based on natural communities and reflecting people's expressed choices. This is even truer today, particularly at the most local level of government. Nevertheless, the size of communities and parishes remains difficult to define.

79. Parish councils in England currently vary greatly in size from those with a handful of electors with some representing hamlets of around 50 people to those in towns with well over 40,000 electors. Geography and natural boundaries; population size; and to an extent 'council size' (the term used by the LGBCE to describe the number of councillors who are elected to a local authority) may influence how small or large a parish council can be.

80. The general rule should be that the parish is based on an area which reflects community identity and interest and which is of a size which is viable as an administrative unit of local government. This is generally because of the representative nature of parish councils and the need for them to reflect closely the identity of their communities. It is desirable that any recommendations should be for parishes or groups of parishes with a population of a sufficient size to adequately represent their communities and to justify the establishment of a parish council in each. Nevertheless as previously noted, it is recognised that there are enormous variations in the size of parishes, although most parishes are below 12,000 in population.

81. A parish council should be in a position to provide some basic services and many larger parishes will be able to offer much more to their local communities. However, it would not be practical or desirable to set a rigid limit for the size of a parish whether it is in a rural or urban area, although higher population figures are generally more likely to occur in urban areas. Equally, a parish could be based on a small but discrete housing estate rather than on the town within which the estate lies.

82. There may be cases where larger parishes would best suit the needs of the area. These might include places where the division of a cohesive area, such as a Charter Trustee town (see paragraphs 133 to 134), would not reflect the sense of community that needs to lie behind all parishes; or places where there were no recognisable smaller communities.

83. As far as boundaries between parishes are concerned, these should reflect the "no-man's land" between communities represented by areas of low population or barriers such as rivers, roads or railways. They need to be, and be likely to remain, easily identifiable. For instance, factors to consider include parks and recreation grounds which sometimes provide natural breaks between communities but they can equally act as focal points. A single community would be unlikely to straddle a river where there are no crossing points, or a large area of moor land or marshland. Another example might be where a community appeared to be divided by a motorway (unless connected by walkways at each end). Whatever boundaries are selected they need to be, and be likely to remain, easily identifiable.

84. In many cases a boundary change between existing parishes, or parishes and unparished areas, rather than the creation of an entirely new parish, will be sufficient to ensure that parish arrangements reflect local identities and facilitate effective and convenient local government. For example, over time, communities may expand with new housing developments. This can often lead to existing parish boundaries becoming anomalous as new houses are built across them resulting in people being in different parishes from their neighbours.

85. A review of parish boundaries is an opportunity to put in place strong boundaries, tied to firm ground detail, and remove anomalous parish boundaries. Since the new boundaries are likely to be used to provide the building blocks for district ward, London borough ward, county division and parliamentary constituency boundaries in future reviews for such councils, it is important that principal councils seek to address parish boundary issues at regular intervals.

Parish meetings and parish councils

86. Under the Local Government Act 1972 all parishes, whether or not they have a parish council, must have a parish meeting. In many parishes the requirement to have a parish meeting takes the form of at least one annual meeting, or more often several meetings during each year, organised (where one exists) by the parish council or if not by the parish meeting itself. The parish meeting of a parish consists of the local government electors for the parish, and as such local electors are invited to attend these meetings. Parish meetings have a number of functions, powers and rights of notification and consultation. The trustees of a parish meeting hold property and act on its behalf. Depending on the number of local government electors in the parish, there are different rules about whether or not a parish council must be created for the parish, or whether it is discretionary.

87. Where principal councils are creating new parishes, the 2007 Act requires them to make recommendations about whether or not a new parish should be constituted in their area. New parishes can be constituted in a number of different ways, including by creating a parish in an area that is not currently parished, amalgamating two or more parishes and separating part of a parish, with or without aggregating it with parts of other parishes.

88. Section 94 of the 2007 Act applies in relation to these recommendations. It places principal councils under a duty to recommend that a parish should have a council in parishes which have 1000 electors or more. In parishes with 151 to 999 electors the principal council may recommend the creation of either a parish council or a parish meeting. In parishes with 150 or fewer electors principal councils are unable to recommend that a parish council should be created and therefore only a parish meeting can be created. The aim of these thresholds is to extend the more direct participatory form of governance provided by parish meetings to a larger numbers of electors. Equally, the thresholds help to ensure that both the population of a new parish for which a council is to be established is of sufficient size to justify its establishment and also that local people are adequately represented.

89. One of the reasons for these differing thresholds is that the Government recognises the difficulty which sometimes exists in small parishes, in particular, in managing to get sufficient numbers to stand for election to the parish council. However, the thresholds identified above do not apply to existing parish councils. If the community governance review concludes that the existence of the parish council reflects community identities and provides effective and convenient local government, despite the small number of electors, then it can recommend that the parish council should continue in existence. So, where an existing parish of 150 or less electors already has a parish council with the minimum number of five parish councillors it can continue to have a parish council.

90. If a principal council chooses to establish a parish council, or if an existing parish whose boundaries are being changed has a parish council, the principal authority must consult on, and put in place the necessary electoral arrangements for that parish. (See Chapter 5 Electoral Arrangements.)

Recommendations and decisions on the outcome of community governance reviews

91. Community governance reviews will make recommendations on those matters they have considered, as defined by the terms of reference set at the start of the review.

92. A principal council must make recommendations as to:

a) whether a new parish or any new parishes should be constituted

b) whether existing parishes should or should not be abolished or whether the area of existing parishes should be altered or

c) what the electoral arrangements for new or existing parishes, which are to have parish councils, should be

93. It may also make recommendations about:

a) the grouping or degrouping of parishes

b) adding parishes to an existing group of parishes or

c) making related alterations to the boundaries of a principal councils' electoral areas

94. In deciding what recommendations to make the principal council must have regard to the need to secure that community governance reflects the identities and interests of the community in that area and is effective and convenient. The 2007 Act provides that it must also take into account any other arrangements (apart from those relating to parishes and their institutions) that have already been made, or that could be made, for the purposes of community representation or community engagement.

95. The recommendations must take account of any representations received and should be supported by evidence which demonstrates that the recommended community governance arrangements would meet the criteria set out in the 2007 Act. Where a principal council has conducted a review following the receipt of a petition, it will remain open to the council to make a recommendation which is different to the recommendation the petitioners wished the review to make. This will particularly be the case where the recommendation is not in the interests of the wider local community, such as where giving effect to it would be likely to damage community relations by dividing communities along ethnic, religious or cultural lines.

96. In making its recommendations, the review should consider the information it has received in the form of expressions of local opinion on the matters considered by the review, representations made by local people and other interested persons, and also use its own knowledge of the local area. It may be that much of this information can be gained through the consultation which the council will have held with local people and also the council's wider engagement with local people on other matters. In taking this evidence into account and judging the criteria in the 2007 Act against it, a principal council may reasonably conclude that a recommendation set out in a petition should not be made. For example, a recommendation to abolish or establish a parish council, may negatively impact on community cohesion, either within the proposed parish area, or in the wider community within which it would be located, and therefore should not be made.

97. The aim of the 2007 Act is to open up a wider choice of governance to communities at the most local level. However, the Government considers that there is sufficient flexibility for principal councils not to feel 'forced' to recommend that the matters included in every petition must be implemented.

98. Under the 2007 Act the principal council must both publish its recommendations and ensure that those who may have an interest are informed of them. In taking a decision as to whether or not to give effect to a recommendation, the principal council must have regard to the statutory criteria (see paragraph 51). After taking a decision on the extent to which the council will give effect to the recommendations made in a community governance review, the council must publish its decision and its reasons for taking that decision. It must also take sufficient steps to ensure that persons who may be interested in the review are informed of the decision and the reasons for it. Who should be informed will depend on local circumstances. Publicising the outcome of reviews is dealt with in the next section on implementation.

Implementation of community governance reviews by order

99. There are a number of steps that a principal council must take to publicise the outcome of any review it has conducted, and to provide information about that outcome to the bodies it must notify following any reorganisation order it makes to implement the review. Community governance reviews should be conducted transparently so that local people and other local stakeholders who may have an interest are made aware of the outcome of the decisions taken on them and the reasons behind these decisions.

100. If the council implements the recommendations made in its review, there are other steps it is required to undertake. These include depositing copies of the reorganisation order[5] which the principal council will need to draw up to give effect to its decisions. Besides depositing at its main office a copy of the reorganisation order, it should also deposit a map showing the effects of the order in detail which should be available for inspection by the public at all reasonable times (i.e. during normal working hours). The 2007 Act also requires the council to make available a document setting out the reasons for the decisions it has taken (including where it has decided to make no change following a community governance review) and to publicise these reasons.

101. The principal council must publicise how the council has given effect to the review, and that the order and map are available for public inspection as set above. Other means of publicity it may wish to consider are through publication on the council's website, in local newspapers, on notice boards in public places, and in local libraries, town halls or other local offices. In addition, after a principal council has made a reorganisation order, as soon as practicable, it must inform the following organisations that the order has been made:

a) the Secretary of State for Communities and Local Government

b) the LGBCE

c) the Office of National Statistics

d) the Director General of the Ordnance Survey

e) any other principal council (e.g. a county council) whose area the order relates to

[5] A copy of a model reorganisation order with different examples of recommendations can be viewed on the Communities and Local Government website. It may help principal councils to draw up reorganisation orders which could be adapted to their own needs and circumstances. Principal councils are not obliged to follow this example. It is offered on an advisory basis and principal councils will want to seek their own legal advice that any orders they produce meet the necessary legal requirements.

102. The Audit Commission has statutory responsibility for appointing external auditors to all local councils in England. For the purposes of its audit appointment functions the Commission needs to be aware of changes emerging from community governance reviews. Therefore, principal councils should inform the Audit Commission of any reorganisation orders made to implement the recommendations of community governance reviews.

103. Section 97 of the 2007 Act provides for regulations to make incidental, consequential, transitional or supplementary provision for the purposes of, or in consequence of, reorganisation orders. Two sets of regulations have been made under the 2007 Act, which apply to reorganisation orders - both came into force on 8 April 2008. The first of these, the Local Government (Parishes and Parish Councils) (England) Regulations 2008 No.625 make provisions in relation to matters such as the distribution of property and the rights and liabilities of parish councils affected by a reorganisation order. The second set, the Local Government Finance (New Parishes) Regulations 2008 No.626 deal with the setting of precepts for new parishes.

104. Section 99 of the 2007 Act provides for public bodies affected by reorganisation following a community governance review to make agreements about incidental matters and what those agreements may provide for. So as to ensure that a reorganisation order has effect subject to the terms of any such agreement, principal councils should make provision for this in the reorganisation order. An example provision has been included in the model reorganisation order which can be found on the Communities and Local Government website (see footnote 2).

Maps of parish changes and mapping conventions

105. To assist those who will have an interest in any recommendations made by the principal council when conducting a community governance review and to accompany the reorganisation order, clear high quality maps should be produced to a standard equivalent to using Ordnance Survey large scale data as a base. Maps can be graphically presented at a reduced scale for convenience but preferably no smaller than 1:10,000 scale. Each recommendation and order should be depicted on a map or maps. The mapping should clearly show the existing parish ward, parish, district or London borough boundaries and all proposed parish ward and parish boundaries in the area(s) affected, or given effect to in a reorganisation order.

106. It can be useful to include some positional information to identify the location of the area(s) in relation to the complete area of the principal council. A colour key can be included to clearly identify each boundary type. Where there are only proposed changes to an existing parish boundary alignment it can be helpful to show in translucent colour any areas to be transferred from one parish to another. This indicates clearly the extent of the proposed change. It can also be beneficial to add unique references to all areas of transfer to create a cross reference to the re-organisation order document. Applying a reference to each order map should also be considered so that a link is created with the re-organisation order.

Section 4: Other aspects of community governance reviews

Parish names and alternative styles for parishes

107. Prior to the 2007 Act, a parish could be given the status of a town under section 245 of the Local Government Act 1972. "Town" status continues to be available to a parish. In addition, the 2007 Act inserted sections 12A and 12B into the 1972 Act to offer a further choice of alternative styles for a parish: community, neighbourhood and village. However, for as long as the parish has an alternative style, it will not also be able to have the status of a town and vice versa.

108. The 'name' of a parish refers to the geographical name of the area concerned and can be changed independent of a review by a principal council at the request of a parish council or parish meeting (where there is no parish council)[6]. A change in the status or 'style' of a parish allows for that area to be known as a town, community, neighbourhood or village, rather than as a parish. The status or style of the parish will be reflected in the name of any council of the parish, the parish meeting, any parish trustees, and the chairman or vice-chairman of the parish meeting or of any parish council. So, for example, the council of a parish which uses the style 'village' will be known as the 'village council' and its councillors as the 'village councillors', etc.

109. References in legislation to a 'parish' should be taken to include a parish which has an alternative style, as is the case in relation to a parish which has the status of a town. The same applies in relation to references in legislation to a 'parish meeting', 'parish council', 'parish councillor', 'parish trustees', etc in connection with a parish which has an alternative style.

110. The Government recognises that in long established parishes, particularly in rural areas, local people may wish to retain the name of their parish and the existing style of their parish councils, - although others may prefer "village" or another style. Following a community governance review, in areas previously unparished where a new parish is being created, people living there may wish for the style of their parish council to reflect the local community in a different way and may prefer one of the alternative styles. This may well be the case for those living in urban areas. Local authorities will wish to take

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[6] Section 75 Local Government Act 1972

account of these preferences in deciding the name of the parish and the chosen style.

111. Where the review relates to a new parish, it is for the principal council, in the first instance, to make recommendations as to the geographical name of the new parish, and as to whether or not it should have one of the alternative styles. So far as existing parishes under review by principal councils are concerned, the review must make recommendations as to whether the geographical name of the parish should be changed, but it may not make any recommendations for the parish about alternative style. It will be for the parish council or parish meeting to resolve whether the parish should have one of the alternative styles.

112. In relation to a group of parishes, provision about alternative styles for the group may be made by the principal council in a reorganisation order that forms that group, adds a parish to an existing group or de-groups a parish or group. A grouping containing a mixture of styles is not permitted under section 11A(4) of the Local Government Act 1972. Where an individual parish is removed from a group through a de-grouping order the parish must retain the style it had when it was part of the group until such time as the parish council or meeting resolves to adopt an alternative style. Provision about alternative styles in relation to groups will normally be made independently of a community governance review.

Grouping or degrouping parishes

113. Section 91 of the 2007 Act provides for a community governance review to recommend the grouping or degrouping of parishes by principal councils. As mentioned in chapter 3, (paragraph 87) unless they already exist as functioning parish councils smaller new parishes of less than 150 electors will be unable to establish their own parish council under the 2007 Act.

114. In some cases, it may be preferable to group together parishes so as to allow a common parish council to be formed. Degrouping may offer the reverse possibilities perhaps where local communities have expanded. Such proposals are worth considering and may avoid the need for substantive changes to parish boundaries, the creation of new parishes or the abolition of very small parishes where, despite their size, they still reflect community identity. Grouping or degrouping needs to be compatible with the retention of community interests. It would be inappropriate for it to be used to build artificially large units under single parish councils.

115. Section 91 also requires a review to consider the electoral arrangements of a grouped parish council or of a parish council established after a parish is de-grouped. Each parish in a group must return at least one councillor.

116. When making a recommendation to group or de-group parishes, the principal council may make a request to the LGBCE to make a related alteration to the boundaries of district or London borough wards or county divisions. For example, if a principal council decided to add an additional parish to a group, because of their shared community identities, it may wish to recommend that all of the parishes in the group be included in the same district ward (see Chapter 6 for more details).

Abolishing parishes, and dissolving parish councils

117. While the Government expects to see a trend in the creation, rather than the abolition, of parishes, there are circumstances where the principal council may conclude that the provision of effective and convenient local government and/or the reflection of community identity and interests may be best met, for example, by the abolition of a number of small parishes and the creation of a larger parish covering the same area. If, following a review, a principal council believes that this would provide the most appropriate community governance arrangements, then it will wish to make this recommendation; the same procedures apply to any recommendation to abolish a parish and/or parish council as to other recommendations (see paragraphs 90 -97). Regulations[7] provide for the transfer of property, rights and liabilities of a parish council to the new successor parish council, or where none is proposed to the principal council itself.

118. Section 88 of the 2007 Act provides for a community governance review to recommend the alteration of the area of, or the abolition of, an existing parish as a result of a review. The area of abolished parishes does not have to be redistributed to other parishes, an area can become unparished. However, it is the Government's view that it would be undesirable to see existing parishes abolished with the area becoming unparished with no community governance arrangements in place.

119. The abolition of parishes should not be undertaken unless clearly justified. Any decision a principal council may make on whether to abolish a parish should not be taken lightly. Under the previous parish review legislation, the Local Government and Rating Act 1997 , the

[7] The Local Government (Parishes and Parish Councils) (England) Regulations 2008 No.625.

Secretary of State considered very carefully recommendations made by principal councils for the abolition of any parish (without replacement) given that to abolish parish areas removes a tier of local government. Between 1997 and 2008, the Government rarely received proposals to abolish parish councils, it received only four cases seeking abolition and of these only one was approved for abolition by the Secretary of State.

120. Exceptionally, there may be circumstances where abolition may be the most appropriate way forward. Under the 2007 Act provisions, the principal council would need to consider local opinion, including that of parish councillors and local electors. It would need to find evidence that the abolition of a parish council was justified, and that there was clear and sustained local support for such action. A factor taken into account by the Government in deciding abolition cases, was that local support for abolition needed to have been demonstrated over at least a period equivalent to two terms of office of the parish councillors (i.e. eight years), and that such support was sufficiently informed. This means a properly constituted parish council should have had an opportunity to exercise its functions so that local people can judge its ability to contribute to local quality of life.

121. Where a community governance review is considering abolishing a parish council we would expect the review to consider what arrangements will be in place to engage with the communities in those areas once the parish is abolished. These arrangements might be an alternative forum run by or for the local community, or perhaps a residents' association. It is doubtful however, that abolition of a parish and its council could ever be justified as the most appropriate action in response to a particular contentious issue in the area or decision of the parish council.

122. In future, principal councils will wish to consider the sort of principles identified above in arriving at their decisions on whether or not to abolish a parish council. In doing so, they will be aware that decisions about community governance arrangements, including decisions for the abolition of a parish council, may attract a challenge by way of judicial review.

123. The 2006 white paper underlined the Government's commitment to parish councils as an established and valued form of neighbourhood democracy with an important role to play in both rural, and increasingly urban, areas.

124. Section 10 of the Local Government Act 1972 makes provision for the dissolution of parish councils in parishes with very low populations, but not for the de-parishing of the area. Recommendations for the dissolution of a parish council which is not in this position are undesirable, unless associated either with boundary changes which amalgamate parishes or divide a parish or with plans for a parish to be grouped with others under a common parish council (see paragraphs 112 to 115). Recommendations for changing a parish area (or part of a parish area) into an unparished area are also undesirable unless that area is amalgamated with an existing unparished urban area.

Rural areas

125. About 90% of the geographical area of England is covered by a parish, and this is mostly in rural or semi-rural areas. So, most populated rural areas already have a structure of local government that includes parishes and many of these have been in existence for hundreds of years. It is desirable that any changes do not upset historic traditions but do reflect changes that have happened over time, such as population shift or additional development, which may have led to a different community identity.

126. The focus of community feeling will differ from place to place and between different types of settlement. A scatter of hamlets may have a feeling of community within each hamlet, meriting a separate parish for each one, or amongst a number of hamlets, for which one parish covering all may be appropriate. Where a number of hamlets surround a village a parish could be based on the village and its environs, provided that the sense of individual identity is not lost.

127. In rural areas, the Government wants to encourage the involvement of local people in developing their community and having a part to play in shaping the decisions that affect them. A parish can be a useful and democratic means of achieving this.

London

128. The London Government Act 1963 abolished parishes existing at the time within London. When the boundaries for Greater London were established, they were adjusted to allow the surrounding shire counties to keep parishes that were in the fringe areas. Since then, London has been the only part of England not to have parishes or parish councils.

129. The Government's view is that Londoners should have the same rights as the rest of the country. The 2007 Act corrects this anomaly to allow London boroughs the possibility to exercise the same community governance powers as other principal councils including being able to set up parishes and parish councils. Similarly, local electors in London boroughs are, as elsewhere in England, able to petition for a community governance review.

130. In London, there is the same possibility to choose a style for a parish perhaps to reflect better the local urban area like “community” or “neighbourhood”. Whilst some parts of London are populated by people who may be more transient or mobile than elsewhere, there are equally areas of the capital where there are stable populations who may wish to see the creation of a parish council for their local area.

Other urban areas

131. There are parts of rural or semi-rural England which are unparished, but the opportunities for establishing new parishes are increasingly to be found in urban and suburban areas. It is possible that identifying the community upon which a parish might be based may be more difficult to discern in some urban areas. A “community” perhaps already represented by a voluntary organisation or a community endeavour, such as a Neighbourhood Watch area or a residents’ association, may indicate a suitable area on which to base proposals for a new or altered parish, (see paragraphs 135 -145).

132. Much of the information described in Chapter 3 on the identities and interests of local communities is applicable to urban areas. There are parishes in parts of some large cities or unitary authorities, as well as a number of parishes in the metropolitan boroughs of the larger conurbations. Some of these parishes have been created under the Local Government and Rating Act 1997 Act, but in most metropolitan boroughs these are on the more sparsely populated peripheries (the originals having been transferred, as part of former rural districts, to the metropolitan counties in 1974).

133. The lower population limits and grouping mentioned above are more relevant to rural areas than to urban areas, although both are applicable in law. The general rule is that the parish is based on an area which reflects community identity and interest and which is viable as an administrative unit. In urban areas this may mean, for example, that a parish should be based on a housing estate rather than on the town within which the estate lies. The larger the town, the greater will be the scope for identification of distinct communities within it.

Charter trustee areas

134. Charter trustees were established following the local government reorganisations in the early 1970s and 1990s to preserve the historic identity of former boroughs or cities, most with relatively large populations. To this end, charter trustees have the power to carry out ceremonial functions. They were not intended to act as administrative units. Proposals to create a parish or parish council covering all or part of a charter trustee area need to be judged in particular against the following considerations:

a) the effect on the historic cohesiveness of the area

b) what are the other community interests in the area? Is there a demonstrable sense of community identity encompassing the charter trustee area? Are there smaller areas within it which have a demonstrable community identity and which would be viable as administrative units?

135. These issues need to be taken into account in those areas with certain cities or boroughs which will be affected by any consequent reorganisation from the structural and boundary changes in the 2007 Act.

Other (non-parish) forms of community governance

136. In conducting a community governance review, principal councils must consider other forms of community governance as alternatives or stages towards establishing parish councils. Section 93(5) of the 2007 Act states that *"In deciding what recommendations to make [in the community governance review] the principal council must take into account any other arrangements… that have already been made or that could be made for the purposes of community representation or community engagement in respect of the area under review"*. The following paragraphs consider other types of viable community representation which may be more appropriate to some areas than parish councils, or may provide stages building towards the creation of a parish council. There is sometimes evidence locally of an existing community governance infrastructure and of good practice which are successfully creating opportunities for engagement, empowerment and co-ordination in local communities.

137. However, what sets parish councils apart from other kinds of governance is the fact they are a democratically elected tier of local government, independent of other council tiers and budgets, and possess specific powers. This is an important distinction to make. Parish councils are the foundation stones for other levels of local government in England. Their directly elected parish councillors represent local communities in a way that other bodies, however worthy, cannot since such organisations do not have representatives directly elected to those bodies.

138. The 2006 white paper recommended that local communities should be able to take more responsibilities for local issues affecting their area. Key to this approach is community empowerment, and the ability of various existing organisations themselves to see through specific projects to tackle local issues. Structures such as local residents' associations, community or neighbourhood forums and area committees have an important role to play in local community governance.

139. At the neighbourhood level, there are various initiatives in existence, which through being representative and accountable can effectively empower local people. They have varying degrees of power and influence, and commensurate levels of transparency and accountability.

Area committees

140. Area committees are part of the structure of some principal councils (e.g. district, unitary and London borough), where they choose to have them. Area committees are a key initiative for enabling local government to fulfil community governance roles and also to deliver government policy on issues affecting social inclusion in local communities. Principal councils also provide resources for area committees, and their councillors are commonly integral to their constitution. Area committees can cover large areas and exist to advise or make decisions on specific responsibilities that can include parks, off-street parking, public toilets, street cleaning, abandoned vehicles and planning applications amongst others. Also, more widely, they contribute to shaping council services and improving local service provision.

Neighbourhood management

141. Neighbourhood management programmes are similarly set up by principal councils and may be led by one of a number of bodies. The expansion of neighbourhood management was promoted in the 2006 White Paper as a tool to enable local authorities to deliver more responsive services through their empowerment of citizens and communities. Their purpose is to create the opportunity for residents to work with local agencies, usually facilitated by a neighbourhood manager, to improve services at the neighbourhood level.

142. Neighbourhood management arrangements aim to improve 'quality of life' through implementation of (rather than advising or making decisions on) better management of local environment, increasing community safety, improving housing stock, working with young people, and encouraging employment opportunities, supported strategically by relevant stakeholders and Local Strategic Partnerships. They tend to cover smaller populations than area committees. The 2006 white paper recommends that take up of neighbourhood management should be encouraged and that Government should work with local authorities pioneering the approach, to raise the profile of achievements and promote adoption elsewhere.

Tenant management organisations

143. The 2006 white paper makes a series of proposals that facilitate the empowerment of residents through tenant management organisations (TMOs). Tenant management organisations are established by the local housing authority; they usually function on urban housing estates and can take responsibility for housing services (such as collecting rents and service charges and organising repairs and maintenance) from the local housing authority under the Housing (Right to Manage) (England) Regulations 2008. The 2006 white paper promoted the role of TMOs and recommended simplifying and extending their scope; enabling them to take on additional services and undertake further representation of residents within neighbourhoods. A TMO is an independent legal body and usually elects a tenant-led management committee to the organisation; they can also enter into a legal management agreement with landlords.

Area/community forums

144. Area or community forums (including civic forums) can be set up by the principal council, or created by local residents to act as a mechanism to give communities a say on principal council matters or local issues. Sometimes forums are set up to comment on a specific project or initiative that will impact upon the local area, and so may be time-limited. They increase participation and consultation, aiming to influence decision making, rather than having powers to implement services. They vary in size, purpose and impact, but membership usually consists of people working or living in a specific area. Some forums also include ward councillors, and representatives from the council and relevant stakeholders can attend meetings.

Residents' and tenants' associations

145. Residents' and tenants' associations enable local people to participate in local issues affecting their neighbourhood or housing estate, including the upkeep of the local environment, crime, sometimes dealing with anti-social behaviour matters, or on some estates, housing management. They can be set up by any group of people living in the same area and can choose who members will be; how they will be represented and what they want to achieve. In the case of tenants' and residents' associations on estates, they may be established with direct support from the principal council, as a mechanism for communicating with the tenants and residents on its estates. To engage effectively with other organisations, residents' and tenants' associations must be able to show that they are accountable and represent the views of the whole community, rather than narrow self interests of just a few local people.

Community associations

146. Community associations offer a particular and widespread democratic model for local residents and local community-based organisations in a defined neighbourhood to work together for the benefit of that neighbourhood. They can use a model constitution registered with the Charity Commission. The principal council may also be represented on the association's committee. They usually manage a community centre as a base for their activities. Membership is open to everyone resident in the area.

Section 5: Electoral arrangements

Introduction

147. The purpose of a review undertaken by a principal council, or a petition from the electorate, is likely primarily to concern the administrative boundaries of a new or existing parish. As discussed earlier (Chapter 2), this might be in the light of growth from within an existing parish or a locally identified need for a new form of community governance. However, in addition to these primary concerns, principal authorities will also need to consider the governance of new or altered parishes. The principal council must have regard to the need for community governance within the area under review to reflect the identities and interests of the community in that area, and to ensure that the governance is effective and convenient. Further information on electoral arrangements is available from the LGBCE's website www.LGBCE.org.uk

What are electoral arrangements?

148. Electoral arrangements in relation to an existing or proposed parish council are defined in the 2007 Act and are explained in detail below:

a) ordinary year of election – the year in which ordinary elections of parish councillors are to be held

b) council size – the number of councillors to be elected to the council, or (in the case of a common council) the number of councillors to be elected to the council by local electors in each parish

c) parish warding – whether the parish should be divided into wards for the purpose of electing councillors. This includes considering the number and boundaries of any such wards, the number of councillors to be elected for any such ward and the name of any such ward

Ordinary year of election

149. Ordinary parish elections are held once every four years with all councillors being elected at the same time. The standard parish electoral cycle is for elections in 2011, 2015 and every four years after 2015, but parish elections may be held in other years so that they can coincide with elections in associated district or London borough wards or county divisions and share costs. For example, all London borough ward elections take place in 2010, 2014 and so on. We would therefore expect parish elections in London to take place in these years.

150. New or revised parish electoral arrangements come into force at ordinary parish elections, rather than parish by-elections, so they usually have to wait until the next scheduled parish elections. They can come into force sooner only if the terms of office of sitting parish councillors are cut so that earlier parish elections may be held for terms of office which depend on whether the parish is to return to its normal year of election.

151. For example, a parish that had elections in 2007 could wait until its next scheduled elections in 2011 for new parish wards to come into force. Alternatively, the new parish wards could have come into force at elections in 2009 if the terms of office of the councillors elected in 2007 were cut to two years. If the elections in 2009 were for two-year terms of office then the parish council could return to its normal electoral cycle in 2011.

152. Alternatively, if new or revised parish electoral arrangements are to be implemented in the third year of sitting councillors' term of office, provision can be made to cut short the term of office of existing councillors to three years. Elections could then take place with all councillors serving a five-year term of office, enabling the parish to return to its normal year of election.

Council size

153. Council size is the term used to describe the number of councillors to be elected to the whole council. The 1972 Act, as amended, specifies that each parish council must have at least five councillors; there is no maximum number. There are no rules relating to the allocation of those councillors between parish wards but each parish ward, and each parish grouped under a common parish council, must have at least one parish councillor.

154. In practice, there is a wide variation of council size between parish councils. That variation appears to be influenced by population. Research by the Aston Business School Parish and Town Councils in England (HMSO, 1992), found that the typical parish council representing less than 500 people had between five and eight councillors; those between 501 and 2,500 had six to 12 councillors; and those between 2,501 and 10,000 had nine to 16 councillors. Most parish councils with a population of between 10,001 and 20,000 had between 13 and 27 councillors, while almost all councils representing a population of over 20,000 had between 13 and 31 councillors.

155. The LGBCE has no reason to believe that this pattern of council size to population has altered significantly since the research was conducted. Although not an exact match, it broadly reflects the council size range set out in the National Association of Local Councils Circular 1126; the Circular suggested that the minimum number of councillors for any parish should be seven and the maximum 25.

156. In considering the issue of council size, the LGBCE is of the view that each area should be considered on its own merits, having regard to its population, geography and the pattern of communities. Nevertheless, having regard to the current powers of parish councils, it should consider the broad pattern of existing council sizes. This pattern appears to have stood the test of time and, in the absence of evidence to the contrary, to have provided for effective and convenient local government.

157. Principal councils should also bear in mind that the conduct of parish council business does not usually require a large body of councillors. In addition, historically many parish councils, particularly smaller ones, have found difficulty in attracting sufficient candidates to stand for election. This has led to uncontested elections and/or a need to co-opt members in order to fill vacancies. However, a parish council's budget and planned or actual level of service provision may also be important factors in reaching conclusions on council size.

Parish warding

158. Parish warding should be considered as part of a community governance review. Parish warding is the division of a parish into wards for the purpose of electing councillors. This includes the number and boundaries of any wards, the number of councillors to be elected for any ward and the names of wards.

159. In considering whether or not a parish should be divided into wards, the 2007 Act requires that consideration be given to whether:

a) the number, or distribution of the local government electors for the parish would make a single election of councillors impracticable or inconvenient; and

b) it is desirable that any area or areas of the parish should be separately represented

160. Accordingly, principal councils should consider not only the size of the electorate in the area but also the distribution of communities within it. The warding of parishes in largely rural areas that are based predominantly on a single centrally-located village may not be justified. Conversely, warding may be appropriate where the parish encompasses a number of villages with separate identities, a village with a large rural hinterland or where, on the edges of towns, there has been some urban overspill into the parish. However, each case should be considered on its merits, and on the basis of the information and evidence provided during the course of the review.

161. There is likely to be a stronger case for the warding of urban parishes, unless they have particularly low electorates or are based on a particular locality. In urban areas community identity tends to focus on a locality, whether this be a housing estate, a shopping centre or community facilities. Each locality is likely to have its own sense of identity. Again, principal councils should consider each case on its merits having regard to information and evidence generated during the review. (See also under Chapter 3, paragraphs 54 to 60).

The number and boundaries of parish wards

162. In reaching conclusions on the boundaries between parish wards the principal council should take account of community identity and interests in the area, and consider whether any particular ties or linkages might be broken by the drawing of particular ward boundaries. Principal councils should seek views on such matters during the course of a review. They will, however, be mindful that proposals which are intended to reflect community identity and local linkages should be justified in terms of sound and demonstrable evidence of those identities and linkages.

163. The principal council should also consider the desirability of parish warding in circumstances where the parish is divided by district or London borough ward and/or county division boundaries. It should be mindful of the provisions of Schedule 2 (electoral change in England: considerations on review) to the Local Democracy, Economic Development and Construction Act 2009 in relation to reviews of district or London borough and county council electoral arrangements. These provide that when the LGBCE is making changes to principal council electoral arrangements, no unwarded parish should be divided by a district or London borough ward or county division boundary, and that no parish ward should be split by such a boundary. While these provisions do not apply to reviews of parish electoral arrangements, the LGBCE believes that, in the interests of effective and convenient local government, they are relevant considerations for principal councils to take into account when undertaking community governance reviews. For example, if a principal council chooses to establish a new parish in an area which is covered by two or more district or London borough wards or county division boundaries it may also wish to consider the merit of putting parish warding in place to reflect that ward and/or division.

164. When considering parish ward boundaries principal councils should ensure they consider the desirability of fixing boundaries which are, and will remain, easily identifiable, as well as taking into account any local ties which will be broken by the fixing of any particular boundaries.

The number of councillors to be elected for parish wards

165. If a principal council decides that a parish should be warded, it should give consideration to the levels of representation between each ward. That is to say, the number of councillors to be elected from each ward and the number of electors they represent.

166. It is an important democratic principle that each person's vote should be of equal weight so far as possible, having regard to other legitimate competing factors, when it comes to the election of councillors. There is no provision in legislation that each parish councillor should represent, as nearly as may be, the same number of electors. However, the LGBCE believes it is not in the interests of effective and convenient local government, either for voters or councillors, to have significant differences in levels of representation between different parish wards. Such variations could make it difficult, in workload terms, for councillors to adequately represent the interests of residents. There is also a risk that where one or more wards of a parish are over-represented by councillors, the residents of those wards (and their councillors) could be perceived as having more influence than others on the council.

167. The LGBCE offers no specific guidelines for what might constitute significant differences in levels of representation; each case will need to be considered on its merits. Principal councils should be mindful that, for the most part, parish wards are likely to be significantly smaller than district or London borough wards. As a consequence, imbalances expressed in percentage terms may be misleading, disguising the fact that high variations between the number of electors per councillor could be caused by only a few dozen electors.

168. Where a community governance review recommends that two or more parishes should be grouped under a common parish council, then the principal council must take into account the same considerations when considering the number of councillors to be elected by each parish within the group.

Names of parish wards

169. In considering the names of parish wards, the principal council should give some thought to existing local or historic places so that, where appropriate, these are reflected and there should be a presumption in favour of ward names proposed by local interested parties.

Electorate forecasts

170. When considering the electoral arrangements for a parish, whether it is warded or not, the principal council must also consider any change in the number or distribution of the electors which is likely to occur in the period of five years beginning with the day when the review starts. The most recent electoral register should be used to gain an accurate figure for the existing electorate. Planning assumptions and likely growth within the area, based on planning permissions granted, local plans or, where they are in place, local development frameworks should be used to project an accurate five year electorate forecast. This ensures that the review does not simply reflect a single moment but takes account of expected population movements in the short- to medium-term.

171. Electorate forecasts should be made available to all interested parties as early as possible in the review process, ideally before the formal commencement of the review so that they are available to all who may wish to make representations.

Consent/protected electoral arrangements

172. If, as part of a community governance review, a principal council wishes to alter the electoral arrangements for a parish whose existing electoral arrangements were put in place within the previous five years by an order made either by the Secretary of State, the Electoral Commission, or the LGBCE, the consent of the LGBCE is required. This includes proposals to change the names of parish wards.

173. The principal council must write to the LGBCE detailing its proposal and requesting consent. The LGBCE will consider the request and will seek to ensure that the proposals do not conflict with the original recommendations of the electoral review, and that they are fair and reasonable.

174. Where a request for consent is made to the LGBCE, it will expect to receive evidence that the principal council has consulted with electors in the relevant parish(es) as part of the community governance review and will wish to receive details of the outcome of that review.

175. For changes to the number or boundaries of parish wards, the principal council will also need to provide the LGBCE with an existing and five-year forecast of electors in the parish(es) affected. Five-year forecasts should be accurate from the day that the review began. Both existing and forecast figures should be provided for the existing parish (and parish wards where relevant) and the proposed parish (and parish wards where relevant).

176. If the LGBCE consents to the changes it will inform the principal council which can then implement the proposed changes by local order. No LGBCE order is required. Conversely, if the LGBCE declines to give consent, no local order may be made by the local authority until the five-year period has expired.

Section 6: Consequential recommendations for related alterations to the boundaries of principal council's wards and/or divisions

177. As part of a community governance review, principal councils may wish to consider whether to request the LGBCE to make changes to the boundaries of district or London borough wards or county divisions to reflect the changes made at parish level.

178. There are three instances when a principal council may wish to consider related alterations to the boundaries of wards or divisions following:

- the creation, alteration or abolition of a parish
- the establishment of new or altered parish ward boundaries
- a grouping or de-grouping of parishes

179. In the interests of maintaining coterminosity between the boundaries of principal authority electoral areas and the boundaries of parishes and parish wards, principal councils may wish to consider as part of a community governance review whether to make consequential recommendations to the LGBCE for related alterations to the boundaries of any affected district or London borough wards and/or county divisions. The Commission may agree to make related alterations to ensure coterminosity between the new parish boundary and the related ward and/or division boundary. If so, the Commission will make an order to implement the related alterations. The Commission will not normally look to move ward or division boundaries onto new parish ward boundaries. However, it will consider each proposal on its merits.

180. In addition, when making a recommendation to group or de-group parishes, (see paragraph 108 to 111 for more details) the principal council may make a request to the LGBCE to make a related alteration of district or London borough ward or county division boundaries. For example, if a principal council decided to add an additional parish to a group it may wish to recommend that all of the parishes be included in the same district or London borough ward and/or county division. Recommendations for related alterations should be directly consequential upon changes made as part of a community governance review.

181. It will be for the LGBCE to decide, following the receipt of proposals, if a related alteration should be made and when it should be implemented. Only the LGBCE can make an order implementing any alterations to the district or London borough ward or county division boundary. No order will be made to implement related alterations until the order changing the boundary of the relevant parish(es) or parish ward(s), or the order grouping or de-grouping parishes, has been made. Rather than make related alterations that would create detached wards or divisions or that would have a disproportionate impact on ward or division electoral equality, the LGBCE may decide to programme an electoral review of the principal council area.

182. If, in liaison with the district or London borough council and/or the county council, the LGBCE decides to make related alterations to ward and/or division boundaries at a different time, it will consider whether there would be any adverse effects for local people in the holding of elections while the boundaries are not coterminous. However, changes to wards and divisions come into force at district or London borough and county ordinary elections in the electoral areas on either side of the electoral boundary change, so a period of non-coterminosity until the scheduled parish, district or London borough and county elections have taken place may be preferable to unscheduled elections. Unscheduled elections will be necessary to bring into force changes between adjacent parishes or wards whose scheduled elections never normally coincide.

183. In two-tier areas, district councils are advised to seek the views of the county council in relation to related alterations to division boundaries.

184. A principal council may decide that it does not wish to propose related alterations to ward or division boundaries. Where this results in boundaries no longer being coterminous, principal councils will need to be satisfied that the identities and interests of local communities are still reflected and that effective and convenient local government will be secured. Principal councils will also wish to consider the practical consequences, for example for polling district reviews, of having electors voting in parish council elections with one community but with a different community for district or London borough and/or county elections.

185. Where proposals for related alterations are submitted to the LGBCE, it will expect to receive evidence that the principal council has consulted on them as part of a community governance review and the details of the outcome of that review. Principal councils may wish to undertake this consultation at the same time as they consult on proposals to alter the boundaries of parishes or establish new parishes. They must complete the community governance review, including making any consequential recommendations to the LGBCE for related alterations, within a period of one year. Sufficient time should be given to the LGBCE to consider the proposals in advance of the election year in which the principal council proposes they be implemented.

186. The principal council will need to take into account the number of registered electors in any district or London borough ward or county division affected when the review starts, and a forecast of the number of electors expected to be in the areas within five years, and provide this information to the LGBCE. This information should be used to establish a total electorate figure for each district or London borough ward and/or county division affected by the recommendations, both for the current electorate and for expected electorate five years after the start of the review. These totals should also be provided to the LGBCE.

187. When submitting proposals to the LGBCE the principal council should illustrate the proposed changes on maps of a suitable scale, using different coloured lines and suitable keys to illustrate the required changes.

188. If the LGBCE decides not to implement the proposed related alterations, then the existing ward and/or division boundaries will remain in force. The LGBCE has no power to modify any recommendations submitted to it; it may only implement or reject the recommendations.

189. In most cases, related alterations to district or London borough ward and/or county division boundaries tend to be fairly minor in nature and simply tie the ward and/or division boundary to the affected parish boundary. However, if an authority has altered several parish and/or parish ward boundaries and proposes several related alterations to district or London borough ward and/or county division boundaries, the cumulative effect of these could affect electoral equality at district or London borough and/or county level. This could be particularly acute if a number of parishes were transferred between district or London borough wards or county divisions to reflect grouped parishes. In such circumstances, the LGBCE will wish to consider conducting an electoral review of the principal council area or an electoral review of a specified area within it. The timing of such reviews would be dependent on the LGBCE's review programme commitments.

Department for Communities and Local Government

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Workington
Town Council

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<tr><td>FINANCE & GENERAL PURPOSES COMMITTEE</td><td rowspan="3">Agenda Item No.
14</td></tr>
<tr><td>Meeting date: Monday 24th November 2025</td></tr>
<tr><td>From: Chief Officer/RFO</td></tr>
<tr><td colspan="2">Title: Council IT - CONFIDENTIAL</td></tr>
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1. **RECOMMENDATION**
   Committee are asked to consider approval of additional costs for the Council's IT.

2. **DETAIL**
   Officers have commenced with the transfer of the Council's IT from Cumberland Council to David Allen. However, additional costs have been identified following feedback from CC.

   App based phone system:
   Initial (one off) costs:
   £40 – number porting
   £510 – labour

   Monthly: £60.45 (£2,176.20 for 36 months)

   Internet and networking
   Initial costs (one off):
   Parts/Equipment - £1312.83
   Labour £680

   Monthly: Internet connection £31.50 (£1,134 for 36 months)

Committee to note that the staff laptops and screens which are currently on hire with Cumberland Council for a further two years will be given to the Council with no charge once the transfer has taken place.

3. BUDGET IMPLICATIONS

Total additional one offs
£550
£1992.83

Total additional monthly costs
£60.45 phones
£31.50 internet

£1,103.40 annual additional cost.
£3,310.20 additional total contract cost for 36 months.

From the Council's IT budget line.

DRAFT Budget 26-27

Finance & General Purposes		**Budget 24-25**	**Base Budget 25-26**	**Non-recurring items 25-26 only**	**Final spend 31st March 2025**	**Proposed Base Budget 26-27**	**Variation to base +/-**	**Non-recurring items 26-27 only**	**Budget use**	**Notes (estimated but not exhaustive breakdown)**
Staffing										
	Salary	£303,560	**£307,592**		**£283,330**	**£346,920**	**£39,328**		Salaries for the current staff structure plus additional FT EW (25/26 top scale point)	
	NI	£30,594	**£37,696**		**£25,939**	**£43,553**	**£5,857**		National Insurance for the current staff structure (top of the scale)	
	Pension	£59,855	**£55,760**		**£54,754**	**£68,833**	**£13,073**		Pension for the current staff structure (At 18.40% on top scale point) LGPS deficit (est £5k)	
	Staff associated costs				**New code 26**	**£17,500**	**£17,500**		Mileage Call out fees DBS checks Recruitment PPE Salaries admin Fee (Cumberland)	
	Training	£8,000	**£8,000**		**£8,004**	**£9,500**	**£1,500**		Training for staff	
Office										
	Telecoms IT	£8,500	**£36,968**		**£10,699**	**£33,000**	**-£3,968**		IT contract Rialtas accounting software licence Canva design package licence WTCCC broadband Printer lease MCS Estate management software	£19,200 IT £1,500 Rialtas Licence £130 Canva Licence £1000 WTCCC Broadband £2,000 Printer Lease (inc consumables) £8,000 My Council Services software
	General	£5,000	**£5,000**		**£5,894**	**£9,000**	**£4,000**		HSBC bank charges ICO Data Protection registration Equipment Printing and stationery Postage	
	Marketing		**£7,000**		**New code 25**	**£8,000**	**£1,000**		Council marketing & comms strategy	
Finance										
	Insurance	£7,500	**£7,500**		**£6,167**	**£9,150**	**£1,650**		Premises Insurance PLI Vehicle Insurance	Current plus 10% increase, plus insurance for new van
	Audit Fees	£3,000	**£4,000**		**£2,340**	**£3,000**	**-£1,000**		Internal and external auditor fees	
	PWLB capital	£5,000	**£5,200**		**£4,867**	**£5,400**	**£200**		Repayment of loan capital	As per schedule of payments
	PWLB Interest	£7,000	**£6,700**		**£6,804**	**£6,400**	**-£300**		Repayment of loan interest	As per schedule of payments

Property										
	Fleet lease	£5,500	**£6,150**		**£5,602**	**£13,000**	**£6,850**		Van lease and maintenance, tax x 2	
	Fleet consumables	£1,500	**£1,500**		**£1,222**	**£2,000**	**£500**		Fuel, antifreeze for vans	
	Accommodation	£15,000	**£16,501**		**£9,604**	**£30,000**	**£13,499**		WTCCC services Town hall rent and cleaning	£21,860 Town Hall rent £702 Town Hall cleaner £4110 utilities for Princess Street
	Asset management		**£100,000**		**New code 25**	**£55,000**	**-£45,000**	**£200,000**	Fire safety checks Legionnaires Surveys Electrics Security CCTV PS alarm system Maintenance of WTCCC Maintenance of noticeboards, matrix signs and colour screen Maintenance of ride on mower	
Civic Governance										
	Elections	£6,500	**£6,500**		**£6,633**	**£7,000**	**£500**		Provision for one by-election	
	Civic	£4,000	**£6,125**	**£6,000**	**£4,257**	**£7,500**	**£1,375**		Mayor Making Remembrance Civic Service Civic Dinner SSL License Robes and Regalia	£3,000 Mayor Making £3,000 Remembrance £300 Civic Service £300 Civic Dinner £25 Mayor's SSL license Robes and Reglia
	Websites	£2,000	**£2,000**		**£290**	**£1,500**	**-£500**		Wix subscriptions (website hosting) Website domain registrations	
	Subscriptions and memberships	£2,600	**£3,452**		**£2,896**	**£3,500**	**£48**		NALC CALC SLCC Living Wage Foundation HSE Purple Guide	£2,500 CALC/NALC Membership £73 Living Wage Foundation £25 Purple Guide Subscription £418 SLCC Membership
	Mayoral allowance	£3,100	**£3,100**		**£3,100**	**£3,100**	**£0**		Annual allowance for the current Mayor, paid monthly over 10 months.	
	Member Travel	£500	**£500**		**£500**	**£700**	**£200**		Costs to cover travel expenses for members	
	Twinning		**£5,000**		**£2,500**	**£5,000**	**£0**			
	Member Development	£750	**£750**		**£320**	**£750**	**£0**		Training for Councillors	
	Legal and professional	£10,000	**£10,000**		**£8,718**	**£20,000**	**£10,000**		Inc HR Support - Penninsula	
	Community Development Planning		**£10,000**		**£10,000**	**£10,000**	**£0**			
	Old codes									
	Staff mileage	£0	**£1,000**		**new code 25**	**£0**				
	Advertising	£250	**£250**		**£0**	**£0**			Moved to staff associated costs	
	PPE	£2,000	**£2,000**		**£1,920**	**£0**			Moved to staff associated costs	
	Printing & Stationery	£1,500	**£1,500**		**£1,497**	**£0**			Moved to general	
	Postage	£1,500	**£1,500**		**£1,619**	**£0**			Moved to general	
	Repairs & renewals	£5,000	**£5,000**	**£6,000**	**£2,120**	**£0**			Moved to Asset management	
	Contingency	£65,000	**£0**		**Old code**	**£0**			Chnaged to asset management in 25/26	
	Trusteeship	£5,000	**£8,300**	**£4,500**	**£5,605**	**£0**			Moved to Civic	
Total F & GP		**£569,709**	**£672,544**	**£16,500**		**£719,306**	**£66,312**	**£200,000**		
Total F & GP 26-27						**£919,306**				
			Difference 25/26 v 26/27	£46,762			£19,550			

DRAFT Budget 26-27

Culture & Community	Total available budget 24-25	Proposed Budget 25-26	Non-recurring items 25-26 only	Final spend 31st March 2025	Proposed Budget 26-27	Non-recurring items 26-27 only	Budget use	Notes (estimated but not exhaustive breakdown)
Christmas	£90,000	**£90,000**		**Lights - £63,014** **Festival £24,825**	**£90,000.00**		Christmas lights and Christmas festival	
Youth and Social Investment	£14,000	**£22,000**		**Youth & Comm work - £4066** **Schools comp - £1593** **Science workshops - £3737**	**£30,000.00**		Schools competition and youth and social investment support (anchor organisations)	£22,000 General £3000 schools competition £5000 Citizen's Advice
Events			New code	**AFD - £300** **Beacon lighting - 1389** **Oddsocks - £13456** **Easter - £1138** **Reach Out - 9835**	**£73,500.00**		Reach out, party in the park, outdoor theatre, AFD, Halloween, teddy bears picnic	£12,000 Reach Out (had own budget line in 25/26 budget) £25,000 Party in the Park (had own budget line in 25/26 budget) £15,500 Outdoor theatre £600 AFD £12,000 Halloween £3000 teddy bears picnic
Cultural Celebrations	£17,700	**£44,700**			**£5,000.00**		General cultural celebrations	
Funding	£8,000	**£15,000**			**£8,000.00**		Funding	
Sport					**£22,000.00**			Leisure Cente activities Tennis court annual programme and equipment £12,000 Festival of running (had own budget line in 25/26 budget)
Cultural Marketing	£5,000	**£6,000**		**£3,607.00**	**£9,500.00**		Marketing support for CSI activity	
Reach Out	£10,000	**£10,000**			**£0.00**		Annual health and well-being event	
Party in the Park	£20,000	**£25,000**		**£19,832.00**	**£0.00**		Annual event in Vulcan Park	
Festival of Running	£10,000	**£10,000**		**£9,602.00**	**£0.00**		Annnual Festival of running event	
Estate Development (Park, Play Areas, Ranch and Allotments)	£5,000	**£0**		**£5,000**	**£0**		Financial support for Carnegie Theatre	
Culture Commission - Music Centre	£2,500	**£0**		**£2,500**	**£0**		Financial support for Carnegie Music Centre	
Culture Commission – Sport	£2,000	**£0**		**£1,000**	**£0**		General budget for support to local sports clubs and activities. Considered by committee via the EOI form	
Culture Commission - Heritage	£5,000	**£0**		**£0**	**£0**		Financial support for Heritage projects	
Culture Commission - Summer camp	£3,000	**£0**		**£3,000**	**£0**		Used to fund the summer camp activities	
Art Exhibition	£5,000	**£0**			**£0**		Art exhibition for the community and local schools	
Total Culture	**£197,200**	**£222,700**			**£238,000**			

Total Culture 2026-2027 **£238,000**

DRAFT Budget 26-27

Environment	Base Budget 24-25	Proposed Base Budget 25-26	Non-recurring items 25-26 only	Proposed Base Budget 26-27	Variation to Base Budget +/-	Non-recurring items 26-27 only	Budget use	Notes (estimated but not exhaustive breakdown)
Environmental activities	£0	£3,000		£8,000	5,000	£0	Litter picks Competitions and activities Green hub programme	
Green Grants	£3,000	£3,000		£3,000	0	£0	Funding requests.	
Streetscene	£13,500	£10,000		£39,000	29,000	£15,000	Benches Bus shelters Defibrillators Footway lighting Quayside maintenance Street displays	£15,000 new mangers (one off)
Vulcan Park	£0	£19,000		£20,000	1,000		Vulcan Park costs	
Play areas	£0	£10,000	£35,000	£50,000	40,000		Play area costs	Inc Brewery House
Allotments	£0	£16,000	£8,700	£16,000	0	£6,000	Allotment costs	Removal of green waste / fly tipping Water charges Pest control Card saver / virtual terminal fees Non-recurring water butt costs (one off)
Estate management	£0	£10,000		£40,000	30,000		Estate management costs	General maintenance for all areas and buildings The Ranch - £7,100 Ride on service - £500 Bowling bower and green - £3,000 Tennis courts maintenance - £3,600 Potential acquisition maintenance
Estate Development	£0	£53,000	£148,000	£30,000	-23,000		Estate development costs	
Nature Partnership	£23,500	£25,500		£45,500	20,000		Workington Nature Partnership.	Contribution towards salaries, costs, materials/general support
Street Planting	£17,500	£26,000		£0	-26,000	£0	Now in streetscene	
Estate Development (Park, Play Areas, Ranch and Allotments)	£99,500	£0		£0				
Park Maintenance (Park, Play Areas, Ranch, Bowling green)	£30,000	£0		£0				
Allotments maintenance	£16,000	£0		£0				
Total Environment	**£203,000**	**£175,500**	**£191,700**	**£251,500**	**£76,000**	**£21,000**		

Total Environment 26-27			**£272,500**

Difference 25/26 v 26/27 £76,000

DRAFT Budget 26-27

Totals	Total available budget 26-27
Finance & General Purposes	£919,306
Culture	£238,000
Environment	£272,500
Total	**£1,429,806**

Totals	Total available budget 25-26
Finance & General Purposes	£689,044
Culture	£222,700
Environment	£367,200
Total	**£1,278,944**

Totals	Total available budget 24-25
Finance & General Purposes	£569,709
Culture	£197,200
Environment	£203,000
Total	**£969,909**

DRAFT Budget 26-27

	Budget
Total base budget	£1,208,806
Total one off project costs	£221,000
Total expenditure	**£1,429,806**

	Funded by
Allotment Rent	£12,500
Dividend	£7,500
The Ranch	£1,500
External Funding / event income	£50,000
Car Park	£1,000
Total	**£72,500**

Reserves request	£148,500

Total precept request 26-27	**£1,208,806**

Band D 24/25	£138.36
Band D 25/26	£144.75
Band D 26/27	£163.41

Band D percentage increase	13.49%
Precept percentage increase	12.89

25% minimum reserve 25-26	£302,201

Increase diff from 25/26 to 26/27
£138,062

Precept request 25/26
£1,070,744

DRAFT Budget 26-27

	Estimated reserves 31st March 26
Estimated carry forward 31st March 2026	**£496,599**
25% minimum reserve (of base budget 26/27)	£302,201
Available reserve at 31st March 2026	£194,397
Reserves call 26-27	£148,500
	£45,897