



LUDLOW TOWN COUNCIL A G E N D A

To: All Members of the Council, Unitary Councillors, Press
Contact: Gina Wilding
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Despatch date: 8th April 2026

POLICY & FINANCE COMMITTEE

You are summoned to attend a meeting of the Policy & Finance Committee to be held in The Guildhall, Mill Street, Ludlow SY8 1AZ on Monday 13th April 2026 at 7.00pm

Gina Wilding

Gina Wilding
Town Clerk

Key Agenda Items:

- FINANCIAL INFORMATION
- POLICY REVIEW
- STANDING ORDERS
- INTERNAL AND EXTERNAL AUDIT

The public may speak at this meeting.

In Public Open Session (15 minutes) – Members of the public are invited to make representations to the Council on any matters relating to the work of the Council or to raise any issues of concern.



1. Welcome from the Chairman and essential housekeeping information.

Councillors and members of the public are to note that the fire exits can be found to the rear of the building, right outside the Council Chamber and via the front door. The fire assembly point is on the pavement opposite the Guildhall. For fire safety purposes all Councillors should sign the attendance book and members of the public should sign the attendance sheet.

2. Recording of Meetings

Under the Openness of Local Government Regulations 2014, recording and broadcasting including blogging, tweeting and other social media is permitted during public sessions of Council meetings. The act of recording and broadcasting must not interfere with the meeting.

The Council understands that some members of the public may not wish to be recorded and asks that they make this known immediately.

3. Meeting Protocol

Members are reminded of the vital importance of mutual respect, professionalism, and full adherence to the Council's Code of Conduct, Standing Orders, and Meeting Protocol.

Councillors and officers have distinct yet complementary roles and work collaboratively in the best interests of the community. Councillors are responsible for setting policy and representing the public, while officers provide impartial advice and are tasked with implementing Council decisions.

During meetings, Members must conduct themselves with decorum, follow the established rules of debate, and respect the authority of the Chair. Disruptive behaviour, undue pressure on officers, or prioritising personal interests above Council objectives undermines good governance and is contrary to the standards of conduct expected in Council proceedings.

Maintaining integrity, accountability, and a respectful environment is essential to ensuring effective and transparent decision-making.

4. Apologies

To note apologies for absence from members of the Committee.

5. Declarations of Interests

To receive the declarations of interests from Members of the Committee.

- a) Disclosable Pecuniary Interest
- b) Declaration of conflicts of Interest
- c) Declarations of personal interest

Members are reminded that they must not participate in the discussion or voting on any matter in which they have a Disclosable Pecuniary Interest and should leave the room prior to the commencement of the debate.



- 6. Public Open Session (15 minutes)** – Members of the public are invited to make representations to the Council on any matters relating to the work of the Council or to raise any issues of concern.
- 7. Ludlow’s Unitary Councillors Session** – Ludlow’s Unitary Councillors are invited to provide a short update on Shropshire Council matters relating to Ludlow.
- 8. Minutes**
To approve the minutes of the **POLICY & FINANCE COMMITTEE** meeting held on **Monday 2nd March 2026**.
- 9. Items to Action**
To consider the items to action sheet from the previous Policy and Finance Committee Meeting held on **2nd March 2026**.

	ITEM	Attachment
10.	FINANCE INFORMATION To receive:-	
a)	Cash Book – Payments and Income for January and February 2026.	10a
b)	Reconciliation for January and February 2026.	10b
c)	Barclaycard - Payments, Income & Reconciliation for January and February 2026.	10c
d)	Petty Cash – Payments, Income & Reconciliation for January and February 2026.	10d
e)	Public Sector Deposit Fund – Payments, Income & Reconciliation for January and February 2026.	10e
f)	Income - Payments, Income & Reconciliation for January and February 2026.	10f
g)	Mayor’s Charity - Payments, Income & Reconciliation for December 2025, January and February 2026.	10g
h)	Mayor’s Charity Income - Payments, Income & Reconciliation for December 2025, January and February 2026.	10h
11.	DEBTORS	
a)	To receive a report of debtors.	11a
b)	To consider an explanation report on debtors.	11b
12.	POLICY REVIEW	
a)	To consider and adopt the new IT Policy	12a
b)	To consider and adopt the Communications Policy recommended by Communication Task and Finish Group.	12b
c)	To consider the revised 2025 NALC Standing Orders.	12c
13.	BUDGET TASK AND FINISH GROUP	
a)	To receive notes of the Budget Task and Finish Group meeting held on the 13 th March 2026.	13a



b)	To receive notes of the Budget Task and Finish Group meeting held on the 27 th March 2026.	13b
14.	CLIMATE ACTION TASK AND FINISH GROUP To note that the meeting was rescheduled for 9 th April 2026	No Papers
15.	TERMS OF REFERENCE To consider the Policy and Finance Terms of Reference and re-approve or make recommendations for consideration at the Annual Council meeting.	15
16.	INTERNAL AND EXTERNAL AUDIT	
a)	To consider the information received from the internal auditor IAC Ltd.	16a
b)	To consider the information received from external auditor PKF Littlejohn	16b
c)	To note the modernising the AGAR update	16c
17.	BT REMOVAL OF PAYPHONES To consider a reply to the consultation	17
18.	CCLA PUBLIC SECTOR DEPOSIT FUND INVESTMENT	
a)	To note the February 2026 statement.	18a
b)	To note the Redemption contract notes.	18b
19.	WEST MERCIA ENERGY To note the updated pricing for 2026/27	19
20.	EXCLUSION OF PRESS AND PUBLIC: PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960 The Chairman will move that the public be excluded from the meeting for the following item(s) of business pursuant to section 1 of the Public Bodies (Admission to Meetings) Act 1960, on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted	No papers
21.	EXTERNAL LEGAL SERVICES To approve the specification and companies to be approached for a quotation.	21
22.	PROCESS FOR INFORMATION GATHERING To discuss the implementation of FC resolution FC/420	No papers



M e m b e r s h i p

Members of the Policy & Finance Committee

Councillors Owen (Chair); Childs; Cowell; Gill; Ginger; Hepworth; Lyle; Maxwell-Muller; Parry; Scott-Bell; and Taylor (Vice-Chair)

Notes

**The next Policy & Finance Committee meeting will be held on the
8th May 2026**

Item 8

Minutes

MINUTES

Minutes of a meeting of the **POLICY AND FINANCE COMMITTEE** held in the Guildhall, Mill Street, Ludlow on **MONDAY 2nd MARCH 2026** at **7.00PM**

PF/191 **PRESENT**

Chair: Councillor R. Owen
Councillors: Cowell; Lyle; Parry; Scott Bell; Taylor.
Officers: Gina Wilding, Town Clerk
 Lucy Jones, Senior Finance Assistant

PF/192 **ABSENT**

Councillors Childs, Gill, Ginger, Hepworth and Maxwell-Muller were absent.

PF/193 **WELCOME**

The Chair, Councillor Owen, welcomed everyone to the Policy and Finance Committee meeting and advised on essential housekeeping information.

PF/194 **RECORDING OF MEETINGS**

The Chair notified those present that under the Openness of Local Government Regulations 2014, recording and broadcasting is permitted during public session of Council Meetings.

PF/195 **MEETING PROTOCOL**

The Chair reminded Members of the vital importance of mutual respect, professionalism, and full adherence to the Council's Code of Conduct, Standing Orders, and Meeting Protocol.

Councillors and officers have distinct yet complementary roles and work collaboratively in the best interests of the community. Councillors are responsible for setting policy and representing the public, while officers provide impartial advice and are tasked with implementing Council decisions.

During meetings, Members must conduct themselves with decorum, follow the established rules of debate, and respect the authority of the Chair. Disruptive behaviour, undue pressure on officers, or prioritising personal interests above Council objectives undermines good governance and is contrary to the standards of conduct expected in Council proceedings.

Maintaining integrity, accountability, and a respectful environment is essential to ensuring effective and transparent decision-making.

PF/196 APOLOGIES

Apologies for absence were received from Councillors Childs, Gill, Ginger and Maxwell-Muller.

PF/197 DECLARATIONS OF INTEREST

Disclosable Pecuniary Interests

None declared.

Declaration of Conflicts of Interest

None declared.

Declarations of Personal Interest

None declared.

PF/198 PUBLIC OPEN SESSION (15 minutes)

There were no members of the public or press present.

PF/199 UNITARY COUNCILLORS' SESSION

Unitary Councillor Parry, Ludlow South, was present but made no comment.

PF/200 MINUTES

RESOLVED RO/KC (5:0:1)

That the minutes of the Policy and Finance Committee meeting held on the 19th January 2026, be approved as a correct record, and signed by the Chair.

PF/201 ITEMS TO ACTION

The following comments on the Items to Action were made:-

PF/193 15/04/24 - ELECTRIC VEHICLE CHARGING

To request that a report be brought to Council to scope out the project, timeframe and costs for installing an electric vehicle charging compound.

Query & Response: Timeframe? Added to the Council's project list but not a priority project.

PF/187- SCAFFOLDING

That the Town Wall scaffolding report be noted and quotations will continue to be sought.

Query & Response: Update? Quotes are being sought but delayed due to nature of the site.

PF/140 28/11/22 - POLICY REVIEW

That:-

- a) a standard format and style template be adopted for use by all Committees for their policies, protocols and procedure documents.
- b) an electronic Policy Library be set up from a master list of such documents.
- c) the library is structured to reflect the Council's Executive and Service functions.
- d) Standing Orders retain their existing standard format.
- e) the format and style of up to three policies per meeting of existing documents is reviewed by Policy and Finance within a timing plan to review the format and style all policies.
- f) Staff produce a draft template for the next meeting.

Query & Response: Electronic Policy Library? Majority of policies are available on the website but we don't have a secure dedicated Councillor library.

PF/112 - ITEMS TO ACTION

That a report be presented to Full Council on the history of the CCTV project, to include details of the selection of the contractor, costings, payment schedule, Police contribution and accounting and any other important correspondence.

Query & Response: Update? Report to next Council meeting.

PF/93 - RESIDENTIAL RENTAL

That a residential rent remains at £500.00 per month to be increased annually by inflation from January 2026.

Query & Response: Update? Report to next Council meeting.

RESOLVED RO/MT (5:0:1)

That the items to action from the Policy and Finance Committee meeting held on the 19th January 2026, be approved.

PF/202 FINANCE INFORMATION

RESOLVED RO/MT (Unanimous)

That the Cash Book Payments, Income and Reconciliation; Barclaycard Payments, Income and Reconciliation; Petty Cash Payments, Income and Reconciliation; Public Sector Deposit Fund Payments, Income and Reconciliation; and Income Cash Book Payments, Income and Reconciliation for December 2025, be received.

PF/203 AGED DEBTORS

a) Debtors Report

RESOLVED RO/MT (Unanimous)

That the Debtors report be received.

PF/204 AGED DEBTORS

b) Debtors Explanation Report

RESOLVED RO/MT (Unanimous)

That the Debtors Explanation Report be received.

PF/205 3rd QUARTER INCOME AND EXPENDITURE

a) Income and Expenditure Report

RESOLVED RO/MT (Unanimous)

That the 3rd Quarter Income and Expenditure Report, be noted.

PF/206 b) Exceptions Report

RESOLVED RO/MT (5:0:1)

That the 3rd Quarter Exceptions Report, be approved.

PF/207 POLICY REVIEW

a) Corporate Governance Policy

RECOMMENDED RO/MT (4:1:1)

That:-

a) the Corporate Governance Policy, be adopted

b) clarity be provided on the difference between principles in the policy and those from CIPFA.

PF/208 b) Health and Safety Policy and Handbook

RECOMMENDED RO/KC (5:0:1)

That the Health and Safety Policy and Handbook, subject to the inclusion of “vaping” where reference is made to “smoking”, be adopted.

PF/209 c) Sexual Harassment Risk Assessment

RECOMMENDED RO/ISB (Unanimous)

That the Sexual Harassment Risk Assessment, be adopted.

PF/210 CLIMATE ACTION TASK AND FINISH GROUP

a) Minutes

RESOLVED RO/MT (Unanimous)

That the minutes of the Climate Action Task and Finish Group meeting held on the 29th January 2026 be received.

PF/211 b) Recommendations

RECOMMENDED RO/DL (5:0:1)

That:-

- a) purchase of a banner to be hung under the market stall canopy to be more easily identifiable at the Green Festival and other events, be approved.
- b) casual enquiry be made to the landowner of the Budgens old site to establish what the 'park' is going to look like and how long it is likely to be there?

PF/212 OVERHAUL OF PRACTITIONERS' GUIDE

RESOLVED RO/MT (Unanimous)

That the overhaul of the Practitioners' Guide be noted.

PF/213 CCLA PUBLIC SECTOR DEPOSIT FUND INVESTMENT

a) Statement – January 2026

RESOLVED RO/MT (5:0:1)

That the CCLA Public Sector Deposit Fund Investment statement for January 2026, be noted.

PF/214 b) Redemption Contract Notes – January 2026

RESOLVED RO/DL (5:0:1)

That the CCLA Public Sector Deposit Fund Redemption Contract Notes, be noted.

PF/215 MAYOR AND DEPUTY MAYOR EVENTS

RESOLVED RO/DL (Unanimous)

That the Mayor and Deputy Mayor's event attendance from November 2025 to January 2026, be noted.

FC/216 EXCLUSION OF PRESS AND PUBLIC: PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960

RESOLVED RO/DL (unanimous)

That that the public be excluded from the meeting for the following item(s) of business pursuant to section 1 of the Public Bodies (Admission to Meetings) Act 1960, on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business to be transacted, and the meeting continue in closed session.

The meeting closed at 8.39pm

Chair

Date

N.B. Closed Session Minutes WILL be issued for this meeting.



CLOSED MINUTES

Closed Session Minutes of a meeting of the **POLICY AND FINANCE COMMITTEE** held in the Guildhall, Mill Street, Ludlow on **MONDAY 2nd MARCH 2026** at **7.00PM**

PF/217 **CONTRACT**

RESOLVED MT/KC (5:0:1)

That the Council's IT infrastructure support services are appropriate.

The meeting closed at 8.39pm

Chairman

Date

Item 9
Items to Action

Policy & Finance Committee

Items to Action

Minute No.	Resolution	Action	Status	Date
DA/PF/26/07/21/23 26/07/21	<p><u>BARCLAYS.NET</u></p> <p><u>RECOMMENDED (Unanimous) GG/PA</u></p> <p>a) To open an additional Barclays Bank current account as part of the council's combined accounts, and to use the account solely for Barclays.net payments.</p> <p>b) To make a virement of £75.00 from the Contingencies Fund (501/4800) budget to the Bank Charges for the new account (101/4058).</p> <p>c) To investigate other payments options with Barclays Bank.</p>	<p>Open bank account</p> <p>Set up new account on Barclays.net</p> <p>Virement</p> <p>Investigate payment options</p>	<p>Done</p> <p>Complete</p> <p>Done</p>	<p>07/05/25</p> <p>02/08/21</p> <p>02/08/21</p>
PF/140 28/11/22	<p><u>POLICY REVIEW</u></p> <p>a) <u>Proposals from Councillor Adams</u></p> <p>That:-</p> <p>a) a standard format and style template be adopted for use by all Committees for their policies, protocols and procedure documents.</p> <p>b) an electronic Policy Library be set up from a master list of such documents.</p>	<p>Create template</p> <p>Set up electronic policy library</p>	<p>Done</p>	<p>11/01/23</p>

	<p>c) the library is structured to reflect the Council's Executive and Service functions.</p> <p>d) Standing Orders retain their existing standard format.</p> <p>e) the format and style of up to three policies per meeting of existing documents is reviewed by Policy and Finance within a timing plan to review the format and style all policies.</p> <p>f) Staff produce a draft template for the next meeting.</p>			
PF/59	<p>c) <u>Complaints Policies</u></p> <p>That the review of the Complaints policies be deferred.</p>	Defer until Communications Task and Finish completed		
PF/187	<p><u>SCAFFOLDING</u></p> <p>That the Town Wall scaffolding report be noted and quotations will continue to be sought.</p>	<p>Seek quotes</p> <p>Report back to P&F</p>		
PF/207	<p><u>POLICY REVIEW</u></p> <p>a) <u>Corporate Governance Policy</u></p> <p><u>RECOMMENDED RO/MT (4:1:1)</u></p> <p>That:-</p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p>	Done	20/04/26

	<p>a) the Corporate Governance Policy, be adopted</p> <p>b) clarity be provided on the difference between principles in the policy and those from CIPFA.</p>			
PF/208	<p>b) <u>Health and Safety Policy and Handbook</u></p> <p><u>RECOMMENDED RO/KC (5:0:1)</u></p> <p>That the Health and Safety Policy and Handbook, subject to the inclusion of “vaping” where reference is made to “smoking”, be adopted.</p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p>	Done	20/04/26
PF/209	<p>c) <u>Sexual Harassment Risk Assessment</u></p> <p><u>RECOMMENDED RO/ISB (Unanimous)</u></p> <p>That the Sexual Harassment Risk Assessment, be adopted.</p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p>	Done	20/04/26
PF/211	<p><u>CLIMATE ACTION TASK AND FINISH</u></p> <p>b) <u>Recommendations</u></p> <p><u>RECOMMENDED RO/DL (5:0:1)</u></p> <p>That:-</p>	<p>Recommend to Full Council</p> <p>Order Banner</p> <p>Make enquiries</p>	Done	20/04/26

	<p>a) purchase of a banner to be hung under the market stall canopy to be more easily identifiable at the Green Festival and other events, be approved.</p> <p>b) casual enquiry be made to the landowner of the Budgens old site to establish what the 'park' is going to look like and how long it is likely to be there?</p>			
PF/200	<p><u>MINUTES</u></p> <p>That the minutes of the Policy and Finance Committee meeting held on the 19th January 2026, be approved as a correct record, and signed by the Chair.</p>	<p>Sign minute</p> <p>File minutes</p> <p>Put online</p>	<p>Done</p> <p>Done</p> <p>Done</p>	<p>02/03/26</p> <p>04/03/26</p> <p>19/03/26</p>
PF/93	<p><u>RESIDENTIAL RENTAL</u></p> <p><u>RECOMMENDED GG/IMM (5:2:1)</u></p> <p>That a residential rent remains at £500.00 per month to be increased annually by inflation from January 2026.</p>	<p>Recommend to Full Council</p>	<p>Done</p>	<p>20/10/25</p>
PF/186	<p><u>BUDGET TASK AND FINISH GROUP</u></p> <p><u>Recommendations</u></p> <p><u>RECOMMENDED RO/MT (Unanimous)</u></p>	<p>Recommend to Full Council</p> <p>Make changes to EMR</p>	<p>Done</p> <p>Done</p>	<p>26/01/26</p> <p>19/02/26</p>

	<p>That:-</p> <ol style="list-style-type: none"> a) General Reserves in excess of 3 and up to 12 months of the value of the Precept, be approved. b) the final budget of £1,295,579.00 for 2026/27, be approved. c) the precept of £946,655.00 for 2026/27, be approved. d) the Budget Task and Finish Group continues to meet after the annual budget is set to develop more detailed specifications and costings for the Projects/EMR Action Plan. e) Earmarked Reserves funds be moved as follows:- 			
PF/180	<p><u>FINANCIAL REGULATIONS</u></p> <p><u>RECOMMENDED RO/MM (Unanimous)</u></p> <p>That Financial Regulation 5.15 be amended to include the following bullet point:-</p> <ul style="list-style-type: none"> • “except that any commitment to incur expenditure on obtaining legal advice shall require consultation with the Chair of the Council (or Deputy Chair in the absence of the Chair) or of the Chair of the Policy and Finance Committee.” 	<p>Recommend to Full Council</p> <p>Update Financial Regulations</p> <p>Circulate to Staff, Councillors and Website</p>	<p>Done</p> <p>Done</p> <p>Done</p>	<p>26/01/26</p> <p>25/02/26</p> <p>25/02/26</p>

PF/179	<p><u>POLICY REVIEW – CORPORATE GOVERNANCE POLICY</u></p> <p>That the two separate documents provided, be drafted into one document with tracked changes. The review of the Corporate Governance Policy be deferred to the next meeting.</p>	<p>Bring back to P&F</p> <p>Tracked changes</p>	<p>Done</p> <p>Done</p>	<p>02/03/26</p> <p>23/01/26</p>
PF/92	<p><u>BUTTERCROSS NON-DOMESTIC RATES</u></p> <p>That:-</p> <p>a) the new Buttercross ratable value of £1 and savings of £29,402.75 be noted.</p> <p>b) the savings of £29,402.75 made be placed in an earmarked reserve for Non-Domestic Rates.</p>	<p>Set up EMR</p> <p>Move monies to EMR</p>	<p>Done</p> <p>Done</p>	<p>04/08/25</p> <p>19/02/26</p>
PF/80	<p><u>AGED DEBTORS</u></p> <p>To write a letter to Futuresound requesting payment of outstanding invoice, and that in future years the Council invoices and receives full payment and a returnable £500.00 damage deposit in advance of the commencement of the event.</p>	<p>Chase debt</p> <p>Write a letter regarding future years</p>	<p>Email sent</p> <p>Meeting with Futuresound set up</p> <p>Done payment received</p>	<p>18/09/25</p> <p>10/02/26</p>

PF/174	<p><u>MINUTES</u></p> <p>That the minutes of the Policy and Finance Committee meeting held on the 24th November 2025, be approved as a correct record, and signed by the Chair.</p>	<p>Sign minute File minutes Put online</p>	<p>Done 19/01/26 Done 21/01/26 Done 23/01/26</p>
PF/182	<p><u>ASSET OF COMMUNITY VALUE</u></p> <p>That the Council supports the Community Right To Bid nomination for Ludlow Community Hospital as an Asset of Community Value and that the Mayor and Town Clerk draft a response to be circulated to Committee members prior to submission.</p>	<p>Circulate draft response to Councillors</p> <p>Submit response</p>	<p>Done 22/01/26</p> <p>Done 22/01/26</p>
PF/183	<p><u>SHROPSHIRE COUNTY PENSION FUND</u></p> <p><u>RECOMMENDED MT/RO (Unanimous)</u></p> <p>That the Actuarial Valuation Employers Contribution Rate of 16.8% for 2026/27, 2027/28 and 2028/29, be approved.</p>	<p>Recommend to Full Council</p>	<p>Done 26/01/26</p>
PF/188	<p><u>INSURANCE TASK AND FINISH GROUP</u></p> <p>That:-</p> <p>a) the notes be amended to include the attendance of the Mayor.</p>	<p>Amend notes</p> <p>Save notes in insurance folder</p>	<p>Done 23/01/26</p> <p>Done 23/01/26</p>

	<p>b) the notes be amended to include Gallaghers Client Directors full name.</p> <p>c) the notes of the Insurance Task and Finish Group meeting held on the 23rd December 2025, be received.</p> <p>d) a copy of the note defining insured council activities be held on the insurance file for future reference.</p>			
<p>PF/85</p>	<p><u>ASSERTION 10</u></p> <p>That:-</p> <p>a) the requirements to comply with Assertion 10 be noted.</p> <p>b) the following activities and workload to ensure compliance be approved:</p> <ul style="list-style-type: none"> • To source and deliver GDPR training for Councillors (budget 101/4009). • Review all websites to ensure systems and processes maintain compliance with: <ul style="list-style-type: none"> ○ The Transparency Code for Smaller Authorities, ○ The Accessibility Regulations (Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018), ○ Accounts and Audit Regulations, ○ Web Content Accessibility Guidelines 2.2AA and 	<p>Councillor GDPR Training</p> <p>Review websites for compliance</p> <p>Create IT Policy – NALC Template</p>	<p>Done</p> <p>Ongoing</p> <p>Done</p>	<p>Training 08/12/25</p> <p>19/01/26</p>

	<ul style="list-style-type: none"> ○ the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. ● Develop an IT Policy to ensure full compliance. 			
PF/94	<p><u>RESIDENTIAL RENTAL</u></p> <p>That a Residential Rental Task and Finish Group be set up.</p> <p>That the membership of the Residential Rental Task and Finish Working Group be made up of Councillors Childs, Ginger, Hepworth and Owen.</p>	Call the first meeting of the Residential Rental Task and Finish Group	Done	27/11/25
PF/97	<p><u>CLIMATE ACTION TASK AND FINISH GROUP</u></p> <p>That:-</p> <ol style="list-style-type: none"> a) the minutes of the Climate Action Task and Finish Group meeting held on the 21st August 2025 be received. b) the Climate Action Task and Finish Group recommendation, to spend £45.00 for a large scale (A0) professionally printed map of the parish or Ludlow to be annotated with the existing green areas to help bring the idea of nature corridors to life for residents to increase participation in 	Refer back to Climate Action TF to action	Done	19/11/25

	planting insect friendly plants be approved.			
PF/123	<p>b) <u>Recommendations – 2nd October 2025</u></p> <p>That the recommendation of the Climate Action Task and Finish Group meeting held on the 2nd October 2025 be approved:-</p> <ul style="list-style-type: none"> • Local Nature Recovery Strategy (LNRS) <ul style="list-style-type: none"> ○ To note the purpose of the LNRS which is to identify opportunities for creating and restoring habitats beyond existing hotspots, and look at how the county can be best connected for nature. ○ To note the three responsibilities for Town & Parish Councils: 1) Consider biodiversity in their area, 2) Agree policies and objectives to support them, 3) Act to deliver the objectives ○ To agree that Town Councils are ideally placed to identify local biodiversity opportunities and threats, mobilise community action, and act as a trusted intermediary between residents and higher tier authorities. ○ Actions we are building on include Restoring Shropshire Verges Project and CPRE's hedgerow heroes. ○ Ludlow Town Council is taking lots of 	Refer back to Climate Action TF to action	Done	19/11/25

	<p>proactive action to improve habitats and hotspots within its area, along with promoting actions that residents / businesses can undertake themselves.</p> <ul style="list-style-type: none"> ○ To respond to the consultation as above and to comment on the interactive mapping with the addition/enlarging of the following sites: <p>Castle Gardens Wigley Field allotments Garden of Rest, St Laurences Fishmore View amenity area Gallows Bank Housman amenity area Steventon play area Sheet Road verges Sidney Road town green Eco Park Ballard Close amenity area Wheeler Road recreation area School playing fields Weyman Road community orchard site Dodmore Lane bridleway Hopton Close amenity area Parys Road play/amenity area</p> <ul style="list-style-type: none"> ● Climate Action Plan (CAP) Changes/actions relating to the CAP. ○ Action 4 - To check whether this has been completed. ○ Action 6 - To check whether this has 			
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	<p>been completed.</p> <ul style="list-style-type: none"> ○ Action 10 - To check on progress. ○ Action 11 - To prepare for P & F meeting in November. ○ Action 20 - To chase Shropshire Council for a response ○ Action 23 - To chase Shropshire Council for a response in preparation for the 2026 grass cutting season. ○ Action 26 - To begin plans for a public meeting following the completion of a green Parish map. ○ Action 29 - Feedback regarding the St Johns Gardeners to go to Services. ○ Action 30 - To set a schedule in place with the Communications & Marketing Officer. ○ Action 32 - This is being done as and when appropriate by the Town Clerk & Deputy Town Clerk. ○ Action 34 - Not yet begun but will look at this for next Spring. ○ Action 35 - Will generate a list of warm hubs (by confirming with community groups) and will publicise on our website and social media. 			
<p>PF/112</p>	<p><u>ITEMS TO ACTION</u></p> <p>That a report be presented to Full Council on the history of the CCTV project, to include details of the selection of the</p>	<p>Report to Council</p>	<p>Done</p>	<p>01/12/25</p>

	contractor, costings, payment schedule, Police contribution and accounting and any other important correspondence.			
PF/113	That a report be presented to Full Council upon receipt of the surveyor's report relating to the sub-station scaffolding next to the churchyard wall.	Report to Council	Done	01/12/25
PF/119	<p>b) <u>Sexual Harassment Policy, Risk Assessment and Action Plan</u></p> <p>That the Sexual Harassment Risk Assessment be referred to Staffing Committee to be reviewed and updated.</p>	Referred to Staffing Committee	Done	19/11/25
PF/193 15/04/24	<p><u>ELECTRIC VEHICLE CHARGING</u></p> <p>To request that a report be brought to Council to scope out the project, timeframe and costs for installing an electric vehicle charging compound.</p>		Transferred to projects list	2025
PF/86	<p><u>POLICY REVIEW</u></p> <p>a) <u>Information and Data Protection Policy</u></p> <p><u>RECOMMENDED RO/DL (Unanimous)</u></p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and</p>	<p>Done</p> <p>Done</p> <p>Done</p>	<p>20/10/25</p> <p>07/11/25</p> <p>07/11/25</p>

	That the Information and Data Protection Policy, as amended to state that the policy will be reviewed “annually” instead of “periodically”, be adopted.	Councillors		
PF/87	<p>b) <u>Data Transparency Policy</u></p> <p><u>RECOMMENDED RO/MT (Unanimous)</u></p> <p>That Data Transparency Policy be amended in include the publication of the quarterly income and expenditure reports and the earmarked reserves on the Council’s website.</p>	Amend	Done	20/10/25
PF/88	<p>b) <u>Data Transparency Policy</u></p> <p><u>RECOMMENDED RO/DL (Unanimous)</u></p> <p>That the Data Transparency Policy, as amended, be adopted.</p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p>	<p>Done</p> <p>Done</p> <p>Done</p>	<p>20/10/25</p> <p>07/11/25</p> <p>07/11/25</p>
PF/90	<p>d) <u>Data Breach Policy</u></p> <p><u>RECOMMENDED RO/IMM (Unanimous)</u></p> <p>That the Data Breach Policy, as amended to state that it replaces the Data Breach Policy adopted on the 17th June 2019, be</p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and</p>	<p>Done</p> <p>Done</p> <p>Done</p>	<p>20/10/25</p> <p>07/11/25</p> <p>07/11/25</p>

	adopted.	Councillors		
PF/91	e) <u>Freedom of Information Policy</u> <u>RECOMMENDED RO/KC (Unanimous)</u> That the Freedom of Information Policy, as amended to state that the policy will be reviewed annually, be adopted.	Recommend Policy to Full Council	Done	20/10/25
		Update and move to Adopted Policies Folder	Done	07/11/25
		Circulate to Staff and Councillors	Done	07/11/25
PF/111	<u>MINUTES</u> That the minutes of the Policy and Finance Committee meeting held on the 1 st September 2025, be approved as a correct record, and signed by the Chair.	Sign minute	Done	13/10/25
		File minutes	Done	15/10/25
		Put online	Done	15/10/25
PF/118	<u>POLICY REVIEW</u> a) <u>Recruitment and Selection Policy</u> <u>RECOMMENDED RO/ISB (6:0:1)</u> That the Recruitment and Selection Policy, be adopted.	Recommend Policy to Full Council	Done	20/10/25
		Update and move to Adopted Policies Folder	Done	07/11/25
		Circulate to Staff and Councillors	Done	07/11/25
PF/120	<u>RECOMMENDED RO/MT (Unanimous)</u> That the Sexual Harassment Policy and Action Plan, be re-adopted.	Recommend Policy to Full Council	Done	20/10/25
		Update and move to Adopted	Done	07/11/25

		Policies Folder		
		Circulate to Staff and Councillors	Done	07/11/25
PF/121	c) <u>Hedgerow Policy</u> <u>RECOMMENDED RO/ISB (Unanimous)</u> That Hedgerow Policy, be adopted.	Recommend Policy to Full Council	Done	20/10/25
		Update and move to Adopted Policies Folder	Done	07/11/25
		Circulate to Staff and Councillors	Done	07/11/25
PF/96	<u>LANARK VISIT</u> To approve written notification to Ludlow's Town Crier of the committee's acceptance of the invitation from Lanark, South Lanarkshire, Scotland to welcome Ludlow's Town Crier, and that the visit will take place at no cost to Ludlow Town Council.	Write a letter	Done	02/09/25
PF/79	<u>AGED DEBTORS</u> <u>RECOMMENDED GG/KC (Unanimous)</u> That invoice number 1139 for 30p owed by Craven Arms Memorials be written off.	Recommend to Full Council	Done	20/10/25
		Raise credit note	Done	22/10/25
PF/99	<u>CCLA PUBLIC SECTOR DEPOSIT FUND</u>	Produce a report on interest rates	Done	13/10/25

	<p><u>INVESTMENT</u></p> <p>That the Council's bank account interest rates from 2023 to present be brought to the next Policy and Finance Committee meeting.</p>			
PF/89	<p>c) <u>Hedgerow Policy</u></p> <p>That consideration of the Hedgerow Policy be deferred to the next Policy and Finance Committee meeting and a list/map of the Council's hedgerows be included in the policy.</p>	Bring back to P&F Committee	Done	13/10/25
PF/81	<p><u>AGED DEBTORS</u></p> <p>That the outstanding invoices relating to the Cemetery be pursued for payment including interest payable to be made within 30 days.</p>	Pursue outstanding debts	Done	18/09/25
PF/57	<p><u>POLICY REVIEW</u></p> <p>b) <u>Investment Policy</u></p> <p><u>RECOMMENDED RO/IMM (Unanimous)</u></p> <p>That the Council maintain a balance of £150,000 in the current account and all other funds be invested in the CCLA</p>	<p>Recommend to Full Council</p> <p>Update CCLA Mandate</p> <p>Move Funds</p> <p>Create procedure</p>	<p>Done</p> <p>Done</p> <p>Done</p> <p>Done</p>	<p>28/05/25</p> <p>27/08/25</p> <p>23/09/25</p> <p>13/10/25</p>

	Public Sector Deposit Fund.			
PF/76	<p><u>MINUTES</u></p> <p>That the minutes of the Policy and Finance Committee meeting held on the 21st July 2025, be approved as a correct record, and signed by the Chair.</p>	<p>Sign minute</p> <p>File minutes</p> <p>Put online</p>	<p>Done</p> <p>Done</p> <p>Done</p>	<p>01/09/25</p> <p>03/09/25</p> <p>05/09/25</p>
PF/58	<p>b) <u>Communications Policies</u></p> <p><u>RECOMMENDED RO/IMM (Unanimous)</u></p> <p>That:-</p> <p>a) a Communications Strategy Task and Finish Working Group be set up to review the Press Protocol, Social Media Policy, Communications Protocol and Community Engagement Policy.</p> <p>b) The Communications Policy Task and Finish Working Group membership be made up of Councillors Childs, Cowell, Lyle, Maxwell-Muller, Owen and Scott Bell.</p>	<p>Recommend to Full Council</p> <p>Call a meeting</p>	<p>Done</p> <p>Done</p>	<p>28/07/25</p> <p>28/08/25</p>
PF/60	<p><u>FINANCIAL INFORMATION</u></p> <p>That following their approval by the Policy and Finance Committee the quarterly Income and Expenditure report be published on the Council's website.</p>	<p>Update website</p>	<p>Done</p>	<p>27/08/25</p>

PF/62	<p><u>CLIMATE ACTION TASK AND FINISH GROUP</u></p> <p><u>RECOMMENDED RO/IMM (Unanimous)</u></p> <p>That:-</p> <p>a) the minutes of the Climate Action Task and Finish Group meeting held on the 11th July 2025 be received.</p> <p>b) The Climate Action Task and Finish Group recommendations from the 11th July 2025 be approved as follows:-</p> <ul style="list-style-type: none"> • That a meeting of the Ludlow Town Centre Planting Task & Finish Group be organised in September and put together a seasonal planting and tub maintenance strategy for 2025/26. This forum will allow us to begin pulling ideas together for the provision and maintenance of planting throughout Ludlow. • That a volunteer group named St Johns Guardians should be set up. Once up and running all updates and information to go via Services Committee. The first volunteer day 	Recommend to Full Council	Done	28/07/25

	<p>to take place on a weekday in September, DLF to all be available to assist with removal of rubbish etc., spades forks and trowels to be brought by the person or loaned by the DLF.</p> <ul style="list-style-type: none"> • That the updates made to the Climate Action Plan as listed above be approved. 			
PF/61	<p><u>RESIDENTIAL RENTAL</u></p> <p>That a local lettings agent be instructed to undertake an internal inspection of the residential rental property and recommend a rental value.</p>	Undertake rental valuation	Done	01/09/25
PF/56	<p><u>INSURANCE</u></p> <p>That the Council seek insurance quotations from BHIB Councils Insurance, Gallagher (AJG) and James Hallum Council Guard.</p>	Seek Quotes	Done	22/08/25
PF/51	<p><u>MINUTES</u></p> <p>That the minutes of the Policy and Finance Committee meeting held on the 16th June 2025, be approved as a correct record,</p>	<p>Sign minute</p> <p>File minutes</p> <p>Put online</p>	<p>Done</p> <p>Done</p> <p>Done</p>	<p>21/07/25</p> <p>23/07/25</p> <p>22/08/25</p>

	and signed by the Chair.			
PF/190 24/02/25	<p><u>ALLSTAR CHARGE PASS</u></p> <p><u>RECOMMENDED SW/EG (Unanimous)</u></p> <p>That the Council apply for an Allstar Chargepass fuel account (Electric, Diesel and Petrol) with two cards.</p>	<p>Recommend Policy to Full Council</p> <p>Apply for fuel cards</p>	<p>Done</p> <p>Done</p>	<p>03/03/25</p> <p>18/08/25</p>
PF/26 16/06/25	<p><u>Insurance Quotations</u></p> <p>That insurance quotations be sought from three insurance brokers for buildings, all insured risks and motor insurance for consideration at the next Policy and Finance Committee meeting to make a recommendation to the Full Council meeting on the 28th July 2025.</p>	<p>Seek 3 insurance quotes</p>	<p>Done</p>	<p>21/07/25</p>
PF/25 16/06/25	<p><u>Insurance Task and Finish Group</u></p> <p><u>RECOMMENDED RO/KC (Unanimous)</u></p> <p>That:-</p> <p>a) an Insurance Task and Finish Group be set up to review the Council's insurance requirements;</p> <p>b) the Insurance Task and Finish Group membership be made up of Councillors Hepworth, Owen and</p>	<p>Recommend to Full Council</p> <p>Call the first meeting on the Insurance Task and Finish Group</p>	<p>Done</p> <p>Done</p>	<p>23/06/25</p> <p>11/07/25</p>

	Taylor.			
PF/29 16/06/25	<u>Safeguarding – Children and Vulnerable Adults Protection Policy</u>	Recommend Policy to Full Council	Done	23/06/25
	<u>RECOMMENDED RO/KC (Unanimous)</u>	Update and move to Adopted Policies Folder	Done	27/06/25
	That the Safeguarding – Children and Vulnerable Adults Protection Policy be amended at 4.2 to read: 4.2 Recruitment and Training <ul style="list-style-type: none"> • Disclosure and Barring Service (DBS) checks, will be conducted for all staff, and Councillors. • Disclosure and Barring Service (DBS) checks will be conducted for volunteers working with children, young people, or vulnerable adults. • Staff, councillors and volunteers will receive regular training on safeguarding policies and procedures. 	Circulate to Staff and Councillors	Done	27/06/25
PF/33 16/06/25	<u>Task and Finish Group Recommendations – 5th June 2025</u>	Recommend to Full Council	Done	23/06/25
	<u>RECOMMENDED RO/DL (Unanimous)</u>	Update Climate Action Plan	Done	27/06/25
	That: <ul style="list-style-type: none"> a) the following actions be taken in preparation for Ludlow Green Festival: <ul style="list-style-type: none"> • Key information leaflets to be produced but only in a small number. 	Purchase items	Done	27/06/25

	<ul style="list-style-type: none">• A QR code to be displayed linking to the information on our website.• Councillors who assist with ‘manning’ the stall will be provided with a script of information.• Councillors to be emailed asking for assistance in ‘manning’ the stall.• Councillor Lyle and Cowell will arrange obtaining free flower seeds to be given away. <p>b) an expenditure for labels and seed envelopes (£3.99 for 100 envelopes (6 x 10cm), 100 Labels off: £25.51 plus vat). Expenditure from budget code 101 4062 (climate action) which has a budget of £500 be approved.</p> <p>c) the following updates to be made to the Climate Action Plan:</p> <ul style="list-style-type: none">• Working Group to consider what criteria could be included in 4 – <i>We will aim to include Climate Emergency reference in all new contract specifications and Invitations to Tender and we will include these references in the evaluation process;</i> and 11 – <i>We will aim to ensure all contractors have a ‘Zero to Landfill’ policy which is regularly reviewed and updated.</i>• 20 – To approach Shropshire Council to ensure they have found alternatives to using toxic weedkillers throughout		
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	<p>the county.</p> <ul style="list-style-type: none">• 21 – The Deputy Town Clerk to progress the Hedgerow Maintenance and Management plan to be brought to the next Climate Action Task and Finish Group as a first draft document.• 22 – Could a DLF member be invited to a future meeting of the Climate Action Task and Finish Group to discuss? The Deputy Town Clerk to produce a draft document similar to a Toolbox Talk for the DLF.• 23 – The Deputy Town Clerk to confirm if Shropshire Council have been contacted regarding reducing non-essential grass cutting of verges throughout Ludlow to allow native wildflowers to grow.• 24 – To consider before the next meeting ideas for a climate action award draft criterion.• 25 – To look at the Grant Funding criteria and make suggestions regarding how climate-related criteria could be included.• 26 – To recommend to Policy and Finance Committee that Ludlow Town Council facilitates a community meeting to discuss environmental issues and climate change. The location should be easily accessible for all to attend.			
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	<ul style="list-style-type: none"> 29 – Could we embrace the current volunteer interest in Ludlow and hold a volunteer day/morning (possibly a Saturday) at St Johns Gardens to begin interest in the site start tidying up the beds. 			
PF/28 16/06/25	<p><u>Financial Regulations</u></p> <p><u>RECOMMENDED RO/MT (Unanimous)</u></p> <p>That Financial Regulation paragraph 5.15. be amended to read: Individual purchases of goods or services (or series of payments for the same service) within an agreed budget for that type of expenditure may be authorised by:</p> <ul style="list-style-type: none"> the Clerk, under delegated authority, for any items below £2,500 excluding VAT. the Clerk, in consultation with the Chair of the Council or Chair of the appropriate Committee, for any items below £5,000 excluding VAT. in respect of grants, Council within any limits set by the grant giving criteria, and in accordance with any policy statement agreed by the Council. the Council for all items over £5,000; Such authorisation must be supported by a minute (in the case of Council or Committee decisions) or other 	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p> <p>Update Website</p>	<p>Done</p> <p>Done</p> <p>Done</p> <p>Done</p>	<p>23/06/25</p> <p>27/06/25</p> <p>27/06/25</p> <p>27/06/25</p>

	auditable evidence trail.			
PF/27 16/06/25	<p><u>POLICY REVIEW</u></p> <p><u>Financial Regulations</u></p> <p><u>RECOMMENDED RO/MT (7:0:1)</u></p> <p>That:- Financial Regulation paragraph 6.6 be amended to read: For each financial year the RFO shall draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the Council may authorise in advance for the year. Financial Regulation paragraph 6.9 be amended to read: The Clerk and RFO shall have delegated authority to authorise payments in the following circumstances:</p> <p>i. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 or to comply with contractual terms, where the due date for payment is before the next scheduled meeting of [the Council], where the Clerk certifies that there is no dispute or other reason</p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p> <p>Update Website</p>	<p>Done</p> <p>Done</p> <p>Done</p> <p>Done</p>	<p>23/06/25</p> <p>27/06/25</p> <p>27/06/25</p> <p>27/06/25</p>

	<p>to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of Policy & Finance Committee.</p> <p>ii. Fund transfers within the Councils banking arrangements up to the sum of £100,000, provided that a list of such payments shall be submitted to the next appropriate meeting of Policy & Finance Committee.</p> <p>iii. payments of up to £10,000 excluding VAT in cases of serious risk to the delivery of Council services or to public safety on Council premises.</p> <p>Financial Regulation paragraph 5.18 be amended to read: In cases of serious risk to the delivery of Council services or to public safety on Council premises, the clerk may authorise expenditure of up to £10,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the Council as soon as practicable thereafter.</p>			
<p>PF/218 07/04/25</p>	<p><u>POLICY REVIEW</u></p> <p><u>RECOMMENDED SW/EG (Unanimous)</u></p> <p>That the Neonatal Care Leave Policy amendment to the Staff handbook and</p>	<p>Recommend Policy to Full Council</p> <p>Update and move to Adopted Policies Folder</p>	<p>Done</p> <p>Done</p>	<p>14/04/25</p> <p>11/06/25</p>

	new Contract of Employment, be adopted.	Circulate to Staff	Done	27/06/25
PF/10 16/06/25	<u>MINUTES</u> That the minutes of the Policy and Finance Committee meeting held on the 7 th April 2025, be approved as a correct record, and signed by the Chair.	Sign minute File minutes Put online	Done Done Done	16/06/25 18/06/25 24/06/25
PF/24 16/06/25	<u>Write Off Debt</u> <u>RECOMMENDED RO/DL (Unanimous)</u> That the Ludlow Pride organisation that incurred the debt are no longer in existence and that the debt in the sum of £45.00 plus VAT be written off.	Recommend to Full Council Write off debt	Done Done	23/06/25 25/06/25
PF/37 16/06/25	<u>Carried Forward Funds</u> <u>RECOMMENDED RO/MT (Unanimous)</u> That the carried forward funds from the 2024/25 budget into the 2025/26, as stated in the 4 th Quarter Exceptions Report, be approved.	Recommend to Full Council Confirm all carried forwards are made	Done Done	23/06/25 25/06/25
PF/221	<u>NON-DOMESTIC RATES</u> That a virement of £549.00 be made from budget 501/4800 Contingency Fund to	Virement	Done	11/06/25

	<p>411/4011 Linney Riverside Park Rates to cover the Non-Domestic Rates charge for the Linney Boat Shed in 2025/26.</p>			
<p>PF/135</p>	<p>b) <u>Reserve Policy</u> <u>RECOMMENDED SW/EG (Unanimous)</u> That:- the amended Reserves Policy be adopted.</p> <p>a) Annual Review of Reserves: To continue to monitor income trends, asset conditions, and expenditure to adjust reserves as necessary.</p> <p>b) Income Diversification: To reduce reliance on precept by exploring grants, and sponsorships.</p> <p>c) Proactive Asset Management: To conduct regular inspections of listed buildings, play areas, and other high-risk assets to prevent unexpected costs.</p> <p>d) Cost Monitoring: To continuously monitor operating expenses to ensure reserves remain adequate and proportionate to risks through Policy and Finance Committee.</p> <p>e) Reserve Levels</p>	<p>Recommend actions to Full Council</p> <p>Transfer funds to EMR</p> <p>Recommend Policy to Full Council</p> <p>Move to Adopted Policies Folder</p> <p>Circulate to Staff/ Councillors</p>	<p>Done</p> <p>Done</p> <p>Done</p> <p>Done</p> <p>Done</p>	<p>09/12/24</p> <p>09/04/25</p> <p>20/01/25</p> <p>19/02/25</p> <p>19/02/25</p>

	<p>To approve a General Reserve of £300,000 or equivalent to 3 months of operating expenditure, providing a balance between flexibility and prudent risk management.</p> <p>f) Earmarked Reserves: To approve total earmarked reserves of £600,000 - £800,000.</p> <p>g) Breakdown: Listed buildings maintenance: £200,000 Play areas and public toilets: £75,000. Market infrastructure: £50,000. Staffing contingencies: £50,000. Legal and regulatory compliance: £30,000. Other projects / devolution costs: £350,000</p> <p>h) To approve building total reserves of £900,000 to £1.1 million to ensure the council can handle both short-term operational risks and long-term capital obligations.</p>			
<p>PF/115</p>	<p><u>WEST MERCIA ENERGY</u></p> <p>That the green energy proposal be noted and reviewed at a future meeting.</p>	<p>Green options to be considered during energy contract review</p>	<p>Done</p>	<p>11/06/25</p>

PF/205	<p><u>MINUTES</u></p> <p>That the minutes of the Policy and Finance Committee meeting held on the 24th February 2025, be approved as a correct record, and signed by the Chair.</p>	<p>Sign minute File minutes Put online</p>	<p>Done 07/04/25 Done 09/04/25 Done 09/04/25</p>														
PF/193	<p><u>Transaction Fees Cost Centre</u></p> <p><u>RECOMMENDED BW/SW (Unanimous)</u></p> <p>That a new cost centre (104) Transaction Fees be created and the following codes be moved from their current cost centre to:-</p> <table border="0"> <thead> <tr> <th>Old Code</th> <th>New Code</th> </tr> </thead> <tbody> <tr> <td>101/4058 – Bank Charges</td> <td>104/4058</td> </tr> <tr> <td>119/4523 – Buttercross Card Payment Fees</td> <td>104/4523</td> </tr> <tr> <td>201/4327 – PayPal Commission Charge</td> <td>104/4327</td> </tr> <tr> <td>201/4524 – Market Card Payment Fees</td> <td>104/4524</td> </tr> <tr> <td>411/4075 – Linney Parking Meter Fees</td> <td>104/4075</td> </tr> <tr> <td>New code – Guildhall Card Payment Fees</td> <td></td> </tr> </tbody> </table>	Old Code	New Code	101/4058 – Bank Charges	104/4058	119/4523 – Buttercross Card Payment Fees	104/4523	201/4327 – PayPal Commission Charge	104/4327	201/4524 – Market Card Payment Fees	104/4524	411/4075 – Linney Parking Meter Fees	104/4075	New code – Guildhall Card Payment Fees		<p>Recommend Policy to Full Council</p> <p>Create Cost Centre and move Budget Codes</p>	<p>Done 03/03/25</p> <p>Done 09/04/25</p>
Old Code	New Code																
101/4058 – Bank Charges	104/4058																
119/4523 – Buttercross Card Payment Fees	104/4523																
201/4327 – PayPal Commission Charge	104/4327																
201/4524 – Market Card Payment Fees	104/4524																
411/4075 – Linney Parking Meter Fees	104/4075																
New code – Guildhall Card Payment Fees																	
PF/192	<p><u>BUDGETS</u></p> <p><u>Combining of Budgets</u></p>	<p>Recommend Policy to Full Council</p>	<p>Done 03/03/25</p>														

	<p><u>RECOMMENDED SW/EG (Unanimous)</u></p> <p>That the Subscriptions and Publications (101/4023), and Licence Fees (101/4054) budgets be amalgamated into budget 101/4023 – Subscription and Licence Fees.</p>	Combine budgets	Done	09/04/25
PF/220	<p><u>Task and Finish Group Recommendations</u></p> <p>That the recommendations from the Climate Action Task and Finish Group meeting held on the 27th March 2025, be deferred to the next Policy and Finance Committee meeting.</p>	Bring back to next meeting	Done	16/06/25
PF/216	<p><u>AGED DEBTORS</u></p> <p>That the Ludlow Pride debt be placed on hold until the group reestablishes.</p>	Update debtors report	Done	09/04/25

Items 10a

Payments & Income – January 2026

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	25,622.08					25,622.08	
	Banked: 02/01/2025	1,362.00						
	Sales Recpts Page 804	1,362.00	1,362.00		101			Sales Recpts Page 804
	Banked: 01/10/2025	511.00						
	V Allen	511.00	511.00		101			Sales Recpts Page 814
	Banked: 25/11/2025	25.00						
	Heiron	25.00	25.00		101			Sales Recpts Page 816
	Banked: 01/01/2026	1,666.66						
Std Rec	Bensons of Ludlow Ltd	1,666.66			1000	115	1,666.66	BX Shop Rent
	Banked: 01/01/2026	500.00						
Std Rec	J Hughes	500.00			1050	401	500.00	Cemetery House Rent
	Banked: 01/01/2026	40.00						
	Linney Parking Meter	40.00		6.67	1075	411	33.33	Linney Parking Meter 01/01/26
	Banked: 02/01/2026	114.85						
	Stripe	-2.65			4524	104	-2.65	Mkt Card Payment Fees
	A Walford	47.00			1037	201	47.00	Market Rents - C&C
	EL Newbound	23.50			1037	201	23.50	Market Rents - C&C
	K Edwards	47.00			1037	201	47.00	Market Rents - C&C
	Banked: 02/01/2026	18.00						
	Linney Parking Meter	18.00		3.00	1075	411	15.00	Linney Parking Meter 02/01/26
	Banked: 03/01/2026	36.00						
	Linney Parking Meter	36.00		6.00	1075	411	30.00	Linney Parking Meter 03/01/26
	Banked: 04/01/2026	26.00						
	Linney Parking Meter	26.00		4.33	1075	411	21.67	Linney Parking Meter 04/01/26
	Banked: 05/01/2026	58.80						
	SumUp	-1.00			4523	104	-1.00	BX Card Payment Fees
	BX Museum Tickets	27.40			1006	119	27.40	BX Museum Tickets - 02/01/26
	BX Museum Tickets	30.00			1006	119	30.00	BX Museum Tickets - 03/01/26
	BX Museum Tickets	2.40			1006	119	2.40	BX Museum Tickets - 04/01/26
	Banked: 05/01/2026	328.35						
	SumUp	-5.65			4524	104	-5.65	Mkt Card Payment Fees
	Market Rents	102.50			1020	201	102.50	Market Rents - 02/01/26
	Market Rents	231.50			1020	201	231.50	Market Rents - 03/01/26
	Banked: 05/01/2026	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 05/01/26
	Banked: 06/01/2026	34.90						
	SumUp	-0.60			4524	104	-0.60	Mkt Card Payment Fees
	Market Rents	35.50			1020	201	35.50	Market Rents - 05/01/26
	Banked: 07/01/2026	2,392.80						
	Linney Parking Meter	66.00		11.00	1075	411	55.00	Linney Parking Meter 24/12/25
	Market Rents	319.50			1020	201	319.50	Market Rents - 24/12/25

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	BX Market Rents	15.50			1003	201	15.50	BX Market Rents - 24/12/25
	Electricity	18.50		3.08	1022	201	15.42	Electricity - 24/12/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 24/12/25
	Market Rents	387.50			1020	201	387.50	Market Rents - 27/12/25
	Electricity	22.00		3.67	1022	201	18.33	Electricity - 27/12/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 27/12/25
	Market Rents	87.50			1020	201	87.50	Market Rents - 02/01/26
	Electricity	15.00		2.50	1022	201	12.50	Electricity - 02/01/26
	Parking Permits	18.00		3.00	1040	201	15.00	Parking Permits - 02/01/26
	Market Rents	264.00			1020	201	264.00	Market Rents - 03/01/26
	Electricity	21.50		3.58	1022	201	17.92	Electricity - 03/01/26
	Parking Permits	28.00		4.67	1040	201	23.33	Parking Permits - 03/01/26
	N Morgan	221.00			1020	201	221.00	Whole Market Let - 31/12/25
	Electricity	7.50		1.25	1022	201	6.25	Electricity - 31/12/25
	Toilet Coin Boxes	157.80		26.30	1174	303	131.50	Toilet Coin Boxes - 05/01/26
	Market Rents	79.00			1020	201	79.00	Market Rents - 05/01/26
	Electricity	13.50		2.25	1022	201	11.25	Electricity - 05/01/26
	Parking Permits	16.00		2.67	1040	201	13.33	Parking Permits - 05/01/26
	BX Museum Sales	4.20		0.70	1008	119	3.50	BX Museum Sales - 02/01/26
	BX Museum Tickets	23.00			1006	119	23.00	BX Museum Tickets - 02/01/26
	BX Museum Donations	1.00			1007	119	1.00	BX Museum Donations - 03/01/26
	BX Museum Sales	6.00		1.00	1008	119	5.00	BX Museum Sales - 03/01/26
	BX Museum Tickets	31.20			1006	119	31.20	BX Museum Tickets - 03/01/26
	BX Museum Tickets	9.60			1006	119	9.60	BX Museum Tickets - 04/01/26
	Produce Market Parking	400.00	400.00		101			Sales Recpts Page 803
	Banked: 07/01/2026	1,765.00						
1	Income Cashbook	1,765.00			205		1,765.00	Income
	Banked: 08/01/2026	628.50						
2	Income Cashbook	628.50			205		628.50	Income
	Banked: 08/01/2026	17.20						
	SumUp	-0.30			4524	104	-0.30	Mkt Card Payment Fees
	Market Rents	17.50			1020	201	17.50	Market Rents - 07/01/26
	Banked: 09/01/2026	18.04						
	Stripe	-2.96			4524	104	-2.96	Mkt Card Payment Fees
	D Green	80.00			1037	201	80.00	Market Rents - C&C
	A Jenkins	23.50			1037	201	23.50	Market Rents - C&C
	M Adjare-Appiah	47.00			1037	201	47.00	Market Rents - C&C
	M Fitzpatrick	-18.00			1038	201	-18.00	Mkt Rents Refund - F&C
	L Ross	-25.50			1037	201	-25.50	Mkt Rents Refund - Xmas
	L Ross	-1.50		-0.25	1022	201	-1.25	Mkt Electric Refund - Xmas
	A Jenkins	-18.00			1038	201	-18.00	Mkt Rents Refund - Xmas
	K Churchward	-23.50			1037	201	-23.50	Mkt Rents Refund - Xmas
	V Robins-Grace	-18.00			1038	201	-18.00	Mkt Rents Refund - Xmas
	V Robins-Grace	-1.50		-0.25	1022	201	-1.25	Mkt Electric Refund - Xmas
	E Harrison	-23.50			1037	201	-23.50	Mkt Rents Refund - Xmas
	Banked: 12/01/2026	30,022.43						

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Shropshire Council	30,022.43			4011	119	30,022.43	BX NDR Refund
	Banked: 12/01/2026	33.43						
	SumUp	-0.57			4523	104	-0.57	BX Card Payment Fees
	BX Museum Tickets	3.60			1006	119	3.60	BX Museum Tickets - 09/01/26
	BX Museum Tickets	17.60			1006	119	17.60	BX Museum Tickets - 10/01/26
	BX Museum Tickets	12.80			1006	119	12.80	BX Museum Tickets - 11/01/26
	Banked: 12/01/2026	137.14						
	SumUp	-2.36			4524	104	-2.36	Mkt Card Payment Fees
	Market Rents	139.50			1020	201	139.50	Market Rents - 10/01/26
	Banked: 13/01/2026	2,747.48						
1	Barclaycard	2,747.48			204		2,747.48	Correction
	Banked: 13/01/2026	289.00						
	Sales Recpts Page 806	289.00	289.00		101			Sales Recpts Page 806
	Banked: 13/01/2026	1,206.00						
	Sales Recpts Page 807	1,206.00	1,206.00		101			Sales Recpts Page 807
	Banked: 13/01/2026	58.50						
	SumUp	-1.00			4524	104	-1.00	Mkt Card Payment Fees
	Market Rents	59.50			1020	201	59.50	Market Rents - 12/01/25
	Banked: 13/01/2026	962.00						
	Sales Recpts Page 808	962.00	962.00		101			Sales Recpts Page 808
	Banked: 14/01/2026	511.50						
	Meat Master - K Williams	511.50		13.75	1018	101	429.00	Street Trading Permit No. 922
					1022	201	68.75	Street Trading Electric 922
	Banked: 15/01/2026	785.00						
3	Income Cashbook	785.00			205		785.00	Income
	Banked: 15/01/2026	19.17						
	SumUp	-0.33			4524	104	-0.33	Mkt Card Payment Fees
	Market Rents	19.50			1020	201	19.50	Market Rents - 14/01/26
	Banked: 15/01/2026	24.58						
	SumUp	-0.42			4525	104	-0.42	GH Card Payment Fees
	S Noakes	25.00	25.00		101			Sales Recpts Page 811
	Banked: 16/01/2026	163.38						
	Stripe	-3.62			4524	104	-3.62	Mkt Card Payment Fees
	R Bird	80.00			1037	201	80.00	Market Rents - C&C
	K Riley	23.50			1037	201	23.50	Market Rents - C&C
	D Gimblett	23.50			1037	201	23.50	Market Rents - C&C
	J Jablonski	40.00			1037	201	40.00	Market Rents - C&C
	Banked: 16/01/2026	32,024.51						
1	Public Sector Deposit Fund	32,024.51			211		32,024.51	CCLA PSDF
	Banked: 16/01/2026	8.00						

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 16/01/26
	Banked: 17/01/2026	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 17/01/26
	Banked: 18/01/2026	46.00						
	Linney Parking Meter	46.00		7.67	1075	411	38.33	Linney Parking Meter 18/01/26
	Banked: 19/01/2026	58.02						
	SumUp	-0.98			4523	104	-0.98	BX Card Payment Fees
	BX Museum Tickets	22.40			1006	119	22.40	BX Museum Tickets - 16/01/26
	BX Museum Tickets	19.80			1006	119	19.80	BX Museum Tickets - 17/01/26
	BX Museum Tickets	16.80			1006	119	16.80	BX Museum Tickets - 18/01/26
	Banked: 19/01/2026	587.40						
	SumUp	-10.10			4524	104	-10.10	Mkt Card Payment Fees
	Market Rents	285.50			1020	201	285.50	Market Rents - 16/01/26
	Market Rents	312.00			1020	201	312.00	Market Rents - 17/01/26
	Banked: 19/01/2026	6.00						
	Linney Parking Meter	6.00		1.00	1075	411	5.00	Linney Parking Meter 19/01/26
	Banked: 19/01/2026	962.00						
	Sales Recpts Page 809	962.00	962.00		101			Sales Recpts Page 809
	Banked: 20/01/2026	34.90						
	SumUp	-0.60			4524	104	-0.60	Mkt Card Payment Fees
	Market Rents	35.50			1020	201	35.50	Market Rents - 19/01/26
	Banked: 20/01/2026	8.00						
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 20/01/26
	Banked: 20/01/2026	393.00						
	Hoskins Stone Ltd	393.00			1051	401	131.00	Mem Fee - Collins H/1/164
					1051	401	131.00	Mem Fee - Jones K/8/1760
					1051	401	131.00	Mem Fee - Litten K/8/1765
	Banked: 21/01/2026	8.00						
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 21/01/26
	Banked: 22/01/2026	1,130.00						
4	Income Cashbook	1,130.00			205		1,130.00	Income
	Banked: 22/01/2026	43.26						
	SumUp	-0.74			4524	104	-0.74	Mkt Card Payment Fees
	Market Rents	44.00			1020	201	44.00	Market Rents - 21/01/26
	Banked: 22/01/2026	4.00						
	Linney Parking Meter	4.00		0.67	1075	411	3.33	Linney Parking Meter 22/01/26
	Banked: 23/01/2026	133.95						
	Stripe	-2.55			4524	104	-2.55	Mkt Card Payment Fees
	M Singleton	23.50			1037	201	23.50	Market Rents - C&C
	C Chakki	113.00			1037	201	113.00	Market Rents - C&C

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 23/01/2026	131.00						
5	Income Cashbook	131.00			205		131.00	Income
	Banked: 23/01/2026	46.50						
	A Oakes - Street Food Group	46.50		1.25	1018	101	39.00	Street Trading Permit No. 923
					1022	201	6.25	Street Trading Electric - 923
	Banked: 23/01/2026	398.00						
	Sales Recpts Page 805	398.00	398.00		101			Sales Recpts Page 805
	Banked: 23/01/2026	8.00						
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 23/01/26
	Banked: 23/01/2026	19.66						
	SumUp	-0.34			4525	104	-0.34	GH Card Payment Fees
	I Maxwell-Muller	20.00			1166	105	20.00	Mayor's Quiz Night Tkts
	Banked: 24/01/2026	8.00						
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 24/01/26
	Banked: 25/01/2026	44.00						
	Linney Parking Meter	44.00		7.33	1075	411	36.67	Linney Parking Meter 25/01/26
	Banked: 26/01/2026	775.00						
6	Income Cashbook	775.00			205		775.00	Income
	Banked: 26/01/2026	80.00						
	Frys Furnishings - B Fry	80.00			1018	101	80.00	Street Trading Permit No. 924
	Banked: 26/01/2026	59.59						
	BX Museum Tickets	14.40			1006	119	14.40	BX Museum Tickets - 23/01/26
	BX Museum Tickets	32.40			1006	119	32.40	BX Museum Tickets - 24/01/26
	BX Museum Tickets	13.80			1006	119	13.80	BX Museum Tickets - 25/01/26
	SumUp	-1.01			4523	104	-1.01	BX Card Payment Fees
	Banked: 26/01/2026	657.21						
	SumUp	-11.29			4524	104	-11.29	Mkt Card Payment Fees
	Market Rents	316.00			1020	201	316.00	Market Rents - 23/01/26
	Market Rents	352.50			1020	201	352.50	Market Rents - 24/01/26
	Banked: 26/01/2026	8.00						
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 26/01/26
	Banked: 27/01/2026	11.80						
	SumUp	-0.20			4524	104	-0.20	Mkt Card Payment Fees
	Market Rents	12.00			1020	201	12.00	Market Rents - 26/01/26
	Banked: 27/01/2026	18.00						
	Linney Parking Meter	18.00		3.00	1075	411	15.00	Linney Parking Meter 27/01/26
	Banked: 28/01/2026	83,318.07						
1	Public Sector Deposit Fund	83,318.07			211		83,318.07	CCLA PSDF
	Banked: 28/01/2026	12,356.51						

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	HMRC	12,356.51			105		12,356.51	VAT Repay
	Banked: 28/01/2026	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 28/01/26
	Banked: 29/01/2026	23.10						
	SumUp	-0.40			4524	104	-0.40	Mkt Card Payment Fees
	Market Rents	23.50			1020	201	23.50	Market Rents - 28/01/26
	Banked: 29/01/2026	10.00						
	Linney Parking Meter	10.00		1.67	1075	411	8.33	Linney Parking Meter 29/01/26
	Banked: 29/01/2026	80.00						
	R Turner	80.00			1171	101	80.00	Replacement Barrier
	Banked: 30/01/2026	40.68						
	Stripe	-0.82			4524	104	-0.82	Mkt Card Payment Fees
	A Skipsey	40.00			1037	201	40.00	Mkt Rents - C&C
	A Skipsey	1.50		0.25	1022	201	1.25	Electricity - C&C
	Banked: 30/01/2026	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 30/01/26
	Banked: 31/01/2026	-511.00						
	Correction	-511.00			1051	401	-511.00	Correction
	Banked: 31/01/2026	-25.00						
	Correction	-25.00			1051	401	-25.00	Correction
Total Receipts for Month		179,574.87	6,140.00	167.72			173,267.15	
Cashbook Totals		205,196.95	6,140.00	167.72			198,889.23	

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/01/2026	Shropshire Council	Std Ord	2,495.00			4011	201	2,495.00	NDR Market
01/01/2026	Shropshire Council	Std Ord	220.00			4011	401	220.00	NDR Cemetery
01/01/2026	Shropshire Council	Std Ord	55.00			4011	411	55.00	NDR Linney Boat house
01/01/2026	TV Licence	Std Ord	14.95			4023	101	14.95	TV Licence
02/01/2026	Water Plus	1	57.36	57.36		501			BX Water - 2025/26
06/01/2026	Water Plus	2	16.95	16.95		501			Linney Water - Nov-Dec 25
07/01/2026	Shropshire Council	Std Ord	1,035.00			4011	121	1,035.00	NDR Guildhall
07/01/2026	Waste Managed Ltd	5	410.99	410.99		501			Depot Waste Removal
07/01/2026	Allstar Business Solutions Ltd	6	89.00	89.00		501			Fuel - Diesel
07/01/2026	Income Cashbook	1	2,392.80			205		2,392.80	Correction
08/01/2026	Water Plus	3	22.23	22.23		501			Cem Water - Nov-Dec 25
08/01/2026	Barclays Bank	22	76.74	76.74		501			Bank Charges - Nov-Dec 25
13/01/2026	Barclaycard	1	2,747.48			204		2,747.48	Barclaycard
13/01/2026	Barclaycard	1	2,947.48			204		2,947.48	Barclaycard
14/01/2026	Allstar Business Solutions Ltd	26	60.19	60.19		501			Fuel - EV
15/01/2026	West Mercia Energy	7	1,242.10	1,242.10		501			BX Gas - Nov 25
16/01/2026	Alphabet (UK) Ltd	8	539.99	539.99		501			Van Leasehire - MJ73 VZY
16/01/2026	Alphabet (UK) Ltd	9	539.99	539.99		501			Van Leasehire - MJ73 ZGH
16/01/2026	Alphabet (UK) Ltd	10	403.19	403.19		501			Van Leasehire - LD23 TLT
16/01/2026	AIB Merchant Services	17	37.34	37.34		501			Linney Card Payment Fee Dec 25
19/01/2026	Plusnet plc	23	27.99	27.99		501			GH Broadband
21/01/2026	Cheaper Waste Ltd	11	1,023.68	1,023.68		501			Mkt Waste Excess - Dec 25
21/01/2026	West Mercia Energy	12	24.09	24.09		501			Depot Electric - Nov 25
21/01/2026	L Fensome Groundworks	107133	5,268.00	5,268.00		501			Grave Dig
21/01/2026	Allstar Business Solutions Ltd	27	83.04	83.04		501			Fuel - EV
22/01/2026	Water Plus	4	329.71	329.71		501			Castle Street Toi Water - Dec
22/01/2026	Ludlow Town Council Payroll	21	11,543.52	11,543.52		501			Payroll - Dec 25
23/01/2026	Ludlow Town Council Payroll	19	31,730.32	31,730.32		501			Payroll - Jan 26
23/01/2026	Ludlow Town Council Payroll	20	10,764.34	10,764.34		501			Payroll - Jan 26
23/01/2026	EE Ltd	24	326.24	326.24		501			Mobile Phone Charges
26/01/2026	SCG Together	14	31.81	31.81		501			GH Telephone - Dec 25
26/01/2026	Water Plus	15	38.55	38.55		501			GH Water - Dec 25
26/01/2026	Water Plus	16	149.81	149.81		501			Smithfield Water - Dec 25
26/01/2026	Water Plus	18	45.42	45.42		501			Mkt Water - Dec 25
27/01/2026	Siemens Financial Servcies Ltd	25	226.80	226.80		501			GH Photocopier Rental
28/01/2026	Mayor's Charity Acc	TNSFR	370.00			1166	105	370.00	Transfer to Charity Acc
28/01/2026	PHS Group plc	13	462.98	462.98		501			GH Sanitary Bins - Feb-Apr 25
28/01/2026	Allstar Business Solutions Ltd	28	166.20	166.20		501			Fuel
30/01/2026	Assembly Rooms Ludlow	2866728710	156.00	156.00		501			Mayor Making 26 Room Deposit
30/01/2026	PKF Littlejohn LLP	2266283012	2,626.50	2,626.50		501			External Audit
30/01/2026	Blueprint Travel Media Ltd	266272011	300.00	300.00		501			Visit Shropshire 2026 Ad

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
30/01/2026	TFM Farm & Country Superstore	266285381	637.96	637.96		501			SIN8319566/TFM Farm & Country
30/01/2026	Morris, Bufton & Co Ltd	2266281514	72.00	72.00		501			Repairs Kubota 2710
30/01/2026	Goodman Nash Ltd	2266275602	12,609.42	12,609.42		501			BX NDR Challenge 2018-23
30/01/2026	Discovery Plant & Tool Hire Lt	2266293787	1,406.40	1,406.40		501			Cherrypicker Hire - Xmas Light
30/01/2026	Macy O - Moose Records Ltd	2266295541	80.00	80.00		501			Switch On Entertainment
30/01/2026	Ludlow Chamber of Trade & Comm	2266275922	50.00	50.00		501			Chamber of Trade Membership
30/01/2026	Lark Atkin Davies Ltd	2266295076	50.00	50.00		501			Xmas Light SwitchOn Appearance
30/01/2026	James Hallam Ltd	2266285748	222.75	222.75		501			Motor Insurance Young Driver
30/01/2026	Shropshire Council	2266285690	9,792.27	9,792.27		501			Parish Council Election May 25
30/01/2026	Ludlow Homecare Ltd	2366347064	63.12	63.12		501			Credit - Plasterboard
30/01/2026	Highline Electrical Ltd	2266280201	870.00	870.00		501			Electrical Condition Report
30/01/2026	Travis Perkins Trading Co Ltd	2266286199	182.46	182.46		501			Rocksalt
30/01/2026	Tarmacadam Driveways	2266283626	6,600.00	6,600.00		501			Cemetery Replacement Paths
30/01/2026	Ludlow Piano Festival	2266282559	750.00	750.00		501			Project Support Grant - Piano
30/01/2026	JPS	2266277413	6.00	6.00		501			Nuts & Bolts
30/01/2026	James Bridge	2266281449	4,900.00	4,900.00		501			CastleSq Lampost Socket Repair
30/01/2026	Ludlow Training Company Ltd	2866727434	168.00	168.00		501			First Aid Training - MH
30/01/2026	Border Engineering & Fabricati	2266273266	79.20	79.20		501			Tree of Light Floodlight Frame
30/01/2026	Geldards LLP	2266275572	583.20	583.20		501			Churchyard Wall Legal Advice
30/01/2026	Herefordshire & Ludlow College	2266280710	850.00	850.00		501			Seniors Party Catering x100
30/01/2026	Grange Electrical Systems Ltd	2266292818	19,963.88	19,963.88		501			GH Heating System 25% Start
30/01/2026	AJD Contracts	2266292520	5,863.20	5,863.20		501			Xmas Lights - Installation
30/01/2026	Hoskins Family Funeral Service	2266292721	200.00	200.00		501			Refund Overpayment - Bach
30/01/2026	Beau Business Media Ltd	2266272298	210.00	210.00		501			Coach Tour Directory Ad
30/01/2026	Sound Induction Systems Ltd	2266295651	7,428.20	7,428.20		501			GH Chamber Sound System
30/01/2026	Menai Foam and Board Limited	2266282199	127.74	127.74		501			Toilet Cleaning Supplies
30/01/2026	Print Resource	2266283591	4,273.32	4,273.32		501			Shaping Lives - Menu Cards
30/01/2026	Border Computer Services Ltd	2266272278	87.00	87.00		501			IT Support - Relocate PC
30/01/2026	GoCustom Clothing	2266281018	534.54	534.54		501			DLF Workwear
30/01/2026	Vision ICT Ltd	2266286212	16.01	16.01		501			Staff Email Address x2
30/01/2026	Wyre Forest District Council	2266288049	60.00	60.00		501			Charity Dinner - DL/TG
30/01/2026	Flowbird Smart City UK Limited	2266283370	441.96	441.96		501			Linney Card Payment
30/01/2026	Bewdley Town Council	2266277761	74.00	74.00		501			Bewdley Valentine Dinner - KC

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
30/01/2026	GT Access Ltd	2266294759	756.00	756.00		501			Harness x2
30/01/2026	Ryder Partnership Ltd	2266295088	330.00	330.00		501			Ski Pad Training
30/01/2026	A Heiron	2266277733	720.00	720.00		501			Grave Digging
31/01/2026	Kidderminster Town Council	3067103907	220.00	220.00		501			Donation
Total Payments for Month			162,377.41	150,099.70	0.00			12,277.71	
Balance Carried Fwd			42,819.54						
Cashbook Totals			<u>205,196.95</u>	<u>150,099.70</u>	<u>0.00</u>			<u>55,097.25</u>	

Items 10a

Payments & Income – February 2026

Receipts for Month 11

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	42,819.54					42,819.54	
	Banked: 31/01/2026	22.00						
	Linney Parking Meter	22.00		3.67	1075	411	18.33	Linney Parking Meter 31/01/26
	Banked: 01/02/2026	1,666.66						
Std Rec	Bensons of Ludlow Ltd	1,666.66			1000	115	1,666.66	BX Shop Rent
	Banked: 01/02/2026	500.00						
Std Rec	J Hughes	500.00			1050	401	500.00	Cemetery House Rent
	Banked: 01/02/2026	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 01/02/26
	Banked: 02/02/2026	57.82						
	SumUp	-0.98			4523	104	-0.98	BX Card Payment Fees
	BX Museum Tickets	15.70			1006	119	15.70	BX Museum Tickets - 30/01/26
	BX Museum Tickets	30.65			1006	119	30.65	BX Museum Tickets - 31/01/26
	BX Museum Tickets	12.45			1006	119	12.45	BX Museum Tickets - 01/02/26
	Banked: 02/02/2026	740.75						
	SumUp	-12.75			4524	104	-12.75	Mkt Card Payment Fees
	Market Rents	341.50			1020	201	341.50	Market Rents - 30/01/26
	Market Rents	412.00			1020	201	412.00	Market Rents - 31/01/26
	Banked: 02/02/2026	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 02/02/26
	Banked: 03/02/2026	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 03/02/26
	Banked: 04/02/2026	46.50						
	A Oakes Street Food	46.50		1.25	1018	101	39.00	Street Trading Permit No. 923
					1022	201	6.25	Street Trading ElectricNo. 923
	Banked: 04/02/2026	10.00						
	Linney Parking Meter	10.00		1.67	1075	411	8.33	Linney Parking Meter 04/02/26
	Banked: 05/02/2026	1,740.00						
1	Income Cashbook	1,740.00			205		1,740.00	Income
	Banked: 05/02/2026	44,387.33						
1	Public Sector Deposit Fund	44,387.33			211		44,387.33	PSDF
	Banked: 05/02/2026	66.85						
	SumUp	-1.15			4524	104	-1.15	Mkt Card Payment Fees
	Market Rents	68.00			1020	201	68.00	Market Rents - 04/02/26
	Banked: 05/02/2026	10.00						
	Linney Parking Meter	10.00		1.67	1075	411	8.33	Linney Parking Meter 05/02/26
	Banked: 06/02/2026	39.20						
	Stripe	-0.80			4524	104	-0.80	Mkt Card Payment Fees
	G Hemming	40.00			1037	201	40.00	Market Rents - C&C
	Banked: 06/02/2026	1,137.00						

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Sales Recpts Page 817	1,137.00	1,137.00		101			Sales Recpts Page 817
	Banked: 06/02/2026	39.20						
	Stripe	-0.80			4524	104	-0.80	Mkt Card Payment Fees
	G Hemming	40.00			1037	201	40.00	Market Rents - C&C
	Banked: 06/02/2026	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 06/02/26
	Banked: 06/02/2026	-39.20						
	Stripe	0.80			4524	104	0.80	Correction
	G Hemming	-40.00			1037	201	-40.00	Correction
	Banked: 09/02/2026	834.00						
	Sales Recpts Page 818	834.00	834.00		101			Sales Recpts Page 818
	Banked: 09/02/2026	289.00						
	Sales Recpts Page 824	289.00	289.00		101			Sales Recpts Page 824
	Banked: 09/02/2026	50.89						
	SumUp	-0.86			4523	104	-0.86	BX Card Payment Fees
	BX Museum Tickets	17.55			1006	119	17.55	BX Museum Tickets - 06/02/26
	BX Museum Tickets	34.20			1006	119	34.20	BX Museum Tickets - 07/02/26
	Banked: 09/02/2026	618.88						
	SumUp	-10.62			4524	104	-10.62	Mkt Card Payment Fees
	Market Rents	258.50			1020	201	258.50	Market Rents - 06/02/26
	Market Rents	371.00			1020	201	371.00	Market Rents - 07/02/26
	Banked: 09/02/2026	314.00						
	Sales Recpts Page 829	314.00	314.00		101			Sales Recpts Page 829
	Banked: 10/02/2026	1,086.36						
	Sales Recpts Page 810	1,086.36	1,086.36		101			Sales Recpts Page 810
	Banked: 10/02/2026	29.49						
	SumUp	-0.51			4525	104	-0.51	GH Card Payment Fees
	R Ellis	30.00			1166	105	30.00	Mayor's Quiz Night Tkts
	Banked: 10/02/2026	1,206.00						
	Sales Recpts Page 823	1,206.00	1,206.00		101			Sales Recpts Page 823
	Banked: 10/02/2026	23.60						
	SumUp	-0.40			4524	104	-0.40	Mkt Card Payment Fees
	Market Rents	24.00			1020	201	24.00	Market Rents - 09/02/26
	Banked: 10/02/2026	29.49						
	SumUp	-0.51			4525	104	-0.51	GH Card Payment Fees
	R Ellis	30.00			1166	105	30.00	Mayor's Quiz Night Tkts x6
	Banked: 10/02/2026	10.00						
	Linney Parking Meter	10.00		1.67	1075	411	8.33	Linney Parking Meter 10/02/26
	Banked: 10/02/2026	-29.49						
	SumUp	0.51			4525	104	0.51	Correction

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	R Ellis	-30.00			1166	105	-30.00	Correction
	Banked: 11/02/2026	4.00						
	Linney Parking Meter	4.00		0.67	1075	411	3.33	Linney Parking Meter 11/02/26
	Banked: 12/02/2026	43.75						
	SumUp	-0.75			4524	104	-0.75	Mkt Card Payment Fees
	Market Rents	44.50			1020	201	44.50	Market Rents - 11/02/26
	Banked: 12/02/2026	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 12/02/26
	Banked: 13/02/2026	40.00						
	B Fry - Frys Furnishings	40.00			1018	101	40.00	Street Trading Permit No. 924
	Banked: 13/02/2026	39.32						
	SumUp	-0.68			4525	104	-0.68	GH Card Payment Fees
	Mrs S Cooke	40.00			1166	105	40.00	Mayor's Quiz Night Tkts x8
	Banked: 13/02/2026	91.80						
	Stripe	-2.20			4524	104	-2.20	Mkt Card Payment Fees
	H Treasure	23.50			1037	201	23.50	Market Rents - C&C
	R Weedall	23.50			1037	201	23.50	Market Rents - C&C
	S Gould	23.50			1037	201	23.50	Market Rents - C&C
	L Cawdell	23.50			1037	201	23.50	Market Rents - C&C
	Banked: 13/02/2026	10.00						
	Linney Parking Meter	10.00		1.67	1075	411	8.33	Linney Parking Meter - 13/02/2
	Banked: 14/02/2026	6.00						
	Linney Parking Meter	6.00		1.00	1075	411	5.00	Linney Parking Meter 14/02/26
	Banked: 15/02/2026	64.00						
	Linney Parking Meter	64.00		10.67	1075	411	53.33	Linney Parking Meter 15/02/26
	Banked: 16/02/2026	1,890.00						
2	Income Cashbook	1,890.00			205		1,890.00	Income
	Banked: 16/02/2026	165.00						
3	Income Cashbook	165.00			205		165.00	Income
	Banked: 16/02/2026	75.23						
	SumUp	-1.27			4523	104	-1.27	BX Card Payment Fees
	BX Museum Tickets	8.40			1006	119	8.40	BX Museum Tickets - 13/02/26
	BX Museum Tickets	33.75			1006	119	33.75	BX Museum Tickets - 14/02/26
	BX Museum Tickets	34.35			1006	119	34.35	BX Museum Tickets - 15/02/26
	Banked: 16/02/2026	672.93						
	SumUp	-11.57			4524	104	-11.57	Mkt Card Payment Fees
	Market Rents	321.50			1020	201	321.50	Market Rents - 13/02/26
	Market Rents	363.00			1020	201	363.00	Market Rents - 14/02/26
	Banked: 16/02/2026	28.00						
	Linney Parking Meter	28.00		4.67	1075	411	23.33	Linney Parking Meter 16/02/26

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 17/02/2026	784.00						
	Sales Recpts Page 819	784.00	784.00		101			Sales Recpts Page 819
	Banked: 17/02/2026	25.00						
4	Income Cashbook	25.00			205		25.00	Income
	Banked: 17/02/2026	23.60						
	SumUp	-0.40			4524	104	-0.40	Mkt Card Payment Fees
	Market Rents	24.00			1020	201	24.00	Market Rents - 16/02/26
	Banked: 17/02/2026	502.36						
	SumUp	-8.64			4525	104	-8.64	GH Card Payment Fees
	Mr A O'Regan	511.00	511.00		101			Sales Recpts Page 828
	Banked: 17/02/2026	16.00						
	Linney Parking Meter	16.00		2.67	1075	411	13.33	Linney Parking Meter 17/02/26
	Banked: 18/02/2026	24.58						
	SumUp	-0.42			4525	104	-0.42	GH Card Payment Fees
	E Masten	25.00			1166	105	25.00	Mayor's Quiz Night Tkts x5
	Banked: 18/02/2026	40.00						
	Linney Parking Meter	40.00		6.67	1075	411	33.33	Linney Parking Meter 18/02/26
	Banked: 19/02/2026	1,010.00						
	Sales Recpts Page 822	1,010.00	1,010.00		101			Sales Recpts Page 822
	Banked: 19/02/2026	39.81						
	SumUp	-0.69			4524	104	-0.69	Mkt Card Payment Fees
	Market Rents	40.50			1020	201	40.50	Market Rents - 18/02/26
	Banked: 19/02/2026	511.00						
	Sales Recpts Page 830	511.00	511.00		101			Sales Recpts Page 830
	Banked: 19/02/2026	24.00						
	Linney Parking Meter	24.00		4.00	1075	411	20.00	Linney Parking Meter 19/02/26
	Banked: 20/02/2026	62.15						
	Stripe	-1.35			4524	104	-1.35	Mkt Card Payment Fees
	P Atkinson	23.50			1037	201	23.50	Market Rents - C&C
	A Skipsey	40.00			1037	201	40.00	Market Rents - C&C
	Banked: 20/02/2026	22.00						
	Linney Parking Meter	22.00		3.67	1075	411	18.33	Linney Parking Meter 20/02/26
	Banked: 21/02/2026	24.00						
	Linney Parking Meter	24.00		4.00	1075	411	20.00	Linney Parking Meter 21/02/26
	Banked: 22/02/2026	60.00						
	Linney Parking Meter	60.00		10.00	1075	411	50.00	Linney Parking Meter 22/02/26
	Banked: 23/02/2026	1,485.00						
5	Income Cashbook	1,485.00			205		1,485.00	Income

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 23/02/2026	61.85						
	SumUp	-1.05			4523	104	-1.05	BX Card Payment Fees
	BX Museum Tickets	30.00			1006	119	30.00	BX Museum Tickets - 20/02/26
	BX Museum Tickets	17.80			1006	119	17.80	BX Museum Tickets - 21/02/26
	BX Museum Tickets	15.10			1006	119	15.10	BX Museum Tickets - 21/02/26
	Banked: 23/02/2026	786.97						
	SumUp	-13.53			4524	104	-13.53	Mkt Card Payment Fees
	Market Rents	411.00			1020	201	411.00	Market Rents - 20/02/26
	Market Rents	389.50			1020	201	389.50	Market Rents - 21/02/26
	Banked: 23/02/2026	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 23/02/26
	Banked: 24/02/2026	937.00						
	Sales Recpts Page 821	937.00	937.00		101			Sales Recpts Page 821
	Banked: 24/02/2026	11.80						
	SumUp	-0.20			4524	104	-0.20	Mkt Card Payment Fees
	Market Rents	12.00			1020	201	12.00	Market Rents - 23/02/26
	Banked: 24/02/2026	289.00						
	Sales Recpts Page 831	289.00	289.00		101			Sales Recpts Page 831
	Banked: 24/02/2026	289.00						
	Sales Recpts Page 832	289.00	289.00		101			Sales Recpts Page 832
	Banked: 24/02/2026	16.00						
	Linney Parking Meter	16.00		2.67	1075	411	13.33	Linney Parking Meter 24/02/26
	Banked: 25/02/2026	120.00						
	B Fry - Fry Furnishings	120.00			1018	101	120.00	Street Trading Permit No. 296
	Banked: 25/02/2026	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 25/02/26
	Banked: 26/02/2026	937.00						
	Sales Recpts Page 820	937.00	937.00		101			Sales Recpts Page 820
	Banked: 26/02/2026	142.55						
	SumUp	-2.45			4524	104	-2.45	Mkt Card Payment Fees
	Market Rents	145.00			1020	201	145.00	Market Rents - 25/02/26
	Banked: 26/02/2026	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 26/02/26
	Banked: 27/02/2026	114.84						
	Stripe	-2.66			4524	104	-2.66	Mkt Card Payment Fees
	E Stokes	23.50			1037	201	23.50	Market Rents - C&C
	M Adjare-Appiah	47.00			1037	201	47.00	Market Rents - C&C
	K Preece	23.50			1037	201	23.50	Market Rents - C&C
	M Wojtek	23.50			1037	201	23.50	Market Rents - C&C
	Banked: 27/02/2026	20.00						

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 27/02/26
Total Receipts for Month		66,513.87	10,134.36	85.27			56,294.24	
Cashbook Totals		<u>109,333.41</u>	<u>10,134.36</u>	<u>85.27</u>			<u>99,113.78</u>	

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
01/02/2026	TV Licence	Std Ord	14.95			4023	101	14.95	TV Licence
02/02/2026	Water Plus	1	17.52	17.52		501			Linney Water - Dec-Jan26
02/02/2026	Water Plus	2	30.77	30.77		501			Cem Water - Dec-Jan 26
02/02/2026	Screwfix	3	15.96	15.96		501			Castle St Toi Repair - Valve
04/02/2026	Allstar Business Solutions Ltd	4	70.07	70.07		501			Fuel
04/02/2026	Barclays Bank	5	76.83	76.83		501			Bank Charges - Dec-Jan
09/02/2026	Waste Managed Ltd	6	410.99	410.99		501			Depot Waste Removal - Feb 26
09/02/2026	Alphabet (UK) Ltd	27	14.40	14.40		501			Van Admin Fee Fine
09/02/2026	Sound 55 - TJ Lewis	107134	200.00	200.00		501			Mayors Charity Brewery PA
11/02/2026	Allstar Business Solutions Ltd	7	117.11	117.11		501			Fuel - EV
13/02/2026	Barclaycard	1	1,351.09			204		1,351.09	Barclaycard
16/02/2026	West Mercia Energy	8	180.78	180.78		501			BX Gas - Dec 25
16/02/2026	Alphabet (UK) Ltd	24	403.19	403.19		501			Van Leasehire - LD23 TLT
16/02/2026	Alphabet (UK) Ltd	25	539.99	539.99		501			Van Leasehire - MJ73 VZY
16/02/2026	Alphabet (UK) Ltd	26	539.99	539.99		501			Van Leasehire - MJ73 ZGH
16/02/2026	AIB Merchant Services	27	34.96	34.96		501			Linney Meter Card Payment Fee
17/02/2026	Plusnet plc	9	27.99	27.99		501			GH Broadband
18/02/2026	Allstar Business Solutions Ltd	10	159.97	159.97		501			Fuel
19/02/2026	West Mercia Energy	11	2,458.94	2,458.94		501			Depot Electric - Dec 25
20/02/2026	Ludlow Town Council Payroll	1	11,482.38	11,482.38		501			Payroll - Jan 26
23/02/2026	Cheaper Waste Ltd	12	1,094.73	1,094.73		501			Mkt Waste Removal - Mar 26
23/02/2026	Water Plus	13	329.71	329.71		501			Castle St Toi Water - Jan 26
23/02/2026	Water Plus	14	176.12	176.12		501			Smithfield Toi Water - Jan 26
23/02/2026	EE Ltd	23	327.83	327.83		501			Mobile Phone Charges
24/02/2026	SCG Together	16	35.90	35.90		501			GH Telephone Charges - Jan 26
25/02/2026	Allstar Business Solutions Ltd	17	143.92	143.92		501			Fuel
25/02/2026	Ludlow Town Council Payroll	21	10,324.34	10,324.34		501			Payroll - Feb 26
25/02/2026	Ludlow Town Council Payroll	22	30,757.85	30,757.85		501			Payroll - Feb 26
26/02/2026	Water Plus	18	60.46	60.46		501			GH Water - Jan 26
26/02/2026	Water Plus	19	48.23	48.23		501			Mkt Water - Jan 26
27/02/2026	West Mercia Energy	20	1,155.60	1,155.60		501			Castle St Toi Electric - Dec25
27/02/2026	Ludlow Training Company Ltd	1968942924	477.60	477.60		501			First Aid Course - AR/IP
27/02/2026	Cariads Local limited	1968929890	696.00	696.00		501			Mkt Advert - Local Ludlow
27/02/2026	Gallagher	1968958550	5,700.00	5,700.00		501			Property Valuations
27/02/2026	Shropshire Council	1968943955	3,419.59	3,419.59		501			Payroll Processing Fee 2025/26
27/02/2026	GoCustom Clothing	1968937095	162.24	162.24		501			DLF Workwear - HiVis Vests x20

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
27/02/2026	Vision ICT Ltd	1968944083	696.00	696.00		501			Email Hosting 26/27
27/02/2026	James Bridge	1968934815	1,520.00	1,520.00		501			Electrical Works
27/02/2026	Matthew Lloyd Design	2569546017	243.60	243.60		501			BX Merch - Cards
27/02/2026	Links Electrical Supplies Ltd	1968941949	81.50	81.50		501			Depot Starter Switch
27/02/2026	Menai Foam and Board Limited	1968942004	187.61	187.61		501			Toilet Cleaning Supplies
27/02/2026	Guild of Mace Bearers	1968932383	10.00	10.00		501			Guild Mace Bearers Membership
27/02/2026	Travis Perkins Trading Co Ltd	2569472527	40.03	40.03		501			Postcrete
27/02/2026	TFM Farm & Country Superstore	1968943966	531.87	531.87		501			SIN8377434/TFM Farm & Country
27/02/2026	Steve Sankey	1968942033	210.00	210.00		501			Window Cleaning
27/02/2026	Discovery Plant & Tool Hire Lt	1968929921	359.28	359.28		501			Cherrypicker - Xmas Lights
27/02/2026	Pershore Town Council	2669650391	90.00	90.00		501			Charity Spring Supper x2 Tkts
27/02/2026	Grange Electrical Systems Ltd	1968931963	20,503.85	20,503.85		501			GH Heating Final Payment
27/02/2026	Roundabout Stationery	1968942015	42.99	42.99		501			Stationery
27/02/2026	Cleveland Biotech Ltd	1968928641	106.85	106.85		501			Smithfield Urinal Dosing
27/02/2026	J P Electrical	2669714886	216.00	216.00		501			Cem House - EICR&Certification
27/02/2026	Impact Promotions	1968955831	156.00	156.00		501			Mkt Ad Library Booklets
27/02/2026	Beau Business Media Ltd	1968945144	618.00	618.00		501			Mkt/Museum Ad - Great Days Out
27/02/2026	Ludlow Homecare Ltd	1968935257	83.32	83.32		501			286061/286225/Ludlow Homecare
27/02/2026	Siemens Financial Servcies Ltd	28	226.80	226.80		501			Photocopier Rental
Total Payments for Month			98,981.70	97,615.66	0.00			1,366.04	
Balance Carried Fwd			10,351.71						
Cashbook Totals			109,333.41	97,615.66	0.00			11,717.75	

Item 10b

Reconciliation – January 2026

Bank Reconciliation Statement as at 31/01/2026
for Cashbook 1 - Barclays Combined

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
60949167 - Savings Account	31/01/2026	10	41,795.54
60664030 - Current Account	31/01/2026	10	1,000.00
			42,795.54
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			42,795.54
<u>Unpresented Receipts (Plus)</u>			
29/01/2026		10.00	
30/01/2026		14.00	
			24.00
			42,819.54
		Balance per Cash Book is :-	42,819.54
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10b
Reconciliation – February 2026

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 1 - Barclays Combined

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
60949167 - Savings Account	28/02/2026	11	9,317.71
60664030 - Current Account	28/02/2026	11	1,000.00
			<u>10,317.71</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			10,317.71
<u>Unpresented Receipts (Plus)</u>			
26/02/2026		14.00	
27/02/2026		20.00	
			<u>34.00</u>
			10,351.71
		Balance per Cash Book is :-	10,351.71
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10c

**Barclaycard Payments, Income &
Reconciliation – January 2026**

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 13/01/2026	2,747.48						
1	Barclays Combined	2,747.48			201		2,747.48	Barclaycard
	Banked: 13/01/2026	2,947.48						
1	Barclays Combined	2,947.48			201		2,947.48	Barclaycard
Total Receipts for Month		5,694.96	0.00	0.00			5,694.96	
Cashbook Totals		<u>5,694.96</u>	<u>0.00</u>	<u>0.00</u>			<u>5,694.96</u>	

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
19/11/2025	Ebay	1	20.26		1.06	4158	111	19.20	Switch On - Craft Supplies
19/11/2025	High Street Positives	6	35.00			4009	101	35.00	Webinar - Launch Summit KA
19/11/2025	High Street Positives	7	35.00			4009	101	35.00	Webinar - Launch Summit KP
20/11/2025	Shropshire Council	8	80.00		13.33	4227	201	66.67	Parking Permits - 19/11/25
21/11/2025	Banner Buzz	9	42.26		7.05	4210	105	35.21	Town Flag x2
21/11/2025	Shropshire Council	10	68.00		11.33	4227	201	56.67	Parking Permits - 20/11/25
21/11/2025	The Safety Supply Company Ltd	11	348.18		58.03	4323	500	290.15	Spectrum Banding Tool
22/11/2025	Shropshire Council	12	80.00		13.33	4227	201	66.67	Parking Permits - 21/11/25
22/11/2025	Smarty	13	10.00			4020	119	10.00	BX Broadband
23/11/2025	Shropshire Council	14	80.00		13.33	4227	201	66.67	Parking Permits - 22/11/25
25/11/2025	Shropshire Council	15	60.00		10.00	4227	201	50.00	Parking Permits - 24/11/25
26/11/2025	Zapmap	16	17.96		2.99	4320	500	14.97	Fuel - EV
27/11/2025	uCheck	17	35.90		2.40	4009	101	33.50	DBS Check - AB
27/11/2025	Shropshire Council	18	80.00		13.33	4227	201	66.67	Parking Permits - 26/11/25
28/11/2025	Shropshire Council	19	80.00		13.33	4227	201	66.67	Parking Permits - 27/11/25
29/11/2025	Shropshire Council	20	80.00		13.33	4227	201	66.67	Parking Permits - 28/11/25
30/11/2025	Shropshire Council	21	80.00		13.33	4227	201	66.67	Parking Permits - 29/11/25
01/12/2025	Shropshire Council	22	80.00		13.33	4227	201	66.67	Parking Permits - 30/11/25
01/12/2025	Royal Mail	23	14.15			4021	101	14.15	Postage - Return Costume
02/12/2025	Aldi Stores	25	19.98		3.33	4207	105	16.65	Seniors Party - Refreshments
02/12/2025	Tesco	26	100.00			1173	105	100.00	Seniors Party - Raffle Prizes
02/12/2025	Tesco	27	80.62		13.44	4207	105	67.18	Seniors Party - Refreshments
02/12/2025	Shropshire Council	28	32.00		5.33	4227	201	26.67	Parking Permits - 01/12/25
03/12/2025	Shropshire Council	29	80.00		13.33	4227	201	66.67	Parking Permits - 02/12/25
04/12/2025	Shropshire Council	30	80.00		13.33	4227	201	66.67	Parking Permits - 03/12/25
05/12/2025	Shropshire Council	33	72.00		12.00	4227	201	60.00	Parking Permits - 04/12/25
05/12/2025	Double the Bubbles Ltd	41	-100.00			4158	111	-100.00	Costume Deposit Refund
05/12/2025	Ebay	32	36.95			4319	500	36.95	1 Ton Builders Bags x10
05/12/2025	Adobe Systems Software Ireland	31	19.97			4612	121	19.97	Adobe Systems Software Ireland
06/12/2025	Shropshire Council	34	80.00		13.33	4227	201	66.67	Parking Permits -

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
									05/12/25
07/12/2025	Shropshire Council	35	80.00		13.33	4227	201	66.67	Parking Permits - 06/12/25
09/12/2025	Shropshire Council	36	76.00		12.67	4227	201	63.33	Parking Permits - 08/12/25
10/12/2025	Shropshire Council	37	80.00		13.33	4227	201	66.67	Parking Permits - 09/12/25
11/12/2025	Shropshire Council	38	80.00		13.33	4227	201	66.67	Parking Permits - 10/12/25
12/12/2025	Shropshire Council	39	80.00		13.33	4227	201	66.67	Parking Permits - 11/12/25
12/12/2025	Adobe Systems Software Ireland	40	47.48			4023	101	47.48	Creative Cloud Monthly Sub
13/12/2025	Shropshire Council	42	80.00		13.33	4227	201	66.67	Parking Permits - 11/12/25
14/12/2025	Shropshire Council	43	80.00		13.33	4227	201	66.67	Parking Permits - 13/12/25
15/12/2025	Shropshire Council	44	80.00		13.33	4227	201	66.67	Parking Permits - 14/12/25
15/12/2025	Ebay	45	10.98			4017	201	10.98	Coin Bags
16/12/2025	uCheck	46	35.90		2.40	4009	101	33.50	DBS Check - AR
16/12/2025	uCheck	47	35.90		2.40	4009	101	33.50	DBS Check - PB
16/12/2025	Shropshire Council	49	44.00		7.33	4227	201	36.67	Parking Permits - 15/12/25
16/12/2025	Zoom Video Communications Inc.	48	15.59		2.60	4612	121	12.99	Zoom Monthly Subscription
17/12/2025	Royal Mail	50	137.40			4021	101	137.40	Postage Stamps
17/12/2025	Shropshire Council	51	80.00		13.33	4227	201	66.67	Parking Permits - 16/12/25
18/12/2025	Shropshire Council	52	76.00		12.67	4227	201	63.33	Parking Permits - 17/12/25
13/01/2026	Barclays Combined	1	2,747.48				201	2,747.48	Correction
Total Payments for Month			5,694.96	0.00	420.30			5,274.66	
Balance Carried Fwd			0.00						
Cashbook Totals			5,694.96	0.00	420.30			5,274.66	

Bank Reconciliation Statement as at 31/01/2026
for Cashbook 5 - Barclaycard

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard	31/01/2026	10	0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10c

**Barclaycard Payments, Income &
Reconciliation – February 2026**

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 13/02/2026	1,351.09						
1	Barclays Combined	1,351.09			201		1,351.09	Barclaycard
Total Receipts for Month		1,351.09	0.00	0.00			1,351.09	
Cashbook Totals		<u>1,351.09</u>	<u>0.00</u>	<u>0.00</u>			<u>1,351.09</u>	

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
19/12/2025	Shropshire Council	1	60.00		10.00	4227	201	50.00	Parking Permits - 18/12/25
20/12/2025	Shropshire Council	2	80.00		13.33	4227	201	66.67	Parking Permits - 19/12/25
21/12/2025	Shropshire Council	3	80.00		13.33	4227	201	66.67	Parking Permits - 20/12/25
22/12/2025	Smarty	4	10.00			4020	119	10.00	BX Broadband
23/12/2025	Shropshire Council	5	80.00		13.33	4227	201	66.67	Parking Permits - 22/12/25
24/12/2025	Shropshire Council	6	80.00		13.33	4227	201	66.67	Parking Permits - 23/12/25
25/12/2025	Shropshire Council	7	80.00		13.33	4227	201	66.67	Parking Permits - 24/12/25
28/12/2025	Shropshire Council	8	80.00		13.33	4227	201	66.67	Parking Permits - 27/12/25
03/01/2026	Shropshire Council	9	18.00		3.00	4227	201	15.00	Parking Permits - 02/01/26
04/01/2026	Shropshire Council	10	28.00		4.67	4227	201	23.33	Parking Permits - 03/01/26
05/01/2026	Amazon	12	14.75			4319	500	14.75	Rock Salt
05/01/2026	Amazon	14	8.99		1.50	4022	101	7.49	Staff ID Lanyards x5
05/01/2026	Adobe Systems Software Ireland	11	19.97		3.33	4612	121	16.64	Acrobat Pro Monthly - GW
06/01/2026	Shropshire Council	15	16.00		2.67	4227	201	13.33	Parking Permits - 05/01/26
07/01/2026	G Force Direct	13	273.60		45.60	4501	302	228.00	Yellow Grit Bin x2
07/01/2026	Amazon	16	4.49		0.75	4222	121	3.74	GH CCTV Signage
07/01/2026	Amazon	16	5.99		1.00	4222	121	4.99	GH Toilet Signage
08/01/2026	Shropshire Council	18	6.00		1.00	4227	201	5.00	Parking Permits - 07/01/26
09/01/2026	uCheck	17	35.90		2.40	4009	101	33.50	DBS Check - JC
11/01/2026	Shropshire Council	19	22.00		3.67	4227	201	18.33	Parking Permits - 10/01/26
12/01/2026	Adobe Systems Software Ireland	20	47.48			4612	121	47.48	Creative Cloud Monthly Fee
13/01/2026	Shropshire Council	21	22.00		3.67	4227	201	18.33	Parking Permits - 12/01/26
14/01/2026	Helping Hand Environmental	22	56.05		9.34	4323	500	46.71	Litter Pickers x5
14/01/2026	Etsy	23	30.96		5.16	4303	410	25.80	Planters Engraved Numbers x100
15/01/2026	Shropshire Council	25	12.00		2.00	4227	201	10.00	Parking Permits - 14/01/26
16/01/2026	uCheck	24	35.90		2.40	4009	101	33.50	DBS Check - MH
16/01/2026	Ebay	26	26.99		0.26	4017	101	26.73	Refreshments
16/01/2026	Ebay	27	22.43			4017	101	22.43	Teabags
16/01/2026	Zoom Video Communications Inc.	30	15.59		2.60	4612	121	12.99	Zoom Monthly Fee
17/01/2026	Shropshire Council	28	38.00		6.33	4227	201	31.67	Parking Permits - 16/01/26
18/01/2026	Shropshire Council	29	40.00		6.67	4227	201	33.33	Parking Permits - 17/01/26
20/01/2026	Shropshire Council	1	10.00		1.67	4227	201	8.33	Parking Permits -

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
									19/01/26
20/01/2026	Correction	CANCEL	-10.00		-1.67	4227	201	-8.33	Correction
Total Payments for Month			1,351.09	0.00	198.00			1,153.09	
Balance Carried Fwd			0.00						
Cashbook Totals			<u>1,351.09</u>	<u>0.00</u>	<u>198.00</u>			<u>1,153.09</u>	

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 5 - Barclaycard

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard	28/02/2026	11	0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10d

Petty Cash Payments, Income & Reconciliation – January 2026

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	141.43					141.43	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>141.43</u>	<u>0.00</u>	<u>0.00</u>			<u>141.43</u>	

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
05/01/2026	Spar	17	2.60			4032	101	2.60	Newspapers
08/01/2026	Spar	18	2.60			4032	101	2.60	Newspapers
14/01/2026	Savers	19	6.51			4222	119	6.51	BX Museum Cleaning Supplies
21/01/2026	Spar	20	4.80			4017	101	4.80	Contractors Refreshments
22/01/2026	Spar	21	2.60			4032	101	2.60	Newspapers
28/01/2026	Pot Luck	22	1.99			4017	101	1.99	Raffle Tickets
Total Payments for Month			21.10	0.00	0.00			21.10	
Balance Carried Fwd			120.33						
Cashbook Totals			141.43	0.00	0.00			141.43	

Bank Reconciliation Statement as at 31/01/2026
for Cashbook 3 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	31/01/2026	10	120.33
			<u>120.33</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			120.33
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			120.33
		Balance per Cash Book is :-	120.33
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10d

Petty Cash Payments, Income & Reconciliation – February 2026

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	120.33					120.33	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>120.33</u>	<u>0.00</u>	<u>0.00</u>			<u>120.33</u>	

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
02/02/2026	Spar	23	2.60			4032	101	2.60	Newspapers
02/02/2026	Spar	24	2.60			4032	101	2.60	Newspapers
09/02/2026	Spar	25	2.60			4032	101	2.60	Newspapers
11/02/2026	Pot Luck	26	4.50			4017	101	4.50	Survey Box Wrapping Paper
12/02/2026	Home Bargains	27	12.52		2.09	4522	119	10.43	BX Valentine Trail Sweets
12/02/2026	B&M Retail Ltd	27	6.98		1.16	4017	201	5.82	Mkt Valentines Trail Sweets
12/02/2026	Roundabout	28	3.99		0.67	4022	101	3.32	Stationery - Sticky Plastic
13/02/2026	National Rail	29	25.20			4005	102	25.20	NABMA Conference Train Tkts TC
13/02/2026	Amazon	30	6.99		1.16	4017	201	5.83	Mkt Valentines Trail Stamps
16/02/2026	Spar	31	2.60			4032	101	2.60	Newspapers
19/02/2026	Tesco	32	7.23		1.21	4022	101	6.02	Batteries
23/02/2026	Spar	33	2.60			4032	101	2.60	Newspapers
25/02/2026	Spar	34	9.05		0.28	4017	101	8.77	Cllr Meeting Refreshments
25/02/2026	Councillors Refreshments	35	3.00			4017	101	3.00	Councillors Refreshments
Total Payments for Month			92.46	0.00	6.57			85.89	
Balance Carried Fwd			27.87						
Cashbook Totals			120.33	0.00	6.57			113.76	

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 3 - Petty Cash

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	28/02/2026	11	27.87
			<u>27.87</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			27.87
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			27.87
		Balance per Cash Book is :-	27.87
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10e

Public Sector Deposit Fund Payments, Income & Reconciliation – January 2026

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	1,930,250.17					1,930,250.17	
	Banked: 05/01/2026	6,402.05						
	Public Sector Deposit Fund	6,402.05			1196	101	6,402.05	Income Reinvestment
	Total Receipts for Month	6,402.05	0.00	0.00			6,402.05	
	Cashbook Totals	<u>1,936,652.22</u>	<u>0.00</u>	<u>0.00</u>			<u>1,936,652.22</u>	

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
16/01/2026	Barclays Combined	1	32,024.51			201		32,024.51	CCLA PSDF
28/01/2026	Barclays Combined	1	83,318.07			201		83,318.07	CCLA PSDF
Total Payments for Month			115,342.58	0.00	0.00			115,342.58	
Balance Carried Fwd			1,821,309.64						
Cashbook Totals			<u>1,936,652.22</u>	0.00	0.00			<u>1,936,652.22</u>	

Bank Reconciliation Statement as at 31/01/2026
for Cashbook 4 - Public Sector Deposit Fund

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Public Sector Deposit Fund	31/01/2026	10	1,821,309.64
			<u>1,821,309.64</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,821,309.64
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,821,309.64
		Balance per Cash Book is :-	1,821,309.64
		Difference is :-	0.00

Signatory 1:

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NameSignedDate

Item 10e

Public Sector Deposit Fund Payments, Income & Reconciliation – February 2026

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	1,821,309.64					1,821,309.64	
	Banked: 03/02/2026	6,157.74						
	CCLA - PSDF	6,157.74			1196	101	6,157.74	Income Reinvested
	Total Receipts for Month	6,157.74	0.00	0.00			6,157.74	
	Cashbook Totals	<u>1,827,467.38</u>	<u>0.00</u>	<u>0.00</u>			<u>1,827,467.38</u>	

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
05/02/2026	Barclays Combined	1	44,387.33				201	44,387.33	PSDF
Total Payments for Month			44,387.33	0.00	0.00			44,387.33	
Balance Carried Fwd			1,783,080.05						
Cashbook Totals			1,827,467.38	0.00	0.00			1,827,467.38	

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 4 - Public Sector Deposit Fund

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Public Sector Deposit Fund	28/02/2026	11	1,783,080.05
			<u>1,783,080.05</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,783,080.05
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,783,080.05
		Balance per Cash Book is :-	1,783,080.05
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10f

Income Payments, Income & Reconciliation – January 2026

Receipts for Month 10

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	30.66					30.66	
	Banked: 07/01/2026	2,392.80						
1	Barclays Combined	2,392.80			201		2,392.80	Correction
	Banked: 15/01/2026	841.95						
	Market Rents	137.00			1020	201	137.00	Market Rents - 14/01/26
	Electricity	12.50		2.08	1022	201	10.42	Electricity - 14/01/26
	Parking Permits	12.00		2.00	1040	201	10.00	Parking Permits - 14/01/26
	Market Rents	62.00			1020	201	62.00	Market Rents - 12/01/26
	Electricity	8.50		1.42	1022	201	7.08	Electricity - 12/01/26
	Parking Permits	22.00		3.67	1040	201	18.33	Parking Permits - 12/01/26
	Toilet Coin Boxes	32.75		5.46	1174	303	27.29	Toilet Coin Boxes - 12/01/26
	Linney Parking Meter	171.00		28.50	1075	411	142.50	Linney Parking Meter 12/01/26
	Market Rents	184.00			1020	201	184.00	Market Rents - 10/01/26
	Electricity	19.00		3.17	1022	201	15.83	Electricity - 10/01/26
	Parking Permits	22.00		3.67	1040	201	18.33	Parking Permits - 10/01/26
	Market Rents	90.50			1020	201	90.50	Market Rents - 07/01/26
	Electricity	13.50		2.25	1022	201	11.25	Electricity - 07/01/26
	Parking Permits	6.00		1.00	1040	201	5.00	Parking Permits - 07/01/26
	BX Museum Tickets	4.80			1006	119	4.80	BX Museum Tickets - 09/01/26
	BX Museum Sales	3.20		0.53	1008	119	2.67	BX Museum Sales - 10/01/26
	BX Museum Tickets	17.20			1006	119	17.20	BX Museum Tickets - 10/01/26
	BX Museum Sales	8.00		1.33	1008	119	6.67	BX Museum Sales - 11/01/26
	BX Museum Tickets	16.00			1006	119	16.00	BX Museum Tickets - 11/01/26
	Banked: 22/01/2026	1,186.27						
	BX Museum Sales	0.75		0.12	1008	119	0.63	BX Museum Sales - 18/01/26
	BX Museum Tickets	13.20			1006	119	13.20	BX Museum Tickets - 18/01/26
	BX Museum Donations	2.60			1007	119	2.60	BX Museum Donations - 17/01/26
	BX Museum Tickets	17.40			1006	119	17.40	BX Museum Tickets - 17/01/26
	BX Museum Sales	14.35		2.39	1008	119	11.96	BX Museum Sales - 16/01/26
	BX Museum Tickets	10.00			1006	119	10.00	BX Museum Tickets - 16/01/26
	Stretton Memorials	131.00			1051	401	131.00	Mem Fee - B&V Dipper GG/8/207
	Market Rents	104.50			1020	201	104.50	Market Rents - 21/01/26
	Electricity	6.00		1.00	1022	201	5.00	Electricity - 21/01/26
	Parking Permits	6.00		1.00	1040	201	5.00	Parking Permits - 21/01/26
	Refreshments Kitty	49.42			4017	101	49.42	Tea & Coffee
	Toilet Coin Boxes	58.55		9.76	1174	303	48.79	Toilet Coin Boxes - 20/01/26
	Market Rents	66.00			1020	201	66.00	Market Rents - 19/01/26
	Electricity	20.00		3.33	1022	201	16.67	Electricity - 19/01/26
	Parking Permits	10.00		1.67	1040	201	8.33	Parking Permits - 19/01/26
	Market Rents	327.50			1020	201	327.50	Market Rents - 17/01/26
	Electricity	26.00		4.33	1022	201	21.67	Electricity - 17/01/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 17/01/26
	BX Market Rents	15.50			1003	201	15.50	BX Market Rents - 17/01/26
	Market Rents	207.50			1020	201	207.50	Market Rents - 16/01/26
	Electricity	22.00		3.67	1022	201	18.33	Electricity - 16/01/26
	Parking Permits	38.00		6.33	1040	201	31.67	Parking Permits - 16/01/26
	Banked: 26/01/2026	785.65						
	Toilet Coin Boxes	46.55		7.76	1174	303	38.79	Toilet Coin Boxes - 26/01/26

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	BX Museum Donations	4.00			1007	119	4.00	BX Museum Donations - 23/01/26
	BX Museum Tickets	8.40			1006	119	8.40	BX Museum Tickets - 23/01/26
	BX Museum Donations	0.20			1007	119	0.20	BX Museum Donations - 24/01/26
	BX Museum Tickets	28.80			1006	119	28.80	BX Museum Tickets - 24/01/26
	BX Museum Donations	9.00			1007	119	9.00	BX Museum Donations - 25/01/26
	BX Museum Sales	3.00		0.50	1008	119	2.50	BX Museum Sales - 25/01/26
	BX Museum Tickets	18.60			1006	119	18.60	BX Museum Tickets - 25/01/26
	Market Rents	413.00			1020	201	413.00	Market Rents - 24/01/26
	Electricity	26.00		4.33	1022	201	21.67	Electricity - 24/01/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 24/01/26
	Market Rents	88.00			1020	201	88.00	Market Rents - 23/01/26
	Electricity	21.00		3.50	1022	201	17.50	Electricity - 23/01/26
	Parking Permits	30.00		5.00	1040	201	25.00	Parking Permits - 23/01/26
	Linney Parking Meter	49.10		8.18	1075	411	40.92	Linney Parking Meter 22/01/26
Total Receipts for Month		5,206.67	0.00	131.29			5,075.38	
Cashbook Totals		<u>5,237.33</u>	<u>0.00</u>	<u>131.29</u>			<u>5,106.04</u>	

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
07/01/2026	Barclays Combined	1	1,765.00			201		1,765.00	Income
08/01/2026	Barclays Combined	2	628.50			201		628.50	Income
15/01/2026	Barclays Combined	3	785.00			201		785.00	Income
22/01/2026	Barclays Combined	4	1,130.00			201		1,130.00	Income
23/01/2026	Barclays Combined	5	131.00			201		131.00	Income
26/01/2026	Barclays Combined	6	775.00			201		775.00	Income
Total Payments for Month			5,214.50	0.00	0.00			5,214.50	
Balance Carried Fwd			22.83						
Cashbook Totals			<u>5,237.33</u>	<u>0.00</u>	<u>0.00</u>			<u>5,237.33</u>	

Bank Reconciliation Statement as at 31/01/2026
for Cashbook 6 - Income Cashbook

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income Cashbook	31/01/2026	10	22.83
			<u>22.83</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			22.83
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			22.83
		Balance per Cash Book is :-	22.83
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10f

Income Payments, Income & Reconciliation – February 2026

Receipts for Month 11

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	22.83					22.83	
	Banked: 05/02/2026	1,755.75						
	Market Rents	169.50			1020	201	169.50	Market Rents - 04/02/26
	Electricity	9.50		1.58	1022	201	7.92	Electricity - 04/02/26
	Parking Permits	20.00		3.33	1040	201	16.67	Parking Permits - 04/02/26
	Toilet Coin Boxes	62.20		10.37	1174	303	51.83	Toilet Coin Boxes - 04/02/26
	Market Rents	83.00			1020	201	83.00	Market Rents - 02/02/26
	Electricity	21.00		3.50	1022	201	17.50	Electricity - 02/02/26
	Parking Permits	14.00		2.33	1040	201	11.67	Parking Permits - 02/02/26
	Market Rents	504.00			1020	201	504.00	Market Rents - 31/01/26
	BX Market Rents	15.50			1003	201	15.50	BX Market Rents - 31/01/26
	Electricity	30.00		5.00	1022	201	25.00	Electricity - 31/01/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 31/01/26
	Market Rents	339.00			1020	201	339.00	Market Rents - 30/01/26
	Electricity	25.00		4.17	1022	201	20.83	Electricity - 30/01/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 30/01/26
	Linney Parking Meter	36.05		6.01	1075	411	30.04	Linney Parking Meter 29/01/26
	Market Rents	146.50			1020	201	146.50	Market Rents - 28/01/26
	Electricity	9.50		1.58	1022	201	7.92	Electricity - 28/01/26
	Parking Permits	12.00		2.00	1040	201	10.00	Parking Permits - 28/01/26
	Market Rents	71.00			1020	201	71.00	Market Rents - 26/01/26
	Electricity	11.00		1.83	1022	201	9.17	Electricity - 26/01/26
	Parking Permits	12.00		2.00	1040	201	10.00	Parking Permits - 26/01/26
	BX Museum Sales	14.50		1.42	1008	119	13.08	BX Museum Sales - 30/01/26
	BX Museum Tickets	15.50			1006	119	15.50	BX Museum Tickets - 30/01/26
	BX Museum Donations	2.60			1007	119	2.60	BX Museum Donations - 31/01/26
	BX Museum Sales	12.25		2.04	1008	119	10.21	BX Museum Sales - 31/01/26
	BX Museum Tickets	20.95			1006	119	20.95	BX Museum Tickets - 31/01/26
	BX Museum Sales	5.25		0.88	1008	119	4.37	BX Museum Sales - 01/02/26
	BX Museum Tickets	13.95			1006	119	13.95	BX Museum Tickets - 01/02/26
	Banked: 16/02/2026	2,112.85						
	BX Museum Tickets	19.20			1006	119	19.20	BX Museum Tickets - 13/02/26
	BX Museum Sales	18.15		3.02	1008	119	15.13	BX Museum Sales - 14/02/26
	BX Museum Tickets	41.85			1006	119	41.85	BX Museum Tickets - 14/02/26
	BX Museum Sales	12.00		2.00	1008	119	10.00	BX Museum Sales - 15/02/26
	BX Museum Tickets	8.85			1006	119	8.85	BX Museum Tickets - 15/02/26
	Toilet Coin Boxes	42.10		7.02	1174	303	35.08	Toilet Coin Boxes - 16/02/26
	Market Rents	463.00			1020	201	463.00	Market Rents - 14/02/26
	Electricity	22.00		3.67	1022	201	18.33	Electricity - 14/02/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 14/02/26
	BX Market Rents	15.50			1003	201	15.50	BX Market Rents - 14/02/26
	Linney Parking Meter	52.00		8.67	1075	411	43.33	Linney Parking Meter 05/02/26
	Market Rents	118.50			1020	201	118.50	Market Rents - 06/02/26
	Electricity	16.50		2.75	1022	201	13.75	Electricity - 06/02/26
	Parking Permits	28.00		4.67	1040	201	23.33	Parking Permits - 06/02/26
	Market Rents	447.50			1020	201	447.50	Market Rents - 07/02/26
	BX Market Rents	15.50			1003	201	15.50	BX Market Rents - 07/02/26
	Electricity	22.00		3.67	1022	201	18.33	Electricity - 07/02/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 07/02/26

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	D Coss	25.00	25.00		101			Sales Recpts Page 833
	BX Museum Donations	0.05			1007	119	0.05	BX Museum Donations - 06/02/26
	BX Museum Sales	1.50		0.25	1008	119	1.25	BX Museum Sales - 06/02/26
	BX Museum Tickets	12.45			1006	119	12.45	BX Museum Tickets - 06/02/26
	BX Museum Donations	4.85			1007	119	4.85	BX Museum Donations -07/02/26
	BX Museum Sales	2.25		0.38	1008	119	1.87	BX Museum Sales - 07/02/26
	BX Museum Tickets	14.40			1006	119	14.40	BX Museum Tickets - 07/02/26
	Market Rents	109.00			1020	201	109.00	Market Rents - 09/02/26
	Electricity	9.50		1.58	1022	201	7.92	Electricity - 09/02/26
	Parking Permits	24.00		4.00	1040	201	20.00	Parking Permits - 09/02/26
	Market Rents	171.50			1020	201	171.50	Market Rents - 11/02/26
	Electricity	9.50		1.58	1022	201	7.92	Electricity - 11/02/26
	Parking Permits	18.00		3.00	1040	201	15.00	Parking Permits - 11/02/26
	Toilet Coin Boxes	59.20		9.87	1174	303	49.33	Toilet Coin Boxes - 11/02/26
	Market Rents	157.50			1020	201	157.50	Market Rents - 13/02/26
	BX Market Rents	14.50			1003	201	14.50	BX Market Rents - 13/02/26
	Electricity	21.00		3.50	1022	201	17.50	Electricity - 13/02/26
	Parking Permits	36.00		6.00	1040	201	30.00	Parking Permits - 13/02/26
	Banked: 23/02/2026	1,466.95						
	Market Rents	119.00			1020	201	119.00	Market Rents - 16/02/26
	Electricity	18.00		3.00	1022	201	15.00	Electricity - 16/02/26
	Parking Permits	22.00		3.67	1040	201	18.33	Parking Permits - 16/02/26
	Market Rents	129.50			1020	201	129.50	Market Rents - 18/02/26
	Electricity	11.00		1.83	1022	201	9.17	Electricity - 18/02/26
	Parking Permits	16.00		2.67	1040	201	13.33	Parking Permits - 18/02/26
	Linney Parking Meter	100.00		16.67	1075	411	83.33	Linney Parking Meter 19/02/26
	Market Rents	278.50			1020	201	278.50	Market Rents - 20/02/26
	BX Market Rents	14.50			1003	201	14.50	BX Market Rents - 20/02/26
	Electricity	24.00		4.00	1022	201	20.00	Electricity - 20/02/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 20/02/26
	Market Rents	525.50			1020	201	525.50	Market Rents - 21/02/26
	Electricity	22.00		3.67	1022	201	18.33	Electricity - 21/02/26
	Parking Permits	40.00		6.67	1040	201	33.33	Parking Permits - 21/02/26
	BX Museum Donations	0.95			1007	119	0.95	BX Museum Donations - 20/02/26
	BX Museum Sales	10.25		1.71	1008	119	8.54	BX Museum Sales - 20/02/26
	BX Museum Tickets	28.80			1006	119	28.80	BX Museum Tickets - 20/02/26
	BX Museum Sales	11.00		1.83	1008	119	9.17	BX Museum Sales - 21/02/26
	BX Museum Tickets	21.80			1006	119	21.80	BX Museum Tickets - 21/02/26
	BX Museum Donations	11.40			1007	119	11.40	BX Museum Donations - 22/02/26
	BX Museum Sales	10.25		1.71	1008	119	8.54	BX Museum Sales - 22/02/26
	BX Museum Tickets	12.50			1006	119	12.50	BX Museum Tickets - 22/02/26
	Total Receipts for Month	5,335.55	25.00	194.45			5,116.10	
	Cashbook Totals	5,358.38	25.00	194.45			5,138.93	

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
05/02/2026	Barclays Combined	1	1,740.00			201		1,740.00	Income
16/02/2026	Barclays Combined	2	1,890.00			201		1,890.00	Income
16/02/2026	Barclays Combined	3	165.00			201		165.00	Income
17/02/2026	Barclays Combined	4	25.00			201		25.00	Income
23/02/2026	Barclays Combined	5	1,485.00			201		1,485.00	Income
Total Payments for Month			5,305.00	0.00	0.00			5,305.00	
Balance Carried Fwd			53.38						
Cashbook Totals			5,358.38	0.00	0.00			5,358.38	

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 6 - Income Cashbook

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income Cashbook	28/02/2026	11	53.38
			<u>53.38</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			53.38
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			53.38
		Balance per Cash Book is :-	53.38
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10g

Mayor's Charity Payments, Income & Reconciliation – December 2025

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	1,283.08					1,283.08	
	Banked: 01/12/2025	60.00						
	GA Ward	60.00			1016	101	60.00	Mayor's Xmas Meal Tickets
	Banked: 02/12/2025	30.00						
	SR Cox	30.00			1016	101	30.00	Mayor's Xmas Meal Tickets
	Banked: 03/12/2025	30.00						
	D Childs	30.00			1016	101	30.00	Mayor's Xmas Meal Tickets
	Banked: 10/12/2025	214.83						
1	Income	214.83			201		214.83	Income
Total Receipts for Month		334.83	0.00	0.00			334.83	
Cashbook Totals		<u>1,617.91</u>	<u>0.00</u>	<u>0.00</u>			<u>1,617.91</u>	

Date: 08/04/2026

Mayor's Charity Account

Page: 2

Time: 09:41

Cashbook 1

User: LJ

Current Bank A/c

For Month No: 9

Payments for Month 9

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
05/12/2025	Barclays Bank	DDR	8.80			4008	101	8.80	Bank Charges - Oct-Nov 25
Total Payments for Month			8.80	0.00	0.00			8.80	
Balance Carried Fwd			1,609.11						
Cashbook Totals			<u>1,617.91</u>	<u>0.00</u>	<u>0.00</u>			<u>1,617.91</u>	

Bank Reconciliation Statement as at 31/12/2025
for Cashbook 1 - Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayors Charity Account	31/12/2025	9	1,609.11
			<u>1,609.11</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,609.11
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,609.11
		Balance per Cash Book is :-	1,609.11
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10g

Mayor's Charity Payments, Income & Reconciliation – January 2026

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	1,609.11					1,609.11	
	Banked: 20/01/2026	30.00						
	A Russon	30.00			1015	101	30.00	Variety Music Night Tkts
	Banked: 21/01/2026	30.00						
	N Smith	30.00			1015	101	30.00	Variety Music Nights Tkts
	Banked: 23/01/2026	15.00						
	D Lyle	15.00			1015	101	15.00	Variety Music Night Tkts
	Banked: 26/01/2026	30.00						
	P Harrison	30.00			1015	101	30.00	Variety Music Nights Tkts
	Banked: 26/01/2026	40.00						
1	Income	40.00			201		40.00	Income
	Banked: 27/01/2026	30.00						
	Bewdley Town Council	30.00			1015	101	30.00	Variety Music Night Tkts
	Banked: 28/01/2026	30.00						
	L Morris	30.00			1015	101	30.00	Variety Music Night Tkts
	Banked: 28/01/2026	370.00						
	Mayor's Charity	100.00			1007	101	100.00	Curry Night Tkts
	Mayor's Charity	270.00			1016	101	270.00	Xmas Meal Tkts
	Banked: 29/01/2026	30.00						
	J Blunt	30.00			1014	101	30.00	Jazz Night Tkts
Total Receipts for Month		605.00	0.00	0.00			605.00	
Cashbook Totals		<u>2,214.11</u>	<u>0.00</u>	<u>0.00</u>			<u>2,214.11</u>	

Date: 08/04/2026

Mayor's Charity Account

Page: 2

Time: 09:42

Cashbook 1

User: LJ

Current Bank A/c

For Month No: 10

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
18/12/2025	Barclays Bank	DDR	10.69			4008	101	10.69	Bank Charges - Nov-Dec 25
Total Payments for Month			10.69	0.00	0.00			10.69	
Balance Carried Fwd			2,203.42						
Cashbook Totals			<u>2,214.11</u>	<u>0.00</u>	<u>0.00</u>			<u>2,214.11</u>	

Bank Reconciliation Statement as at 31/01/2026
for Cashbook 1 - Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayors Charity Account	31/01/2026	10	2,203.42
			<u>2,203.42</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,203.42
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,203.42
		Balance per Cash Book is :-	2,203.42
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10g

Mayor's Charity Payments, Income & Reconciliation – February 2026

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Balance Brought Fwd :	2,203.42					2,203.42	
	Banked: 02/02/2026	30.00						
	F Vass	30.00			1005	101	30.00	Quiz Night Tkts
	Banked: 05/02/2026	440.00						
1	Income	440.00			201		440.00	Income
	Banked: 09/02/2026	20.00						
	P Harrison	20.00			1005	101	20.00	Quiz Night Tkts
	Banked: 09/02/2026	20.00						
	AJ Knowles	20.00			1005	101	20.00	Quiz Night Tkts
	Banked: 09/02/2026	30.00						
	KS Hobson	30.00			1005	101	30.00	Quiz Night Tkts
	Banked: 12/02/2026	5.00						
	AJ Knowles	5.00			1005	101	5.00	Quiz Night Tkts
	Banked: 23/02/2026	216.00						
2	Income	216.00			201		216.00	Income
Total Receipts for Month		761.00	0.00	0.00			761.00	
Cashbook Totals		<u>2,964.42</u>	<u>0.00</u>	<u>0.00</u>			<u>2,964.42</u>	

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
04/02/2026	Barclays Bank	DDR	8.50			4008	101	8.50	Bank Charges - Dec-Jan
Total Payments for Month			8.50	0.00	0.00			8.50	
Balance Carried Fwd			2,955.92						
Cashbook Totals			<u>2,964.42</u>	0.00	0.00			<u>2,964.42</u>	

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 1 - Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayors Charity Account	28/02/2026	11	2,955.92
			<u>2,955.92</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,955.92
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,955.92
		Balance per Cash Book is :-	2,955.92
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10h

Mayor's Charity Income Payments, Income & Reconciliation – December 2025

Receipts for Month 9

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 10/12/2025	214.83						
	R Owen	30.00			1016	101	30.00	Mayor's Xmas Meal Tickets
	Mayor's Charity Collection Tin	4.35			1000	101	4.35	Mayor's Charity Collection Tin
	Winter Festival Collection	40.48			1000	101	40.48	Winter Festival Collection
	Mayor's Xmas Meal Raffle	140.00			1016	101	140.00	Mayor's Xmas Meal Raffle
Total Receipts for Month		214.83	0.00	0.00			214.83	
Cashbook Totals		<u>214.83</u>	<u>0.00</u>	<u>0.00</u>			<u>214.83</u>	

Payments for Month 9

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
10/12/2025	Current Bank A/c	1	214.83			200		214.83	Income
Total Payments for Month			214.83	0.00	0.00			214.83	
Balance Carried Fwd			0.00						
Cashbook Totals			214.83	0.00	0.00			214.83	

Bank Reconciliation Statement as at 31/12/2025
for Cashbook 2 - Income

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income	31/12/2025	9	0.00
			<hr/> 0.00
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10h

Mayor's Charity Income Payments, Income & Reconciliation – January 2026

Receipts for Month 10

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 26/01/2026	40.00						
	Cllr Cowell	30.00			1015	101	30.00	Variety Music Night Tkts
	Cllr Cowell	10.00			1005	101	10.00	Quiz Night Tkts
Total Receipts for Month		40.00	0.00	0.00			40.00	
Cashbook Totals		<u>40.00</u>	<u>0.00</u>	<u>0.00</u>			<u>40.00</u>	

Payments for Month 10

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
26/01/2026	Current Bank A/c	1	40.00			200		40.00	Income
Total Payments for Month			40.00	0.00	0.00			40.00	
Balance Carried Fwd			0.00						
Cashbook Totals			40.00	0.00	0.00			40.00	

Bank Reconciliation Statement as at 31/01/2026
for Cashbook 2 - Income

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income	31/01/2026	10	0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10h

Mayor's Charity Income Payments, Income & Reconciliation – February 2026

Receipts for Month 11

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
	Banked: 23/01/2026	216.00						
	R Reed	5.00			1005	101	5.00	Quiz Night Tkts
	Quiz Night	211.00			1005	101	211.00	Quiz Night Raffle
	Banked: 05/02/2026	440.00						
	Variety Night	440.00			1015	101	440.00	Variety Night
Total Receipts for Month		656.00	0.00	0.00			656.00	
Cashbook Totals		<u>656.00</u>	<u>0.00</u>	<u>0.00</u>			<u>656.00</u>	

Payments for Month 11

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
05/02/2026	Current Bank A/c	1	440.00			200		440.00	Income
23/02/2026	Current Bank A/c	2	216.00			200		216.00	Income
Total Payments for Month			656.00	0.00	0.00			656.00	
Balance Carried Fwd			0.00						
Cashbook Totals			<u>656.00</u>	<u>0.00</u>	<u>0.00</u>			<u>656.00</u>	

Bank Reconciliation Statement as at 28/02/2026
for Cashbook 2 - Income

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income	28/02/2026	11	0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			0.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 11a
Aged Debtors

Outstanding Balances by Month as at 01/03/2026

A/C Code	Customer Name	Balance	Mar 2026	Feb 2026	Jan 2026	Prior Months	On A/c Pymnts
Ledger No 1: Sales Ledger							
CEMADAJ00	CEMADAJ001	25.00	0.00	0.00	0.00	25.00	0.00
CEMBATB00	CEMBATB001	25.00	25.00	0.00	0.00	0.00	0.00
CEMDAVE00	CEMDAVE001	25.00	0.00	0.00	0.00	25.00	0.00
CEMDIAC001	CEMDIAC001	131.00	0.00	0.00	0.00	131.00	0.00
CEMFREH00	CEMFREH001	25.00	0.00	25.00	0.00	0.00	0.00
DEFRA001	DEFRA	390.00	390.00	0.00	0.00	0.00	0.00
HSK001	HOSKINS	-425.00	0.00	0.00	-200.00	1,137.00	-1,362.00
MBC001	M AND B CRAMP	523.50	523.00	0.00	0.50	0.00	0.00
PET001	PRODUCE	457.00	457.00	0.00	0.00	0.00	0.00
PPP001	PRODUCE PARKING	180.00	78.00	78.00	24.00	0.00	0.00
SCPARKS	SC	201.60	0.00	0.00	0.00	201.60	0.00
VAL001	ALLEN	-1,333.00	0.00	0.00	0.00	0.00	-1,333.00
Total Sales Ledger No 1		225.10	1,473.00	103.00	-175.50	1,519.60	-2,695.00
TOTAL SALES LEDGER BALANCES		225.10	1,473.00	103.00	-175.50	1,519.60	-2,695.00

Item 11b
Aged Debtors - Report

Debtor	Invoice Date	Invoice No.	Invoice Amount	Description	Action Taken	Date
Mrs J Adams	31/10/2025	CEM128	£25.00	Cem Transfer Fee - L/6/1405		
Mrs BH Batchelor	31/03/2026	CEM162	£25.00	Cem Transfer Fee - B/12/938		
Mr KM Bromley	28/02/2026	CEM151	£25.00	Cem Transfer Fee - F/3/921	Paid	19/01/2026
Mr A Bull	31/03/2026	CEM168	£25.00	Cem Transfer Fee - GG/1/105	Paid	09/02/2026
Ms D Coss	31/01/2026	CEM148	£25.00	Cem Transfer Fee - J/9/2103	Paid	16/02/2026
Mr T Cutts	28/02/2026	CEM161	£511.00	Cem Fee - H/7/303	Paid	19/02/269
Mrs E Davies	31/12/2025	CEM138	£25.00	Cem Transfer Fee - I/5/635		
Mrs CE Diamond	31/12/2025	CEM136	£131.00	Cem Fee - H/8/325	Paid in next financial year	08/04/2026
Unknown - Ms 18 Geradline Road	31/03/2026	CEM167	£25.00	Cem Transfer Fee - I/2/531	Paid	13/01/2026
Ms H French	28/02/2026	CEM160	£25.00	Cem Transfer Fee - I/3/579		
Mr MJ Richards	31/12/2025	CEM133	£109.00	Cem Fee - F/7/1079	Paid	17/11/2025
Mr A O'Regan	28/02/2026	CEM153	£511.00	Cem Fee - H/11/424	Paid	16/02/2026
Ludlow Chamber of Trade & Commerce	18/12/2025	1217	£1,234.00	Tinsel Tuesday - Rent, Electric & Parking	Paid	02/03/2026
Dawsons Funeral Service	28/02/2026	CEM157	£937.00	Cem Fee - I/6/691	Paid	26/02/2026
DEFRA	31/03/2026	1231	£390.00	Bathing Water Signage	Paid in next financial year	08/04/2026
Graham Heiron Funerals	28/02/2026	CEM152	£937.00	Cem Fee - F/3/921	Paid	19/01/2026
	28/02/2026	CEM155	£289.00	Cem Fee - GG/6/174	Paid	09/02/2026
	28/02/2026	CEM156	£1,206.00	Cem Fee - H/11/425	Paid	10/02/2026
	31/03/269	CEM169	£289.00	Cem Fee - GG/1/105	Paid	09/02/2026
Hoskins Family Funeral Services	31/12/2025	CEM141	£1,137.00	Cem Fee - I/2/530 Bach	Paid - Cemetery Office to raise invoice for additional transfer costs - Overpayment of £200 for stay on account for future invoice	
	02/01/2026		-£1,362.00	Payment on Account - Invoice CEM141 Bach		
	31/01/2026		-£200.00	Refund of Overpayment CEM 141 Bach		14/01/2026
	31/01/2026	CEM146	£937.00	Cem Fee - I/2/531 Theaker	Paid	13/01/2026
	01/03/2026	1232	£200.00	Chapel Hire - 13/03/26	Paid	09/03/2026
	01/03/2026	1233	£200.00	Chapel Hire - 11/03/26	Paid	02/03/2026
Local to Ludlow Produce Market	31/01/2026	1220	£236.00	Whole Market Let - January 2026	Paid	02/03/2026
	12/02/2026	1221	£457.00	Whole Market Let - February 2026	Paid	02/03/2026
	31/03/2026	1227	£457.00	Whole Market Let - March 2026	Paid in next financial year	01/04/2026
M & B Cramp	31/03/2026	1228	£523.50	Whole Market Let - March 2026		
Produce Market Parking Permits	22/01/2026	1222	£24.00	Parking Permits - 22/01/26		
	12/02/2026	1223	£38.00	Parking Permits - 12/02/26		
	26/02/2026	1226	£40.00	Parking Permits - 26/02/26		
	12/03/2026	1229	£38.00	Parking Permits - 12/03/26		
	27/03/2026	1230	£40.00	Parking Permits - 26/03/26		
Shropshire Council	17/01/2019	801	£201.60	Play Area Transfer - Legal Fees		
Victoria Allen Funeral Services	28/02/2026	CEM154	£1,010.00	Cem Fee - H/7/302	Paid	19/02/2026
	28/02/2026	CEM158	£937.00	Cem Fee - H/6/274	Paid	24/02/2026
	28/02/2026	CEM159	£289.00	Cem Fee - C/3/1101	Paid	24/02/2026
	31/03/2026	CEM163	£289.00	Cem Fee - GG/3/129	Paid	24/02/2026
	31/03/2026	CEM164	£937.00	Cem Fee - I/2/539	Paid	02/03/2026
	31/03/2026	CEM165	£937.00	Cem Fee - I/3/567	Paid	10/03/2026
	31/03/2026	CEM166	£289.00	Cem Fee - I/4/602	Paid	02/03/2026
	31/03/2026	CEM170	£1,206.00	Cem Fee - H/10/389	Paid	18/03/2026
	18/03/2026	Credit	£1,333.00	Cem Fee - Duce	Invoice raised in next financial year	18/03/2026

Item 12a
Policy Review
IT Policy

POLICY:	IT POLICY
Policy number:	ITP / 26 / v.1
Available to:	All Staff, Councillors & Public (upon request)
Supersedes Version:	New policy
Approved by:	Full Council
Approval date:	20 th April 2026 (FC)
Review due:	May 2027

Ludlow Town Council IT and Digital Policy

1. Introduction

This policy provides a comprehensive framework for the effective management, use, and security of Ludlow Town Council's IT systems and digital resources. It applies to all Council-owned devices, email systems, websites, cloud storage, and personal devices used for Council business.

This policy operates alongside all other Council policies and procedures to ensure compliance with digital, data protection, and governance requirements.

2. Purpose

The purpose of this policy is to define expectations for the appropriate use, management, and protection of IT systems and equipment provided by Ludlow Town Council.

It aims to:

- Define acceptable use of IT systems
- Protect Council data and digital assets
- Raise awareness of cyber and data security risks
- Establish responsibilities for users
- Set consequences for misuse

3. Scope

This policy applies to:

- Councillors
- Employees
- Volunteers

- Contractors and third-party providers
- Any authorised users of Council IT systems

It applies regardless of working location, including office, home, or remote environments.

4. Roles and Responsibilities

The Clerk is responsible for:

- Managing and enforcing this policy
- Ensuring secure and appropriate use of IT systems
- Monitoring compliance and reviewing the policy

Councillors, staff, and authorised users are responsible for:

- Complying with this policy
- Using IT systems appropriately and securely
- Reporting any breaches, incidents, or concerns immediately

Third-party providers must:

- Adhere to this policy when accessing Council systems or data
- Operate under formal agreements with defined security standards

5. Acceptable Use of IT Systems

Council IT systems and email accounts must primarily be used for official Council business.

Limited personal use may be permitted where it:

- Does not interfere with work responsibilities
- Does not breach this policy or any laws

Users must:

- Act ethically and responsibly
- Respect copyright and intellectual property
- Avoid accessing or distributing inappropriate or offensive material

Personal email accounts must not be used for Council business.

6. Monitoring

The Council may monitor use of IT systems, including email and internet usage, where this is:

- Justified and proportionate
- Compliant with data protection legislation

Users will be informed of any such monitoring.

7. Equipment and Software Management

- Council equipment must be used for Council purposes (subject to limited personal use where permitted)
- Devices must be regularly updated with security patches
- Unauthorised software installation is prohibited
- Faulty or obsolete equipment must be reported to the Clerk

All retired equipment must be:

- Securely wiped
- Disposed of in accordance with environmental regulations

8. Portable Devices

All portable devices must:

- Be kept secure and not left unattended in public places or vehicles
- Use encryption, passwords/PINs, and remote wipe where possible
- Be reported immediately if lost, stolen, or damaged

Recording or photography on Council premises requires prior permission.

9. Personal Devices (BYOD)

Use of personal devices for Council work is only permitted with approval.

Requirements include:

- Compliance with security standards (passwords, updates, secure Wi-Fi)
- Council data must not be stored on personal devices (viewing only unless authorised)
- Use of Council email accounts for all communications
- Acceptance that devices may be accessed for legal or security purposes if required

10. Passwords and Security

Users must:

- Use strong passwords (e.g. three random words)
- Enable Multi-Factor Authentication (MFA) where available
- Keep passwords confidential and secure
- Report any suspected security breaches immediately

11. Data Protection and Security

- All devices accessing Council data must be password protected
- Sensitive or personal data should be stored in secure, encrypted cloud systems
- Data must only be shared using secure methods

Users must not disclose confidential information to unauthorised individuals at any time, including after their role ends.

12. Remote Working

When working remotely, users must:

- Use secure internet connections
- Avoid public or shared devices
- Ensure screens and documents are not visible to others
- Keep devices secure and locked when not in use

Council data must not be downloaded onto personal devices without authorisation.

13. Email Use

Council email accounts must be used for all official communication.

Users must:

- Communicate professionally and respectfully
- Exercise caution with attachments and links
- Verify unknown senders to avoid phishing or malware
- Avoid sending sensitive information unless authorised and encrypted

Emails must be managed in accordance with the Council's retention policy.

14. Internet Use

Users must:

- Comply with copyright laws
- Avoid downloading or sharing illegal or inappropriate content
- Verify the accuracy of online information

15. Website and Social Media

The Council website is managed by the Communications Officer, who ensures content is:

- Accurate
- Lawful
- Regularly updated

Authorised users of Council social media must:

- Act professionally and responsibly
- Not share confidential or sensitive information
- Not present personal views as those of the Council

All digital platforms must comply with accessibility regulations.

16. Accessibility and Digital Inclusion

The Council is committed to ensuring digital accessibility for all.

This includes:

- Providing accessible website content
- Offering support and training to staff and Councillors
- Providing alternative access methods (e.g. paper copies, telephone services) for residents

17. Health and Safety

The Council will:

- Provide safe workstation environments
- Offer eye tests where applicable (see Employee Handbook)

Users must report any hazards promptly.

18. Backup and Recovery

- Critical data must be backed up regularly using secure, encrypted systems

- Backup systems should allow data recovery in case of loss or failure

19. Incident Reporting and Cyber Security

All incidents must be reported immediately to the Clerk, including:

- Data breaches
- Lost or stolen devices
- Suspected cyber threats

The Council will:

- Investigate incidents
- Maintain an incident log
- Report breaches to the Information Commissioner's Office (ICO) where required

20. Third-Party Access

Third-party access must:

- Be governed by formal agreements
- Meet required security standards
- Be limited to necessary systems and data
- Be revoked once work is complete

21. Training and Awareness

- IT and Data Protection training will be provided at induction
- Refresher training will be offered periodically
- Staff handling personal data must complete relevant training

Users are encouraged to follow recognised cyber security guidance.

22. Misuse and Compliance

Failure to comply with this policy may result in:

- Disciplinary action (for staff)
- Referral to the Monitoring Officer (for Councillors)
- Further action under the Code of Conduct

Compliance with this policy is mandatory. Improper use of IT systems may result in disciplinary action, including dismissal.

23. Review and Monitoring

This policy will:

- Be reviewed annually.

- Be updated as required due to legislative or operational changes
- Be presented to Council for approval

24. Legal Compliance

This policy ensures compliance with relevant legislation, including:

- Local Government Act 1972
- Freedom of Information Act 2000
- Data Protection Act 2018 and UK GDPR
- Local Audit and Accountability Act 2014
- Public Sector Bodies Accessibility Regulations 2018
- Local Government Transparency Code 2015
- Electronic Communications Act 2000

The Council will regularly review its IT and data practices to ensure ongoing compliance.

25. Other relevant policies

Information and Data Protection Policy
Communications Policy
Employee Handbook

Item 12b
Policy Review
Communications Policy

POLICY:	COMMUNICATIONS POLICY
Policy number:	LTC/CP/26/ v.1
Available to:	All Staff, Councillors & Public (upon request)
Supersedes Version:	New policy
Approved by:	Full Council
Approval date:	Next FC
Review due:	04/2027

1. Description

This policy sets out Ludlow Town Council's approach to communication within the organisation and with the wider community. It defines the principles, standards, and expectations that ensure all Council communications are clear, consistent, professional, and aligned with the Council's values, policies and statutory responsibilities.

2. Purpose of this policy

The purpose of this policy is to outline a Communications framework and signpost the suite of relevant Policies and Protocols for use:

- promoting transparent, accountable communication between the Council, stakeholders, and the public.
- ensuring all messages accurately reflect official Council positions.
- supporting the [Community Engagement Strategy](#) by encouraging inclusive, two way communication.
- protecting confidential and sensitive information.
- providing clear guidance for officers and councillors on how to communicate appropriately and professionally.
- maintaining high standards of clarity, accessibility, and consistency across all communication channels.

3. Scope

This policy applies to:

- all forms of communication issued by Ludlow Town Council, including written, verbal, digital, and social media communications.
- all officers, councillors, and representatives acting on behalf of the Council.
- all external communications with residents, community groups, media, partner organisations, and stakeholders.
- internal communications that support the effective functioning of the Council. It covers both official Council communications and councillor communications where Council business is referenced.

4. Procedure

To maintain consistency and professionalism, the following procedures apply:

4.1 Official Communications

- All official statements and communications must be approved by the Town Clerk or designated officers, in line with the [Communications Protocol](#).
- Communications must be clear, accurate, timely, and aligned with Council policy.
- Confidential or sensitive information must not be shared without proper authorisation, in accordance with the [Press Protocol](#) and [Social Media Policy](#) where relevant.

4.2 Councillor Communications

- Councillors must clearly distinguish personal views from official Council positions, as outlined in the [Communications Protocol](#).
- Personal communications must not imply Council endorsement.
- Confidentiality obligations must always be upheld, including when using digital or social media platforms covered by the [Social Media Policy](#).
- Councillor social media guidance and best practice can be found on the [Local Government Association site](#) and [Councillor Code of Conduct](#).

4.3 Media and Public Enquiries

- All media enquiries must be directed to the Town Clerk, Marketing and Communications Officer or appointed spokesperson, following the procedures set out in the [Press Protocol](#).
- Responses must be factual, prompt, and consistent with Council policy.
- Officers and councillors must not issue independent media statements outside the scope of the [Press Protocol](#).

4.4 Community Engagement

- The Council will actively promote inclusive engagement in line with the [Community Engagement Strategy](#).
- Community feedback will be welcomed and considered in decision making.
- Communication channels will be accessible and inclusive to support participation, reflecting the principles of the [Community Engagement Strategy](#).

4.5 Integration of the Community Engagement Strategy

- Communication activities will reflect the principles of accessibility, inclusivity, transparency, and relationship building.
- Two way communication will be encouraged to strengthen trust between the Council and residents.
- Officers and councillors should refer to the [Community Engagement Strategy](#) when planning or delivering engagement activity.

4.6 Use of Social Media

- All use of social media for Council business must comply with the [Social Media Policy](#).
- Officers and councillors must ensure posts are accurate, respectful, and do not disclose confidential information.
- Personal accounts must not be used to present or imply official Council positions.
- Social Media content must comply with [Social Media Terms of Use](#).
- Councillor social media guidance and best practice can be found on the [Local Government Association site](#) and [Councillor Code of Conduct](#).

4.7 Application of the Communications Protocol

- The [Communications Protocol](#) provides detailed guidance on roles, responsibilities, and expectations for day to day communication.
- Officers and councillors must follow the protocol to ensure consistency, professionalism, and alignment with this **Communications Policy**.

4.8 Application of the Press Protocol

- The [Press Protocol](#) must be followed when issuing press releases, responding to journalists, or managing reputational matters.
- Only authorised spokespersons may comment publicly on behalf of the Council.

5. Legal

This policy supports compliance with relevant legislation, including:

- Data Protection Act 2018 and UK GDPR (confidentiality and handling of personal data)
- Freedom of Information Act 2000 (transparency and access to information)
- Equality Act 2010 (accessible and inclusive communication)
- Local Government Act 1972 (conduct and responsibilities of councils and councillors)

6. Other relevant policies

Community Engagement Strategy
Social Media Policy
Communications Protocol
Councillors Code of Conduct
Social media guidance for councillors
Press Protocol
Social Media Terms of Use
Equal Opportunities Policy

Item 12c
Policy Review
Standing Orders



MODEL STANDING ORDERS 2025 UPDATE (ENGLAND)

National Association of Local Councils (NALC)

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INTRODUCTION

This is an update to Model Standing Orders 14 and 18.

HOW TO USE MODEL STANDING ORDERS

Standing orders are the written rules of a local council. Standing orders are essential to regulate the proceedings of a meeting. A council may also use standing orders to confirm or refer to various internal organisational and administrative arrangements. The standing orders of a council are not the same as the policies of a council but standing orders may refer to them.

Local councils operate within a wide statutory framework. NALC model standing orders incorporate and reference many statutory requirements to which councils are subject. It is not possible for the model standing orders to contain or reference all the statutory or legal requirements which apply to local councils. For example, it is not practical for model standing orders to document all obligations under data protection legislation. The statutory requirements to which a council is subject apply whether or not they are incorporated in a council's standing orders.

The model standing orders do not include model financial regulations. Financial regulations are standing orders to regulate and control the financial affairs and accounting procedures of a local council. The financial regulations, as opposed to the standing orders of a council, include most of the requirements relevant to the council's Responsible Financial Officer. Model financial regulations are available to councils in membership of NALC.

DRAFTING NOTES

Model standing orders that are in bold type contain legal and statutory requirements. It is recommended that councils adopt them without changing them or their meaning. Model standing orders not in bold are designed to help councils operate effectively but they do not contain statutory requirements so they may be adopted as drafted or amended to suit a council's needs. It is NALC's view that all model standing orders will generally be suitable for councils.

For convenience, the word "councillor" is used in model standing orders and, unless the context suggests otherwise, includes a non-councillor with or without voting rights. Model standing orders use gender-neutral language (e.g. "Chair").

A model standing order that includes brackets like this '()' requires information to be inserted by a council. A model standing order that includes brackets like this '[]' and the term 'OR' provides alternative options for a council to choose from when determining standing orders.

1. **RULES OF DEBATE AT MEETINGS**

- a Motions on the agenda shall be considered in the order that they appear unless the order is changed at the discretion of the chair of the meeting.
- b A motion (including an amendment) shall not be progressed unless it has been moved and seconded.
- c A motion on the agenda that is not moved by its proposer may be treated by the chair of the meeting as withdrawn.
- d If a motion (including an amendment) has been seconded, it may be withdrawn by the proposer only with the consent of the seconder and the meeting.
- e An amendment is a proposal to remove or add words to a motion. It shall not negate the motion.
- f If an amendment to the original motion is carried, the original motion (as amended) becomes the substantive motion upon which further amendment(s) may be moved.
- g An amendment shall not be considered unless early verbal notice of it is given at the meeting and, if requested by the chair of the meeting, is expressed in writing to the chair.
- h A councillor may move an amendment to their own motion if agreed by the meeting. If a motion has already been seconded, the amendment shall be with the consent of the seconder and the meeting.
- i If there is more than one amendment to an original or substantive motion, the amendments shall be moved in the order directed by the chair of the meeting.
- j Subject to standing order 1(k), only one amendment shall be moved and debated at a time, the order of which shall be directed by the chair of the meeting.
- k One or more amendments may be discussed together if the chair of the meeting considers this expedient but each amendment shall be voted upon separately.
- l A councillor may not move more than one amendment to an original or substantive motion.
- m The mover of an amendment has no right of reply at the end of debate on it.
- n Where a series of amendments to an original motion are carried, the mover of the original motion shall have a right of reply either at the end of debate on the first amendment or at the very end of debate on the final substantive motion immediately before it is put to the vote.
- o Unless permitted by the chair of the meeting, a councillor may speak once in the debate on a motion except:

- i. to speak on an amendment moved by another councillor;
 - ii. to move or speak on another amendment if the motion has been amended since they last spoke;
 - iii. to make a point of order;
 - iv. to give a personal explanation; or
 - v. to exercise a right of reply.
- p During the debate on a motion, a councillor may interrupt only on a point of order or a personal explanation and the councillor who was interrupted shall stop speaking. A councillor raising a point of order shall identify the standing order which they consider has been breached or specify the other irregularity in the proceedings of the meeting they are concerned by.
- q A point of order shall be decided by the chair of the meeting and their decision shall be final.
- r When a motion is under debate, no other motion shall be moved except:
- i. to amend the motion;
 - ii. to proceed to the next business;
 - iii. to adjourn the debate;
 - iv. to put the motion to a vote;
 - v. to ask a person to be no longer heard or to leave the meeting;
 - vi. to refer a motion to a committee or sub-committee for consideration;
 - vii. to exclude the public and press;
 - viii. to adjourn the meeting; or
 - ix. to suspend particular standing order(s) excepting those which reflect mandatory statutory or legal requirements.
- s Before an original or substantive motion is put to the vote, the chair of the meeting shall be satisfied that the motion has been sufficiently debated and that the mover of the motion under debate has exercised or waived their right of reply.
- t Excluding motions moved under standing order 1(r), the contributions or speeches by a councillor shall relate only to the motion under discussion and shall not exceed 1 minute without the consent of the chair of the meeting.

2. DISORDERLY CONDUCT AT MEETINGS

- a No person shall obstruct the transaction of business at a meeting or behave offensively or improperly. If this standing order is ignored, the chair of the meeting shall request such person(s) to moderate or improve their conduct.
- b If person(s) disregard the request of the chair of the meeting to moderate or improve their conduct, any councillor or the chair of the meeting may move that the person be no longer heard or be excluded from the meeting. The motion, if seconded, shall be put to the vote without discussion.
- c If a resolution made under standing order 2(b) is ignored, the chair of the meeting may take further reasonable steps to restore order or to progress the meeting. This may include temporarily suspending or closing the meeting.

3. MEETINGS GENERALLY

Full Council meetings	●
Committee meetings	●
Sub-committee meetings	●

- a **Meetings shall not take place in premises which at the time of the meeting are used for the supply of alcohol, unless no other premises are available free of charge or at a reasonable cost.**
- b **The minimum three clear days for notice of a meeting does not include the day on which notice was issued, the day of the meeting, a Sunday, a day of the Christmas break, a day of the Easter break or of a bank holiday or a day appointed for public thanksgiving or mourning.**
- c **The minimum three clear days' public notice for a meeting does not include the day on which the notice was issued or the day of the meeting unless the meeting is convened at shorter notice**
- d **Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion.**
- e Guidance on how to give notice and speak at meetings shall be provided on the Council's website.
- f Any person may speak at a public session at the discretion of the Chair.
- g Written questions for answering at the meeting should normally be submitted to the Proper Officer by noon preceding (2) clear days prior to the meeting and may relate to an item included on the agenda of the meeting or to any matter within the remit of the relevant committee or the Council, as the case

- may be. The Proper Officer shall inform the Chair of all questions received at least (1) clear day in advance of the meeting
- h Residents may ask oral questions at a meeting relating to items included on the agenda of that meeting.
 - i Questions shall be directed to the Chair of the meeting who may request the Town Clerk or another member to reply.
 - j Answers to questions may take the form of:
 - Direct oral response, or
 - When the desired information is contained in a publication, reference to that publication, or
 - When it is more convenient to do so, a written answer to be provided within 7 days of the meeting.
 - k Every question shall be put and answered without discussion, although the questioner shall be permitted to ask one supplementary question directly related to the answer if the question is answered at the meeting.
 - l Questions shall not be permitted that relate to the individual affairs of either the questioner or any other named person, and should only relate to matters of policy or practice,
 - m The Chair of the meeting may disallow any question that is, in his or her opinion, improper or irrelevant.
 - n Questions and the answers are to be clearly recorded in the Minutes for the meeting where the questions are asked.
 - o The period of time designated for public participation at a meeting in accordance with standing order 3(f) shall not exceed 15 minutes unless directed by the chair of the meeting.
 - p Subject to standing order 3(f), a member of the public shall not speak for more than 3 minutes.
 - q A person shall raise their hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The chair of the meeting may at any time permit a person to be seated when speaking.
 - r A person who speaks at a meeting shall direct their comments to the Chair of the meeting.
 - s Only one person is permitted to speak at a time. If more than one person wants to speak, the Chair of the meeting shall direct the order of speaking.
 - t **Subject to standing order 3(w), a person who attends a meeting is permitted to report on the meeting whilst the meeting is open to the**

- public. To “report” means to film, photograph, make an audio recording of meeting proceedings, use any other means for enabling persons not present to see or hear the meeting as it takes place or later or to report or to provide oral or written commentary about the meeting so that the report or commentary is available as the meeting takes place or later to persons not present.
- u A person present at a meeting may not provide an oral report or oral commentary about a meeting as it takes place without permission.
- v The press shall be provided with reasonable facilities for the taking of their report of all or part of a meeting at which they are entitled to be present.
- w Subject to standing orders which indicate otherwise, anything authorised or required to be done by, to or before the Chair of the Council may in their absence be done by, to or before the Vice-Chair of the Council (if there is one).
- x The Chair of the Council, if present, shall preside at a meeting. If the Chair is absent from a meeting, the Vice-Chair of the Council (if there is one) if present, shall preside. If both the Chair and the Vice-Chair are absent from a meeting, a councillor as chosen by the councillors present at the meeting shall preside at the meeting.
- y Subject to a meeting being quorate, all questions at a meeting shall be decided by a majority of the councillors and non-councillors with voting rights present and voting.
- z The chair of a meeting may give an original vote on any matter put to the vote, and in the case of an equality of votes may exercise their casting vote whether or not they gave an original vote.

See standing orders 5(h) and (i) for the different rules that apply in the election of the Chair of the Council at the annual meeting of the Council.

- aa **Unless standing orders provide otherwise, voting on a question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question.** Such a request shall be made before moving on to the next item of business on the agenda.
- bb Voting on the appointment of the Mayor, Deputy Mayor and Co-options shall take place in open session and the vote shall be by a paper ballot, which is counted and reported at the meeting. The ballot papers will be retained for scrutiny for a period of one week after the meeting.
- cc The minutes of a meeting shall include an accurate record of the following:
 - i. the time and place of the meeting;

- ii. the names of councillors who are present and the names of councillors who are absent;
 - iii. interests that have been declared by councillors and non-councillors with voting rights;
 - iv. the grant of dispensations (if any) to councillors and non-councillors with voting rights;
 - v. whether a councillor or non-councillor with voting rights left the meeting when matters that they held interests in were being considered;
 - vi. if there was a public participation session; and
 - vii. the resolutions made.
- dd **A councillor or a non-councillor with voting rights who has a disclosable pecuniary interest or another interest as set out in the Council's code of conduct in a matter being considered at a meeting is subject to statutory limitations or restrictions under the code on their right to participate and vote on that matter.**
 - ee **No business may be transacted at a meeting unless at least one-third of the whole number of members of the Council are present and in no case shall the quorum of a meeting be less than three.**

See standing order 4d(viii) for the quorum of a committee or sub-committee meeting.

- ff **If a meeting is or becomes inquorate no business shall be transacted and the meeting shall be closed. The business on the agenda for the meeting shall be adjourned to another meeting.**
- gg A meeting shall not exceed a period of (2) hours.

4. COMMITTEES AND SUB-COMMITTEES

- a **Unless the Council determines otherwise, a committee may appoint a sub-committee whose terms of reference and members shall be determined by the committee.**
- b **The members of a committee may include non-councillors unless it is a committee which regulates and controls the finances of the Council.**
- c **Unless the Council determines otherwise, all the members of an advisory committee and a sub-committee of the advisory committee may be non-councillors.**
- d The Council may appoint standing committees or other committees as may be necessary, and:

- i. shall determine their terms of reference;
- ii. shall determine the number and time of the ordinary meetings of a standing committee up until the date of the next annual meeting of the Council;
- iii. shall permit a committee, other than in respect of the ordinary meetings of a committee, to determine the number and time of its meetings;
- iv. shall, subject to standing orders 4(b) and (c), appoint and determine the terms of office of members of such a committee;
- v. may, subject to standing orders 4(b) and (c), appoint and determine the terms of office of the substitute members to a committee whose role is to replace the ordinary members at a meeting of a committee if the ordinary members of the committee confirm to the Proper Officer (5) days before the meeting that they are unable to attend;
- vi. shall, after it has appointed the members of a standing committee, appoint the chair of the standing committee;
- vii. shall permit a committee other than a standing committee, to appoint its own chair at the first meeting of the committee;
- viii. shall determine the place, notice requirements and quorum for a meeting of a committee and a sub-committee which, in both cases, shall be no less than three;
- ix. shall determine if the public may participate at a meeting of a committee;
- x. shall determine if the public and press are permitted to attend the meetings of a sub-committee and also the advance public notice requirements, if any, required for the meetings of a sub-committee;
- xi. shall determine if the public may participate at a meeting of a sub-committee that they are permitted to attend; and
- xii. may dissolve a committee or a sub-committee.

5. **ORDINARY COUNCIL MEETINGS**

- a **In an election year, the annual meeting of the Council shall be held on or within 14 days following the day on which the councillors elected take office.**
- b **In a year which is not an election year, the annual meeting of the Council shall be held on such day in May as the Council decides.**
- c **If no other time is fixed, the annual meeting of the Council shall take place at 6pm.**

- d **In addition to the annual meeting of the Council, at least three other ordinary meetings shall be held in each year on such dates and times as the Council decides.**
- e **The first business conducted at the annual meeting of the Council shall be the election of the Chair and Vice-Chair (if there is one) of the Council.**
- f **The Chair of the Council, unless they have resigned or become disqualified, shall continue in office and preside at the annual meeting until their successor is elected at the next annual meeting of the Council.**
- g **The Vice-Chair of the Council, if there is one, unless they resign or become disqualified, shall hold office until immediately after the election of the Chair of the Council at the next annual meeting of the Council.**
- h **In an election year, if the current Chair of the Council has not been re-elected as a member of the Council, they shall preside at the annual meeting until a successor Chair of the Council has been elected. The current Chair of the Council shall not have an original vote in respect of the election of the new Chair of the Council but shall give a casting vote in the case of an equality of votes.**
- i **In an election year, if the current Chair of the Council has been re-elected as a member of the Council, they shall preside at the annual meeting until a new Chair of the Council has been elected. They may exercise an original vote in respect of the election of the new Chair of the Council and shall give a casting vote in the case of an equality of votes.**
- j Following the election of the Chair of the Council and Vice-Chair (if there is one) of the Council at the annual meeting, the business shall include:
 - i. **In an election year, delivery by the Chair of the Council and councillors of their acceptance of office forms unless the Council resolves for this to be done at a later date. In a year which is not an election year, delivery by the Chair of the Council of their acceptance of office form unless the Council resolves for this to be done at a later date;**
 - ii. Confirmation of the accuracy of the minutes of the last meeting of the Council;
 - iii. Receipt of the minutes of the last meeting of a committee;
 - iv. Consideration of the recommendations made by a committee;
 - v. Review of delegation arrangements to committees, sub-committees, staff and other local authorities;
 - vi. Review of the terms of reference for committees;
 - vii. Appointment of members to existing committees;

- viii. Appointment of any new committees in accordance with standing order 4;
- ix. Review and adoption of appropriate standing orders and financial regulations;
- x. Review of arrangements (including legal agreements) with other local authorities, not-for-profit bodies and businesses.
- xi. Review of representation on or work with external bodies and arrangements for reporting back;
- xii. In an election year, to make arrangements with a view to the Council becoming eligible to exercise the general power of competence in the future;
- xiii. Review of inventory of land and other assets including buildings and office equipment;
- xiv. Confirmation of arrangements for insurance cover in respect of all insurable risks;
- xv. Review of the Council's and/or staff subscriptions to other bodies;
- xvi. Review of the Council's complaints procedure;
- xvii. Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (*see also standing orders 11, 20 and 21*);
- xviii. Review of the Council's policy for dealing with the press/media;
- xix. Review of the Council's employment policies and procedures;
- xx. Review of the Council's expenditure incurred under s.137 of the Local Government Act 1972 or the general power of competence.
- xxi. Determining the time and place of ordinary meetings of the Council up to and including the next annual meeting of the Council.

6. EXTRAORDINARY MEETINGS OF THE COUNCIL, COMMITTEES AND SUB-COMMITTEES

- a **The Chair of the Council may convene an extraordinary meeting of the Council at any time.**
- b **If the Chair of the Council does not call an extraordinary meeting of the Council within seven days of having been requested in writing to do so by two councillors, any two councillors may convene an extraordinary meeting of the Council. The public notice giving the time, place and agenda for such a meeting shall be signed by the two councillors.**

- c The chair of a committee [or a sub-committee] may convene an extraordinary meeting of the committee [or the sub-committee] at any time.
- d If the chair of a committee [or a sub-committee] does not call an extraordinary meeting within (7) days of having been requested to do so by (3) members of the committee [or the sub-committee], any (3) members of the committee [or the sub-committee] may convene an extraordinary meeting of the committee [or a sub-committee].

7. **PREVIOUS RESOLUTIONS**

- a A resolution shall not be reversed within six months except either by a special motion, which requires written notice by at least (7) councillors to be given to the Proper Officer in accordance with standing order 9.1, or by a motion moved in pursuance of the recommendation of a committee or a sub-committee.
- b When a motion moved pursuant to standing order 7(a) has been disposed of, no similar motion may be moved for a further six months.

8. **VOTING ON APPOINTMENTS**

- a Where more than two persons have been nominated for a position to be filled by the Council and none of those persons has received an absolute majority of votes in their favour, the name of the person having the least number of votes shall be struck off the list and a fresh vote taken. This process shall continue until a majority of votes is given in favour of one person. A tie in votes may be settled by the casting vote exercisable by the chair of the meeting.

9. **MOTIONS FOR A MEETING THAT REQUIRE WRITTEN NOTICE TO BE GIVEN TO THE PROPER OFFICER**

- a A motion shall relate to the responsibilities of the meeting for which it is tabled and in any event shall relate to the performance of the Council's statutory functions, powers and obligations or an issue which specifically affects the Council's area or its residents.
- b No motion may be moved at a meeting unless it is on the agenda and the mover has given written notice of its wording to the Proper Officer at least (7) clear days before the meeting. Clear days do not include the day of the notice or the day of the meeting.
- c The Proper Officer may, before including a motion on the agenda received in accordance with standing order 9(b), correct obvious grammatical or typographical errors in the wording of the motion.
- d If the Proper Officer considers the wording of a motion received in accordance with standing order 9(b) is not clear in meaning, the motion shall be rejected

until the mover of the motion resubmits it, so that it can be understood, in writing, to the Proper Officer at least (3) clear days before the meeting.

- e If the wording or subject of a proposed motion is considered improper, the Proper Officer shall consult with the chair of the forthcoming meeting or, as the case may be, the councillors who have convened the meeting, to consider whether the motion shall be included in the agenda or rejected.
- f The Proper Officer and the Chair of the forthcoming meeting or, if they are not available, the Vice-Chair of the forthcoming meeting, shall discuss the agenda at least 7 clear days before the meeting. The decision of the Proper Officer as to whether or not to include the motion on the agenda shall be final.
- g Motions received shall be recorded and numbered in the order that they are received.
- h Motions rejected shall be recorded with an explanation by the Proper Officer of the reason for rejection in a register kept for that purpose and the Proper Officer shall inform the mover of the explanation for the rejection at least 3 clear days before the meeting.

10. **MOTIONS AT A MEETING THAT DO NOT REQUIRE WRITTEN NOTICE**

- a The following motions may be moved at a meeting without written notice to the Proper Officer:
 - i. to correct an inaccuracy in the draft minutes of a meeting;
 - ii. to move to a vote;
 - iii. to defer consideration of a motion;
 - iv. to refer a motion to a particular committee or sub-committee;
 - v. to appoint a person to preside at a meeting;
 - vi. to change the order of business on the agenda;
 - vii. to proceed to the next business on the agenda;
 - viii. to require a written report;
 - ix. to appoint a committee or sub-committee and their members;
 - x. to extend the time limits for speaking;
 - xi. to exclude the press and public from a meeting in respect of confidential or other information which is prejudicial to the public interest;
 - xii. to not hear further from a councillor or a member of the public;

- xiii. to exclude a councillor or member of the public for disorderly conduct;
- xiv. to temporarily suspend the meeting;
- xv. to suspend a particular standing order (unless it reflects mandatory statutory or legal requirements);
- xvi. to adjourn the meeting; or
- xvii. to close the meeting.

11. **MANAGEMENT OF INFORMATION**

See also standing order 20.

- a **The Council shall have in place and keep under review, technical and organisational measures to keep secure information (including personal data) which it holds in paper and electronic form. Such arrangements shall include deciding who has access to personal data and encryption of personal data.**
- b **The Council shall have in place, and keep under review, policies for the retention and safe destruction of all information (including personal data) which it holds in paper and electronic form. The Council's retention policy shall confirm the period for which information (including personal data) shall be retained or if this is not possible the criteria used to determine that period (e.g. the Limitation Act 1980).**
- c **The agenda, papers that support the agenda and the minutes of a meeting shall not disclose or otherwise undermine confidential information or personal data without legal justification.**
- d **Councillors, staff, the Council's contractors and agents shall not disclose confidential information or personal data without legal justification.**

12. **DRAFT MINUTES**

Full Council meetings	●
Committee meetings	●
Sub-committee meetings	●

- a If the draft minutes of a preceding meeting have been served on councillors with the agenda to attend the meeting at which they are due to be approved for accuracy, they shall be taken as read.

- b There shall be no discussion about the draft minutes of a preceding meeting except in relation to their accuracy. A motion to correct an inaccuracy in the draft minutes shall be moved in accordance with standing order 10(a)(i).
- c The accuracy of draft minutes, including any amendment(s) made to them, shall be confirmed by resolution and shall be signed by the chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.
- d If the chair of the meeting does not consider the minutes to be an accurate record of the meeting to which they relate, they shall sign the minutes and include a paragraph in the following terms or to the same effect:

“The chair of this meeting does not believe that the minutes of the meeting of the () held on [date] in respect of () were a correct record but this view was not upheld by the meeting and the minutes are confirmed as an accurate record of the proceedings.”
- e **If the Council’s gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**
- f Subject to the publication of draft minutes in accordance with standing order 12(e) and standing order 20(a) and following a resolution which confirms the accuracy of the minutes of a meeting, the draft minutes or recordings of the meeting for which approved minutes exist shall be destroyed.

13. CODE OF CONDUCT AND DISPENSATIONS

See also standing order 3(u).

- a All councillors and non-councillors with voting rights shall observe the code of conduct adopted by the Council.
- b Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have a disclosable pecuniary interest. They may return to the meeting after it has considered the matter in which they had the interest.
- c Unless they have been granted a dispensation, a councillor or non-councillor with voting rights shall withdraw from a meeting when it is considering a matter in which they have another interest if so required by the Council’s code of conduct. They may return to the meeting after it has considered the matter in which they had the interest.
- d **Dispensation requests shall be in writing and submitted to the Proper Officer** as soon as possible before the meeting, or failing that, at the start of the meeting for which the dispensation is required.

- e A decision as to whether to grant a dispensation shall be made by a meeting of the Council, or committee or sub-committee for which the dispensation is required and that decision is final.
- f A dispensation request shall confirm:
 - i. the description and the nature of the disclosable pecuniary interest or other interest to which the request for the dispensation relates;
 - ii. whether the dispensation is required to participate at a meeting in a discussion only or a discussion and a vote;
 - iii. the date of the meeting or the period (not exceeding four years) for which the dispensation is sought; and
 - iv. an explanation as to why the dispensation is sought.
- g Subject to standing orders 13(d) and (f), a dispensation request shall be considered at the beginning of the meeting of the Council, or committee or sub-committee for which the dispensation is required.
- h A dispensation may be granted in accordance with standing order 13(e) if having regard to all relevant circumstances any of the following apply:**
 - i. without the dispensation the number of persons prohibited from participating in the particular business would be so great a proportion of the meeting transacting the business as to impede the transaction of the business;**
 - ii. granting the dispensation is in the interests of persons living in the Council's area; or**
 - iii. it is otherwise appropriate to grant a dispensation.**

14. **CODE OF CONDUCT COMPLAINTS**

- a Upon notification by the Principal Council that a councillor or non-councillor with voting rights has breached the Council's code of conduct, the Council shall consider what, if any, action to take against them. Such action excludes disqualification or suspension from office.**

15. **PROPER OFFICER**

- a The Proper Officer shall be either (i) the clerk or (ii) other staff member(s) nominated by the Council to undertake the work of the Proper Officer when the Proper Officer is absent.
- b The Proper Officer shall:

- i. **at least three clear days before a meeting of the council, a committee or a sub-committee,**
 - **serve on councillors by delivery or post at their residences or by email authenticated in such manner as the Proper Officer thinks fit, a signed summons confirming the time, place and the agenda (provided the councillor has consented to service by email), and**
 - **Provide, in a conspicuous place, public notice of the time, place and agenda (provided that the public notice with agenda of an extraordinary meeting of the Council convened by councillors is signed by them).**

See standing order 3(b) for the meaning of clear days for a meeting of a full council and standing order 3(c) for the meaning of clear days for a meeting of a committee;

- ii. subject to standing order 9, include on the agenda all motions in the order received unless a councillor has given written notice at least (3) days before the meeting confirming their withdrawal of it;
- iii. convene a meeting of the Council for the election of a new Chair of the Council, occasioned by a casual vacancy in their office;
- iv. **facilitate inspection of the minute book by local government electors;**
- v. **receive and retain copies of byelaws made by other local authorities;**
- vi. hold acceptance of office forms from councillors;
- vii. hold a copy of every councillor's register of interests;
- viii. assist with responding to requests made under freedom of information legislation and rights exercisable under data protection legislation, in accordance with the Council's relevant policies and procedures;
- ix. liaise, as appropriate, with the Council's Data Protection Officer (if there is one);
- x. receive and send general correspondence and notices on behalf of the Council except where there is a resolution to the contrary;
- xi. assist in the organisation of, storage of, access to, security of and destruction of information held by the Council in paper and electronic form subject to the requirements of data protection and freedom of information legislation and other legitimate requirements (e.g. the Limitation Act 1980);
- xii. arrange for legal deeds to be executed;
(see also standing order 23);

- xiii. arrange or manage the prompt authorisation, approval, and instruction regarding any payments to be made by the Council in accordance with its financial regulations;
- xiv. record every planning application notified to the Council and the Council's response to the local planning authority in a book for such purpose;
- ~~xv. refer a planning application received by the Council to the Chair or in their absence Vice Chair (if there is one) of the Representational Committee within two working days of receipt to facilitate an extraordinary meeting if the nature of a planning application requires consideration before the next ordinary meeting of [the Council] OR [() committee];~~
- xvi. manage access to information about the Council via the publication scheme; and
- xvii. retain custody of the seal of the Council (if there is one) which shall not be used without a resolution to that effect.
(see also standing order 23).

16. **RESPONSIBLE FINANCIAL OFFICER**

- a The Council shall appoint appropriate staff member(s) to undertake the work of the Responsible Financial Officer when the Responsible Financial Officer is absent.

17. **ACCOUNTS AND ACCOUNTING STATEMENTS**

- a "Proper practices" in standing orders refer to the most recent version of "Governance and Accountability for Local Councils – a Practitioners' Guide".
- b All payments by the Council shall be authorised, approved and paid in accordance with the law, proper practices and the Council's financial regulations.
- c The Responsible Financial Officer shall supply to each councillor as soon as practicable after 30 June, 30 September and 31 December in each year a statement to summarise:
 - i. the Council's receipts and payments (or income and expenditure) for each quarter;
 - ii. the Council's aggregate receipts and payments (or income and expenditure) for the year to date;

- iii. the balances held at the end of the quarter being reported and which includes a comparison with the budget for the financial year and highlights any actual or potential overspends.
- d. As soon as possible after the financial year end at 31 March, the Responsible Financial Officer shall provide:
 - i. each councillor with a statement summarising the Council's receipts and payments (or income and expenditure) for the last quarter and the year to date for information; and
 - ii. to the Council the accounting statements for the year in the form of Section 2 of the annual governance and accountability return, as required by proper practices, for consideration and approval.
- e. The year-end accounting statements shall be prepared in accordance with proper practices and apply the form of accounts determined by the Council (receipts and payments, or income and expenditure) for the year to 31 March. A completed draft annual governance and accountability return shall be presented to all councillors at least 14 days prior to anticipated approval by the Council. The annual governance and accountability return of the Council, which is subject to external audit, including the annual governance statement, shall be presented to the Council for consideration and formal approval before 30 June.

18. **FINANCIAL CONTROLS AND PROCUREMENT**

- a. The Council shall consider and approve financial regulations drawn up by the Responsible Financial Officer, which shall include detailed arrangements in respect of the following:
 - i. the keeping of accounting records and systems of internal controls;
 - ii. the assessment and management of financial risks faced by the Council;
 - iii. the work of the independent internal auditor in accordance with proper practices and the receipt of regular reports from the internal auditor, which shall be required at least annually;
 - iv. the inspection and copying by councillors and local electors of the Council's accounts and/or orders of payments; and
 - v. whether contracts with an estimated value below [60,000] or due to special circumstances are exempt from a tendering process or procurement exercise.
- b. Financial regulations shall be reviewed regularly and at least annually for fitness of purpose.
- c. Subject to additional requirements in the financial regulations of the Council,

the tender process for contracts for the supply of goods, materials, services or the execution of works shall include, as a minimum, the following steps:

- i. a specification for the goods, materials, services or the execution of works shall be drawn up;
 - ii. an invitation to tender shall be drawn up to confirm (i) the Council's specification (ii) the time, date and address for the submission of tenders (iii) the date of the Council's written response to the tender and (iv) the prohibition on prospective contractors contacting councillors or staff to encourage or support their tender outside the prescribed process;
 - iii. tenders are to be submitted in writing in a sealed marked envelope addressed to the Proper Officer;
 - iv. tenders shall be opened by the Proper Officer in the presence of at least one councillor after the deadline for submission of tenders has passed;
 - v. tenders are to be reported to and considered by the appropriate meeting of the Council or a committee or sub-committee with delegated responsibility.
- d. Neither the Council, nor a committee or a sub-committee with delegated responsibility for considering tenders, is bound to accept the lowest value tender.
- e. **Where the value of a contract is likely to exceed the threshold specified by the Government from time to time, the Council must consider whether the contract is subject to the requirements of the current procurement legislation and, if so, the Council must comply with procurement rules. NALC's procurement guidance contains further details.**

19. HANDLING STAFF MATTERS

- a. A matter personal to a member of staff that is being considered by a meeting of the Staffing Committee is subject to standing order 11.
- b. Subject to the Council's policy regarding absences from work, the Council's most senior member of staff shall notify the chair of the Staffing Committee or, if they are not available, the vice-chair of the Staffing Committee of absence occasioned by illness or other reason and that person shall report such absence to the Committee at its next meeting.
- c. The chair of the Staffing Committee or in their absence, the vice-chair of the Staffing Committee shall upon a resolution conduct a review of the performance and annual appraisal of the work of the Proper Officer. The reviews and appraisal shall be reported in writing.
- d. Subject to the Council's policy regarding the handling of grievance matters, the

Council's most senior member of staff (or other members of staff) shall contact the chair of the Staffing Committee or in their absence, the vice-chair of the Staffing Committee in respect of an informal or formal grievance matter, and this matter shall be reported back and progressed by resolution of the Staffing Committee.

- e Subject to the Council's policy regarding the handling of grievance matters, if an informal or formal grievance matter raised by [the member of staff's job title] relates to the chair or vice-chair of the Staffing Committee, this shall be communicated to another member of the Staffing Committee], which shall be reported back and progressed by resolution of the Staffing Committee.
- f Any persons responsible for all or part of the management of staff shall treat as confidential the written records of all meetings relating to their performance, capabilities, grievance or disciplinary matters.
- g In accordance with standing order 11(a), persons with line management responsibilities shall have access to staff records referred to in standing order

20. **RESPONSIBILITIES TO PROVIDE INFORMATION**

See also standing order 21.

- a **In accordance with freedom of information legislation, the Council shall publish information in accordance with its publication scheme and respond to requests for information held by the Council.**
- b **The Council, shall publish information in accordance with the requirements of the Local Government (Transparency Requirements) (England) Regulations 2015.**
- c When any Freedom of Information requests are received by the Council, the Proper Officer shall provide full details of the request(s) to the Mayor, Deputy Mayor and the Chair(s) of any relevant committee(s) within 3 days. Before responses are sent to such Freedom of Information requests, the Proper Officer will agree them with the Mayor/Deputy Mayor and any relevant Committee Chairs.

21. **RESPONSIBILITIES UNDER DATA PROTECTION LEGISLATION**

(Below is not an exclusive list).

See also standing order 11.

- a The Council may appoint a Data Protection Officer.
- b **The Council shall have policies and procedures in place to respond to an individual exercising statutory rights concerning their personal data.**

- c **The Council shall have a written policy in place for responding to and managing a personal data breach.**
- d **The Council shall keep a record of all personal data breaches comprising the facts relating to the personal data breach, its effects and the remedial action taken.**
- e **The Council shall ensure that information communicated in its privacy notice(s) is in an easily accessible and available form and kept up to date.**
- f **The Council shall maintain a written record of its processing activities.**

22. **RELATIONS WITH THE PRESS/MEDIA**

- a Requests from the press or other media for an oral or written comment or statement from the Council, its councillors or staff shall be handled in accordance with the Council's policy in respect of dealing with the press and/or other media.

23. **EXECUTION AND SEALING OF LEGAL DEEDS**

See also standing orders 15(b)(xii) and (xvii).

- a A legal deed shall not be executed on behalf of the Council unless authorised by a resolution.

Subject to standing order 23(a), any two councillors may sign, on behalf of the Council, any deed required by law and the Proper Officer shall witness their signatures.

The above is applicable to a Council without a common seal.

24. **COMMUNICATING WITH DISTRICT AND COUNTY OR UNITARY COUNCILLORS**

- a An invitation to attend a meeting of the Council shall be sent, together with the agenda, to the Unitary Council representing the area of the Council.
- b Unless the Council determines otherwise, a copy of each letter sent to the District and County Council OR Unitary Council shall be sent to the ward councillor(s) representing the area of the Council.

25. **RESTRICTIONS ON COUNCILLOR ACTIVITIES**

- a. Unless duly authorised no councillor shall:
 - i. inspect any land and/or premises which the Council has a right or duty to inspect; or
 - ii. issue orders, instructions or directions.

26. **STANDING ORDERS GENERALLY**

- a All or part of a standing order, except one that incorporates mandatory statutory or legal requirements, may be suspended by resolution in relation to the consideration of an item on the agenda for a meeting.
- b A motion to add to or vary or revoke one or more of the Council's standing orders, except one that incorporates mandatory statutory or legal requirements, shall be proposed by a special motion, the written notice by at least (4) councillors to be given to the Proper Officer in accordance with standing order 9.
- c The Proper Officer shall provide a copy of the Council's standing orders to a councillor as soon as possible.
- d The decision of the chair of a meeting as to the application of standing orders at the meeting shall be final.

Item 13a
Budget Task and Finish
Notes – 13/03/26

Notes from Budget T&F Meeting

On 13th March 2026 at 9:30 am at the Guildhall

Attendees: Councillors Taylor (Chair), and Owen. Gina Wilding (Town Clerk), Lucy Jones (Senior Finance Assistant).

Apologises: Councillors Ginger, Ward, Gill, Lyle, and Scott-Bell.

- To note the updated Rialtas Business Solutions (RBS) EMR list
- To note that final changes to EMR for signage need to be made in line with Council minutes.
- To note that there may need to be a signage EMR for town centre finger posts and orientation boards

Action: To Align RBS EMR list with EMR spreadsheet and distribute to T&F members. (LJ)

- It was noted that some EMRs are for accrual purposes and this narrative needs to be adequately shaped with appropriate delivery timescale, estimated costs column and an aural rate that services these two pieces of data.

Action: Cllr Taylor to incorporate the delivery timescale and estimated costs column and populate with data as far as possible.

- It was noted that accurate scoping of projects was required - and at present there are insufficient staff resources to undertake this work, and this would be a matter for Staffing Committee to consider.
- It was also noted that very specialist work would need to be undertaken by qualified contractors - for example, list buildings and ancient scheduled monuments.
- It was noted that larger pots would draw attention and needed adequate narrative.

Item 13b
Budget Task and Finish
Notes – 27/03/26

Notes from Budget T&F Meeting

On 27th March 2026 at 9:30 am at the Guildhall

Present: Councillors Taylor (Chair), Ward, Owen, Lyle, and Scott-Bell.
Gina Wilding, Town Clerk; Lucy Jones, Senior Finance Assistant

Apologies: Councillors Cowell, Ginger, Gill, and Hepworth.

During the review of the updated EMR spreadsheet the following points were made:

- Cllr Taylor updated a digital version of the spreadsheet to be shared by email.
- **Actions:**
 - Quote for resurfacing of Wheeler Road Play Area - **KA**
 - Building condition reports for BX and GH - **GW**
 - Contractor inspection of market stalls J bolt ground anchors - **MH**
 - Quote for a new slide at Housman Crescent Play area - **KA**

Date of next meeting: 17th April 2026, 9:30 am.

Item 15
Terms of Reference

To support the consideration of the TOR for P&F, there are some note below on matters are **reserved to the Full Council** (i.e., cannot be delegated to committees or officers).

These are usually defined by law (mainly the Local Government Act 1972 and subsequent regulations) and reinforced in the council's own Standing Orders.

The following is a breakdown of what **only the Full Council should consider and decide**:

1. Setting the Budget and Precept

- Approval of the **annual budget**
- Setting the **precept** (the council tax demand)
- Any major financial strategy decisions

This is one of the most important statutory responsibilities and must be done by Full Council.

2. Adoption and Amendment of Standing Orders & Policies

- Standing Orders (procedural rules)
- Financial Regulations
- Key governance policies (e.g. Code of Conduct, complaints procedures)

These define how the council operates, so only Full Council can approve or change them.

3. Election of Chairman and Vice-Chairman

- Usually at the Annual Meeting

4. Appointment of Committees and Members

- Creation or dissolution of committees
- Appointment of councillors to committees and outside bodies

While committees handle detailed work, Full Council controls their structure.

5. Approval of Accounts and Audit

- Approval of the **Annual Governance and Accountability Return (AGAR)**
- Consideration of internal and external audit reports

6. Major Strategic Decisions

- Adoption of major plans (e.g. neighbourhood plans)
- Significant asset decisions (buying/selling land or buildings)
- Entering into large contracts or long-term commitments

7. Borrowing and Capital Projects

- Approval of loans (e.g. from the Public Works Loan Board)
- Major capital expenditure decisions

8. Legal and Statutory Responsibilities

- Power to adopt certain statutory powers
- Responding formally to consultations where it represents the whole council
- Authorising legal proceedings (where applicable)

9. Delegation of Decisions

- Deciding what powers are delegated to:
 - Committees
 - The Clerk (as Proper Officer)

Full Council retains ultimate control over delegation.

Adopted by Council 9th May 2012

Reviewed & Adopted by Council 15th May 2013; 2nd September 2013; 14th May 2014; 13th May 2015; 11th May 2016; 10th May 2017; 9th May 2018; 11th May 2022; 10th May 2023, 8th May 2024, 14th May 2025



POLICY & FINANCE COMMITTEE **TERMS OF REFERENCE**

1.0 Introduction

The following general terms of reference apply to all Committees:

- 1.1 That all delegated powers be exercised in accordance with any policy adopted, or directions given, by the Town Council.
- 1.2 That powers be subject to the Council's Standing Orders, Standing Orders on Contracts and Financial and Administrative Regulations.
- 1.3 That any unresolved differences between Committees, Sub-Committees and Advisory Committees shall be referred to Full Council for determination.
- 1.4 Day to day management of Council matters rest with the Town Clerk as proper officer of the Council and the Responsible Financial Officer.
- 1.5 That all urgent and emergency matters will be dealt with as they arise by the Town Clerk in consultation with the Chair and Vice Chair of the relevant Committee and the Mayor of Ludlow and reported to the next appropriate Committee or Full Council meeting whichever comes first.
- 1.6 Committees will bring to the attention of Council any matters being pursued by other local authority/statutory/voluntary or other bodies which may have a beneficial or detrimental effect on Ludlow.
- 1.7 All meetings will normally commence at 7.00pm on a day to be agreed by either Council or the relevant Committee except by prior agreement with the Chair and Vice Chair of the Committee and aim to close by 9.00pm
- 1.8 There will be a public open session included on every agenda when members of the public can address the Council or Committee on matters relating to Ludlow.

2.0 Membership

- 2.1 The Committee will meet once every six weeks.
- 2.2 Committee Membership is open to all Councillors.

Adopted by Council 9th May 2012

Reviewed & Adopted by Council 15th May 2013; 2nd September 2013; 14th May 2014; 13th May 2015; 11th May 2016; 10th May 2017; 9th May 2018; 11th May 2022; 10th May 2023, 8th May 2024, 14th May 2025

- 2.3 All Members of Ludlow Town Council will receive copies of every agenda and their relevant attachments.
- 2.4 Membership of this Committee will only be made up from serving Councillors.
- 2.5 Membership shall include the Mayor, Deputy Mayor, Chair of Services and Chair of the Representational Committee.

3.0 Procedures

- 3.1 The Committee will operate within Ludlow Town Council's Standing Orders and Local Government Law.
- 3.2 At the Annual General Meeting of Ludlow Town Council the Town Council shall elect a Chair for this Committee for the forthcoming year from amongst its membership. A Vice Chair shall be elected at the first meeting of the Committee. The Chair and Vice Chair may be re-elected.
- 3.3 The Committee will submit all its minutes of meetings to the next appropriate meeting of Ludlow Town Council.
- 3.4 The Committee will submit a budget to the Council for the forthcoming financial year at the appropriate meeting in September/October.
- 3.5 The Town Clerk and Administrative Officer will provide administrative support for the Committee.

4.0 Meeting Dates

- 4.1 The schedule of meetings shall be agreed at the Annual Town Council meeting.
- 4.2 The Committee shall meet every 6 weeks on a Monday at 7.00pm in The Guildhall, Mill Street, Ludlow, SY8 1AZ unless otherwise agreed.

5.0 Committee Functions

- 5.1 To advise the Council on its Corporate Policies and Strategies.
- 5.2 To advise the Council on the budget proposals of all Committees and the level of the precept to be levied each year.
- 5.3 To be responsible for all aspects of the financial administration of the Council including arrangements for preparation of the accounts, audit of accounts and for ensuring preparation of, and compliance with, the Council's financial regulations.

- 5.4 To advise the Council on the level of allowances to be payable to Councillors.
- 5.5 To be responsible for authorising legal proceedings in relation to contentious matters, subject to the likely costs associated therewith being included within the Council's budget.
- 5.6 To advise the Council on responses to be made to:-
- i) Shropshire Council corporate plans and policies
 - ii) The strategy for Shropshire Council.
 - iii) The structure of Local Government, including proposals for Regional Government.
 - iv) All other consultation documents where responsibility for responding is not otherwise allocated to another Committee.
- 5.7 To be responsible for advising the Council on Standing Orders in respect to the Conduct of Meetings, Code of Conduct for members and all similar documentation relating to the overall administration of the Council's affairs.
- 5.8 To undertake within the overall policies and approved budgets of the Council the following duties and functions:-
- i) Determination of applications for grant aid submitted to the Council.
 - ii) Determination of fees and charges for services provided by the Council.
 - iii) Determination of subscriptions to be paid by the Council.
 - iv) All matters relating to the preparation of the Council's accounts and the implementation of appropriate audit procedures.
 - v) Management and development of CCTV.
- 5.9 Writing, updating and monitoring the Town Plan.
- 5.10 To exercise all the powers, duties and functions of the Council and of any Committee where in the interest of the town, it is essential for decisions to be taken notwithstanding the fact that ordinarily the matter would have been referred to another Committee or Council for determination.
- 5.11 To monitor the implementation of recommendations for GDPR compliance from the Data Protection Officer (DPO)
- 5.12 That the Committee Chair and the Mayor receive enhanced GDPR training.
- 5.13 In the event of a Subject Access Request (SAR) and Data Breaches, the Chair of P&F Committee or the Mayor should liaise with the Town Clerk to co-ordinate the Council response to an SAR or Data Breach.

Item 16a
Internal and External Audit
IAC Ltd



Please find below a listing of the records that we will need to see during my next audit. In addition we will also need to see the Councils accounting records and source documents (such as supplier invoices).

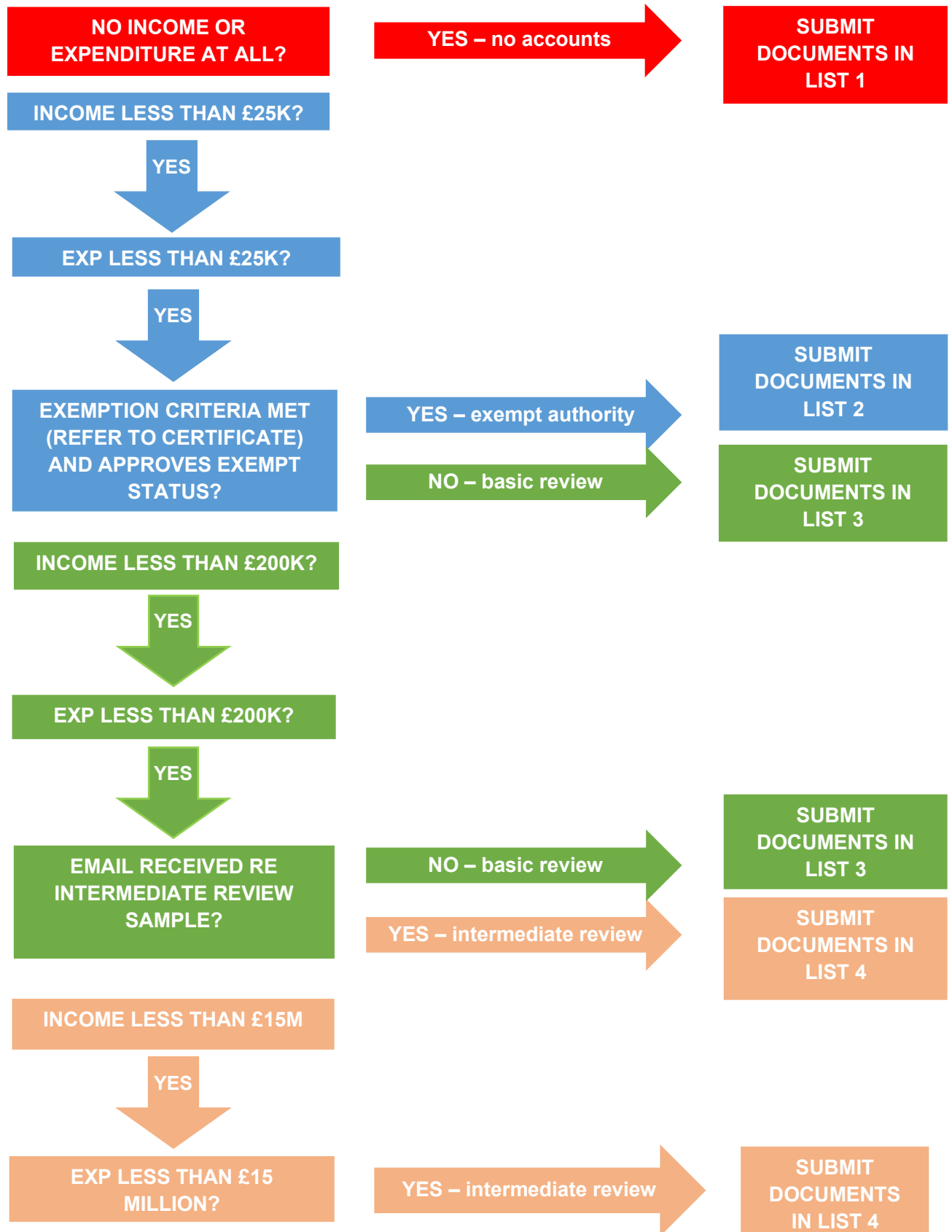
Note: I am happy to work with records in electronic format, so there is no need to print off documents if they can be provided electronically

Audit Area	Records required	Item
Minutes	I will need access to Minutes. I am happy to work with Minutes published on the Councils website but will need to see original signed minutes where indicated below.	1
Risk	Full Council signed Minutes confirming review of Risk 2025-26 (if not available at Interim Audit)	2
Bank Statements	All Bank Statements for the current financial year	3
Bank Payments	List of ALL payments made during the week beginning 2 February 2026. (If no payments were made during this week, please provide equivalent records for the first week after this in which payments were made).	4
	Copy of Minute under which these payments were approved	5
Tenders/Quotes (if applicable)	Details of any tenders raised during the current financial year	6
	Minutes approving the award of any tenders	7
Payroll	PaySlips for December 2025	8
	Council approval of payroll payments made for December 2025	9
	Bank statements showing payroll payments made for December 2025	10
	Copies of signed and approved timesheets for December 2025	11
	All monthly payroll summary reports	12
	Screen print of the PAYE balance on HMRC online	13
Employment Contracts	All Employment Contracts	14
	Letters confirming changes in any staff terms and condition (salary / hours)	15
	Relevant Council Minutes confirming any changes to staff terms and conditions	16
Members Allowances (if applicable)	Confirmation that the Council has published details of any Members Allowances paid during 2024-25	17
	Details of any Members Allowances paid during 2025-26	18
	Payroll report confirming Members Allowance payments	19
	Copy of Minute approving these allowances	20
When you have completed your accounts for the year I will need the following additional information. If not available at the date of the year end audit these can be provided by email as soon as you have them available		
	AGAR draft Accounting Statements	21
	Year End Trial Balance (in CSV AND pdf formats)	22
	Full Nominal Transaction listing for the year in pdf format	23
	Year end Debtors and Creditors listings in pdf format	24
	Year end VAT return (or S126 claim)	25
	Year end confirmation of PWLB balance (if any)	26
	Details of any Accruals made at year end	27
	Schedule of investments (if applicable) showing	28
	a) the cost and	29
	b) current value of investments	30
Fixed Assets Register	Listing of fixed assets including the cost value (to agree to the value stated in the draft Accounting Statements)	31
	Relevant Minute(s) approving any additions to, or disposal from, the Fixed Asset Register during the 2025-26 financial year	32
Fixed Assets Register	Copy of ALL bank statements confirming balance held as of 31 March 2026	33
	Approved and Signed Year end bank reconciliation in pdf	34
	Cashiers Certificates confirming cash on hand as at 31 March 2026	35

Item 16b
Internal and External Audit
PKF Littlejohn

Which AGAR do I complete and which documents do I need to submit?

Consider the total gross income and expenditure for the period between 1 April 2025 and 31 March 2026 and answer the following questions. If you answer 'No' to the income and expenditure questions, please move down to the next colour band. Please note that the document lists are on the next page.



List 1 – SMALLER AUTHORITY WITH NO ACCOUNTS

1. Completed & signed [AGAR Form 1](#) Exemption Certificate (AGAR [Form 1PM](#) for parish meetings)
2. Completed [contact details form](#)

NB: A financial transaction is **any form** of income or expenditure received or incurred by the smaller authority. This includes precept, donations made to the smaller authority, fund raising income, interest earned or paid, purchase of services/assets, etc.

List 2 – EXEMPT AUTHORITY

1. Completed & signed [AGAR Form 2](#) Exemption Certificate ([AGAR Form 2PM](#) for parish meetings) i.e. page 3 of the form **ONLY**.
2. Completed [contact details form](#)

List 3 – BASIC LEVEL REVIEW

1. Completed and signed [AGAR Form 3](#) (Sections 1 & 2 and the Annual Internal Audit Report) ([AGAR Form 3PM](#) for parish meetings)
2. Explanations of the reasons for any 'No' responses on Section 1.
3. Completed confirmation of dates of period for the provision of public rights form – see [pro forma](#)
4. Bank reconciliation – see [pro forma](#)
5. Explanation of any significant variances – see [pro forma](#)
6. Reconciliation between Section 2, Boxes 7 and 8 – see [pro forma](#) (**ONLY** for those smaller authorities preparing Section 2 on an income and expenditure basis)
7. Copy of the separate internal audit report (**ONLY** for those smaller authorities whose internal auditor has referred to a separate report on the Annual Internal Audit Report)
8. **IDBs only:** Copy of the 2025/26 Section 48 notice, together with a reconciliation and explanations from the notice to the amount stated in Section 2, Box 2 if these two figures are not the same (**ONLY** for those smaller authorities that are **Internal Drainage Boards**)
9. Completed [contact details form](#)

List 4 – INTERMEDIATE LEVEL REVIEW

1. Documents in accordance with List 3 above plus:
2. Minutes of the meeting where the current internal auditor was first appointed showing the smaller authority considered the independence of the internal auditor;
3. If the 2024/25 external auditor report included any 'except for' matters, copies of minutes and any agreed plan showing the corrective action taken to address these matters
4. **If** the authority has income or expenditure of **more than £2,000,000**:
 - a. copies of year end bank statements to support the bank reconciliation
 - b. the detailed internal audit report, together with evidence that demonstrates that any recommendations made have been addressed
 - c. evidence that the authority has considered the independence of the internal auditor during the year,
 - d. evidence that the authority has considered and agreed the internal audit programme of work, having regard to the authority's identified risks
 - e. evidence that when appointed, the authority satisfied itself with regard to the competence of the internal auditor and agreed a letter of engagement, e.g. minutes of the meeting where competence and the appointment was considered and the signed letter of engagement or the minutes of meeting where the engagement letter was agreed. **Please note this information is only required if there has been a change in the appointed internal auditor since the information previously submitted in prior years**
5. **If** the authority has income or expenditure of **more than £6,500,000**:
 - a. explanations for variances (plus or minus) in excess of £500,000 in Box 3 when compared with the previous year regardless of the percentage this represents; and
 - b. documentary evidence to support explanations provided for individual variances in excess of £250,000 within the overall variance. Such evidence might include copies of correspondence, bank statements, goods received notes, invoices or contracts depending on the nature of the income and/or expenditure.

Instructions relating to the Annual Governance and Accountability Return (AGAR)

Year ending 31 March 2026



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1. Key dates

Key dates for the 2025/26 reporting season

Submission deadline

Deadline by which **either** a completed & approved AGAR and all applicable supporting documents **or** an Exemption Certificate must be submitted to us. Please submit all documentation to us **via email wherever possible** to sba@pkf-l.com

If you do not have access to email, please submit the documents by post to:

SBA Team
 PKF Littlejohn LLP
 30 Churchill Place
 London
 E14 5RE

Change of address

Please note our new address above from 13 April 2026. However, please note that submission of the AGAR/Exemption Certificate is not required in hard copy unless electronic submission via email is not possible.

Please use **EITHER EMAIL OR POST BUT NOT BOTH** as multiple submissions unnecessarily delay the processing of information. **Please submit in excel format any documents that have been prepared in excel as it saves time in checking numerical accuracy.**

If you are submitting documents by post:

- Please take a copy of all documents submitted
- Please **DO NOT SEND ORIGINALS**
- It will not be possible to return any original documents submitted for review
- Please ensure the correct postage is applied to avoid delays in receipt.

Wednesday 1 July 2026

Please [email](mailto:sba@pkf-l.com) us to arrange an extension if this deadline cannot be met.

Please note that we are only able to extend the submission deadline for exceptional reasons, and no extensions past 31 July 2026 will be given under any circumstances. Please see chapter 12 for more about submission dates.

Statutory common period

The statutory common period to be included in the smaller authority's period for the exercise of public rights – for **all** authorities regardless of exemption

Wednesday 1 July – Tuesday 14 July 2026

Suggested period for the exercise of public rights

- If the date of the meeting at which your AGAR is to be approved falls during this period, your smaller authority will need to select a 30-day period that commences **after the date of your meeting**.
- If the date of the meeting at which your AGAR is to be approved falls on or after 1 July, your smaller authority will have breached the legislative requirements. See chapter 9.

Wednesday 3 June to Tuesday 14 July 2026

For those authorities subject to a review **only**, the statutory deadline by which the AGAR Form 3 and signed external auditor report must be published by the smaller authority (this includes publishing on the smaller authority's website).

NB: The *Notice of Conclusion of Audit*, which will be emailed to non-exempt authorities at the end of the review process along with our External Auditor Report and Certificate, must be published at the same time.

Wednesday 30 September 2026

Exempt authorities: There is no signed external auditor report or other closure documentation issued by the external auditor for authorities who have claimed exemption from the limited assurance regime.

2. Introduction

[Smaller Authorities' Audit Appointments Ltd](#) (SAAA) was formally appointed in January 2016 as the 'person specified to appoint local auditors' under powers set out in Regulation 3 of the [Local Audit \(Smaller Authorities\) Regulations 2015](#) to perform the functions set out in legislation for smaller authorities.

PKF Littlejohn LLP is appointed to all relevant smaller authorities (i.e. local councils, including town council and parish councils, and parish meetings) in 27 contract areas for the 2022/23 to 2026/27 reporting years, as well as all internal drainage boards (IDBs) and 'other' smaller authorities (e.g. charter trustees, port health authorities, etc) in England.

The contract areas serviced by PKF Littlejohn LLP are Berkshire, Buckinghamshire, Cambridgeshire, Cheshire, Derbyshire, Devon, East Sussex, Essex, Gloucestershire, Herefordshire, Hertfordshire, Humberside & East Riding of Yorkshire, Lancashire, Greater Manchester & Merseyside, Lincolnshire, London, Norfolk, North Yorkshire, Northamptonshire, Nottinghamshire, Shropshire, Somerset, South Yorkshire, Suffolk, Surrey, West Yorkshire, Wiltshire and Worcestershire.

No smaller authorities opted out of the tender process.

3. Annual Governance & Accountability Return (AGAR) Forms

Non-Parish Meetings

- AGAR Form 1: to be completed and published by exempt authorities excluding parish meetings with no accounts.
- AGAR Form 1A: to be completed and published by **all smaller authorities excluding parish meetings** that are able to declare that they have had no financial transactions in the year but **NOT** eligible to certify itself as exempt
- AGAR Form 2: to be completed, approved and published by **exempt authorities excluding parish meetings with financial transactions during the year.**
- AGAR Form 3: to be completed, approved and published by **all smaller authorities excluding parish meetings subject to a limited assurance review**

Parish Meetings

- AGAR Form 1PM: to be completed and published by **exempt parish meetings with no accounts.**
- AGAR Form 2PM: to be completed, approved and published by **exempt parish meetings with financial transactions during the year.**
- AGAR Form 3PM: to be completed, approved and published by **all parish meetings subject to a limited assurance review.**

Guidance on completion is contained within the relevant AGAR; all forms are available [here](#).

The differences between non-parish meeting and parish meeting forms are set out in chapter 4.

Getting started

Your first step is to decide which AGAR your smaller authority should complete from the list shown above. To assist you, we have provided a decision tree on our [website](#) which will help ensure that you complete the correct AGAR and send us the correct information. **Please do not complete more than one AGAR form, since only one can be relevant to your smaller authority.**

Once complete, please submit the relevant documents to us by **1 July 2026** so that we may discharge our responsibilities as appointed auditors under the [Local Audit and Accountability Act 2014](#) (the Act). Wherever possible please submit your documents **by email only** and please submit in excel format any documents that have been prepared in excel as it saves time in checking numerical accuracy and often some text is hidden when sent as a pdf.

You must [contact us](#) as soon as possible if you are unable to meet this submission deadline. Please see chapter 12 of these instructions for details of the additional charges that apply if we have to issue chaser letters for non-response by the submission deadline.

Useful documents and guidance

Included in the [important documents page](#) and the [submission requirements page](#) you will find a host of useful information, guidance and links to standard templates to assist with your submission:

- electronically enabled and printable ‘paper’ PDF versions of the AGAR forms (either version is acceptable in colour or black & white).
- Practitioners’ Guide: For further guidance, please refer to ‘*Governance and Accountability for Smaller Authorities in England*’. The 2025 Practitioners’ Guide is available on our [website](#). Whilst the 2025 guide was the guide in force for 2025/26, early adoption of the 2026 Guide is permitted. The Practitioners’ Guide is jointly published by ADA, NALC and SLCC and is available free of charge via each website, www.ada.org.uk, www.nalc.gov.uk or www.slcc.co.uk.
- PWLB loan balances as at 31 March 2026 – please refer to the Year End Values for 31 March 2026 when completing Box 10. This will be available on our website from April 2026.
- fee scales set by SAAA.
- copies of the proforma templates referred to in these instructions.
- SAAA’s flowchart to summarise the AGAR process. There is one for parish meetings and one for all other smaller authorities.

If you have any queries about completing the AGAR forms please contact either your [local county association](#); the [Society of Local Council Clerks](#); or the [Association of Drainage Authorities](#).

Completion of the electronically enabled AGAR forms

The electronically enabled AGAR forms have been designed by SAAA to be opened and completed in **Adobe Acrobat Reader** only – this is a free programme which can be downloaded [here](#). The forms will not work in other PDF reader programmes.

Completion tips:

- General: The printable ‘paper’ PDF versions are not designed to be completed electronically but simply to be printed off and completed by hand. If you are having issues whilst using the free software, please check that you have downloaded the correct version of the AGAR from our website.
- If you are responsible for multiple councils or wish to clear the form for any other reason to start anew, please press **Ctrl+F5** on your keyboard.
- General: **Electronic signatures are not permitted**

4. Parish Meetings only

Differences between non-parish meetings and parish meeting requirements

AGAR Forms 2PM and 3PM

- There is no requirement for responses in respect of trust funds on the parish meeting AGAR forms.
- Annual Internal Audit Report (AIAR): internal control objectives 'G', 'L' and 'P' have been intentionally omitted from AGAR Forms 2PM and 3PM.
- The Smaller Authorities' Proper Practices Panel (SAPPP) have introduced a new assertion in respect of Digital and Data Compliance. Please refer to the [Practitioners' Guide](#) for further details on complying with Assertion 10.

Signing of the AGAR

- The signature boxes reflect that a signature is required by the Chair of one or parish meetings
- Parish meetings with no chair: The supplier audit firms, via the National Audit Office, have received legal advice which indicates that it is not lawful for monitoring officers of the precepting authority to sign off the relevant AGAR forms for parish meetings with no elected Chair. If these instructions are being read by a monitoring officer in such a situation, please [contact us](#) to discuss the next step. Where possible, please attempt to contact a member of the parish meeting to enable the parish meeting to comply with its statutory requirements.
- A parish meeting is required to meet annually between 1 March and 1 June (parish meetings only); however, the AGAR forms must be approved after the financial year end of 31 March 2026 there is therefore a mismatch between the requirements of the legislation. If the only scheduled meeting for your parish meeting is in March 2026, a second meeting must be convened to approve the AGAR after the year end and before the statutory deadline of 30 June 2026.

Publication of information on the smaller authority's website

- Parish meetings with a website: Parish meetings with websites must follow the publication rules for all other smaller authorities.
- Parish meetings without a website: Where a parish meeting does not have a website the publication requirements are slightly relaxed. In these circumstances, section 2(5b(ii)) of the [Accounts and Audit Regulations 2015](#) applies, which states that "*Any reference in these Regulations to publication on an authority's website must be construed as displaying the information in question in a conspicuous place in the area of the authority for at least 14 days.*"

5. Exemption criteria

All smaller authorities (including those claiming exemption) are required to complete and approve an AGAR and provide for public rights.

Authorities wishing to claim exemption from a limited assurance review for 2025/26 must meet the following criteria as set out in [section 9 of the Local Audit \(Smaller Authorities\) Regulations 2015](#):

- total gross income* and total gross expenditure below £25k; **and**
- no public interest report/statutory recommendation/advisory notice/judicial review/application to court re unlawful item of account issued by its external auditor** for the 2024/25 year; **and**
- the relevant financial year is not one of the first three years of the authority's existence, hence if claiming exemption for 2025/26 that means the authority must have been in existence since at least 1 April 2022.

* Total gross income includes **all** income received during the year, e.g. precept or rates & levies, grants, loans, community infrastructure levy (CIL), VAT refunds, donations, fees & charges, etc.

** Where the external auditor has only raised 'except for' or 'other' matters in the External Auditor Report and Certificate 2024/25 this **does not** preclude a smaller authority from certifying itself exempt from our review.

Appendix 2 also highlights common misunderstandings in this area.

Wrongful claims for exemption

Where information comes to our attention in future periods that a smaller authority did not meet the exemption criteria for a year where it was claimed as it had either income and/or expenditure in excess of £25,000, a public interest report will be issued using our powers in the year the breach is discovered.

Signing and approval of the exemption certificate

The exemption certificate included with the AGAR Form 2 and AGAR Form 2P M must be **signed after a resolution** by the authority that it meets the criteria for 2025/26 and wishes to claim exemption for that year (i.e. not subject to our limited assurance review). Smaller authorities claiming exemption must also include the minute reference and the date the decision was made on the exemption certificate.

The **exemption certificate must be published*** on the authority's website, before 1 July 2026 and a copy of the certificate should be [emailed to us](#) by that date to avoid chaser letter charges.

* see chapter 4 for the publication requirements for parish meetings.

Closure documentation

There is no external auditor report and certificate issued to authorities during exemption from limited assurance review. If you submit a valid 2025/26 exemption certificate, no closure documentation will be issued by us for 2025/26.

Where an authority successfully claims exemption for 2025/26, unless we receive any correspondence from local electors during the period for the exercise for public rights that requires us to contact you, you will not hear from us again this year, except to chase any outstanding fees.

.

6. Signing and approval of the AGAR Forms 2 and 3

See appendix 1 for common issues arising in 2024/25

Annual Governance Statement (AGS) – Section 1

The smaller authority must carry out a review of the effectiveness of the system of internal control and prepare the AGS. At the approval meeting, following the review, the smaller authority must:

- consider the findings of the review by the members meeting as a whole; and
- approve the AGS by resolution **in advance** of approving the Accounting Statements.

Please review the wording of all the assertions in Section 1, the AGS, and refer to the [Practitioners' Guide](#), which states exactly what a 'Yes' response means in line with proper practice, prior to con r r i n g c o m p i a n c e

Those assertions that state 'during the year' may refer to arrangements in respect of the 2024/25 AGAR. Please therefore ensure that any matters raised on the external auditor report in the prior year are considered and, where appropriate, re e d e d i n t h e ' Y e s ' o r ' N o ' r e s p o n s e s p r o v i d e d

Trust Funds (Local Councils only)

For Local Councils who act as sole managing trustees please ensure a response of either "Yes" or "No" is provided for Section 1, Assertion 9. Where a Local Council does not act as sole managing trustees the response should be "N/A".

There has also been a change to Section 2, Box 11. This box is no longer in two parts and only requires con r r i n g c o m p i a n c e o n t h e e x t e r n a l a u d i t o r r e p o r t i n S e c t i o n 2

Assertion 10

The Smaller Authorities' Proper Practices Panel (SAPPP) have introduced a new assertion in respect of Digital and Data Compliance. Please refer to the [Practitioners' Guide](#) for further details on complying with Assertion 10.

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be:

- provided to the external auditor when submitting the AGAR; **AND**
- published with the AGAR on the authority's website.

The AGS **must** be approved prior to the Accounting Statements, either at separate meetings or in the same meeting but with the correct order of business on the agenda and this must be evidenced by the meeting minute references and/or dates.

Accounting Statements – Section 2

The responsible financial officer (RFO) must sign and date the Accounting Statement **before** it is presented to the smaller authority for approval. At the approval meeting, the smaller authority must, **in the following order**:

- a. consider the Accounting Statements by the members meeting as a whole;
- b. approve the Accounting Statements by resolution; and
- c. ensure the Accounting Statements are signed and dated by the person presiding at the meeting at which that approval is given.

Approval dates

The latest date by which the 2025/26 AGAR must be approved is 30 June 2026 as the latest date for the period for the exercise of public rights to commence is 1 July 2026.

Our submission date has been set as 1 July 2026.

7. AGAR Form 3, Section 3 – the external auditor report and certificate

The [National Audit Office](#) (NAO) issues the auditor guidance that we are required to follow when carrying out our limited assurance review, Auditor Guidance Note 2 (AGN02) is available on their website.

We must report any errors on the AGAR or digressions from 'proper practice', as dictated by the Practitioners' Guide and the guidance notes on the AGAR, as 'except for' matters.

Please ensure that care is taken to review the completed AGAR and supporting documentation closely before submission. Please also see the common errors we encounter set out in **Appendix 1** to these instructions.

Publication of the Notice of closure

There is no timescale specified in the statute and regulations or the engagement letter which the Notice of closure must be published and no requirement for it to be publicly accessible for 5 years like there is for the AGAR and our report and certificate. It is worth noting that the 'old' rules required the Notice to be published for 14 days but it is up to the smaller authority to make this decision.

8. Annual internal audit report (AIAR)

Although the Regulations do not specify a date by which the AIAR must be completed, the review of effectiveness of the system of internal control by the smaller authority and the completion and approval of the Annual Governance Statement should both consider the system of internal audit that has been in place **during the year under review**.

The smaller authority will ideally need to consider the internal audit work performed and internal audit arrangements in place between 1 April 2025 and 31 March 2026 **before** completing compliance with assertions 2 and 6 but it is not a statutory requirement.

If the date of the AIAR is after the date of the AGS, then we will look at last year's AIAR date to ensure that the internal audit review occurred between 1 April 2025 and 31 March 2026, i.e. **during** the year (as specified in the wording of assertion 6).

The AIAR **is not covered by our limited assurance opinion**, but the Smaller Authorities' Proper Practices Panel (SAPPP) requires that it is included in the list of documents to be submitted to the external auditor for their review of an AGAR Form 3.

Please refer to the Practitioners' Guide for 2025/26 which includes guidance as to what is expected from an internal audit perspective in respect of each of the internal control objectives.

9. Public rights

If your smaller authority had financial transactions in the year, you **must** arrange for the exercise of public rights **irrespective of whether your authority is claiming exemption from a review.**

You are asked to give a public assurance in assertion 4 of the Annual Governance Statement (AGS) that you have done this in accordance with statutory requirements. This assurance refers to the arrangements **during 2025/26**, i.e. in relation to the 2024/25 AGAR. Please see **Appendix 4** where we have set out common errors in respect of providing for public rights.

The statutory requirements for 2025/26 are as follows:

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised, by publishing the relevant Notice and Sections 1 & 2 of the approved AGAR **at least the day before** the period for public rights commences.
- The Notice **must not be** dated the same date as the first day of the 30 working days
- Publishing means inclusion **on the authority's website***. Publication on a notice board is not mandated but is good practice;
- The inspection period must include the first 10 working days of July, i.e. 1 to 4 July inclusive this year. In practice this means that public rights may be exercised:
 - at the earliest, between Wednesday 3 June and Tuesday 14 July 2026; and
 - at the latest, between Wednesday 1 July and Tuesday 11 August 2026.
- If the period chosen does not comply with these statutory requirements above, we must report as such in Section 3 of the AGAR.
- The period for the exercise of public rights should be **exactly** 30 working days in length

* See section 4 for publication requirements for parish meetings without a website.

Setting the period for the exercise of public rights

There are different Notices for those claiming exemption and those not; we have provided proforma templates on our [website](#) with a suggested inspection period. All authorities subject to a review must inform us as external auditor of the 30-working day period chosen whether it is our suggested period or alternative dates. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. Please ensure the AGAR has been approved by the smaller authority prior to the period commencing. The period we have suggested is between **Wednesday 3 June and Tuesday 14 July 2026** but if you are submitting an AGAR Form 3 or 3PM and these dates are not appropriate for your smaller authority, please notify us of the dates you have chosen when submitting your documentation for review.

If an 'other' matter was raised on the external auditor report for 2024/25, the smaller authority must follow the instruction set out in that other matter when answering assertion 4 of the 2025/26 AGS.

Guidance for electors and other interested parties entitled '*Local authority accounts: a guide to your rights*' explains provisions 25, 26 and 27 of the Local Audit and Accountability Act 2014 and is available on [our website](#). This **must** be published alongside the notice of public rights.

Notifying us of the period for the exercise of public rights (authorities subject to review only)

Whilst it is the responsibility of the smaller authority to set the period for the exercise of public rights, when submitting your AGAR Form 3 and associated documentation, you **must** either confirm that the suggested dates have been adopted or inform us of the alternative dates selected. We have therefore also provided a proforma for you to complete and submit to us to enable you to meet this requirement of the Regulations.

10. Documentation to be submitted with the AGAR Form 3

If your smaller authority is **subject to a limited assurance review**, please **only email us** the documents listed below. Links to all the proforma templates can be found [here](#). Where [proforma templates](#) are provided we do not require the information to be provided on the proformas if the same information can more conveniently be provided in your own format.

It is important that you only [send](#) us the information that we have requested and **do not send us originals**. Any information received that has not been requested will not be reviewed and will not be sent back. **Please submit in excel format any documents that have been prepared in excel as it saves considerable time in checking numerical accuracy and often some text is hidden when sent as a pdf.**

Please **ensure that all documents are labelled with the smaller authority's name** and, for local councils and parish meetings, the county area as well:

- a fully completed and approved AGAR Form 3 with Section 1 approved before Section 2; and
- the completed form containing **dates planned for the provision for the exercise of public rights**; and
- a **bank reconciliation** showing how the cash balance in Box 8 is arrived at (example and proforma provided). [NB: some 'other' smaller authorities may not have their own bank accounts, in which case a letter from the Section 151 officer of the lead authority stating the amount of cash held on behalf of the smaller authority is required in lieu of a bank reconciliation]; and
- a **full narrative and numerical explanation of any 'significant' variances** between the current and prior Accounting Statements. Explanations for variances of £100,000 or more are required regardless of the percentage variance between years; and
- for those smaller authorities preparing accounts on an income and expenditure basis* only, a **reconciliation between Boxes 7 and 8 of Section 1 of the AGAR** (proforma provided); and
- the AIAR – this is the single page form included within the AGAR Form 3; and
- **where the internal auditor has answered 'No'/'N/A'/'Not covered' to any objectives** on the AIAR, an explanation for those answers
- **where the internal auditor has referred to a separate report** on the annual internal audit report, a copy of that report. Please note a separate internal audit report is **only** required to be submitted if the internal auditor answers 'No' to any of the internal control objectives on the annual internal audit report or if the income/expenditure exceeds £2m ; and
- **where the authority has answered 'No' to any assertions** on Section 1, a detailed explanation of the reasons (NB: **these must also be published with the AGAR**); and
- any **further information we have requested** (see chapter 11 of these instructions for additional information **for intermediate level procedures**); and
- **for IDBs only:** a copy of the **Section 48 notice, together with a reconciliation** and explanations from the notice to the amount stated in Section 2, Box 2 of the AGAR if these two figures are not the same **for those smaller authorities that are internal drainage boards only**); and
- **if your declaration in respect of trust funds has changed** from the prior year, please include an explanation for us when submitting your return (**local councils only**)

* Current rules require smaller authorities where the gross income or expenditure for the year (whichever is the higher) has exceeded the threshold of £200,000 for a period of three continuous years, to report their financial details on an income and expenditure basis, from the third year onwards. The receipts and payments basis (i.e. cash accounting basis) may only be used by smaller authorities consistently below this threshold.

REMINDER: Submission deadline is **Wednesday 1 July 2026**.

11. Intermediate level review procedures

a) If either your total gross income or expenditure is greater than £200,000 then your smaller authority **automatically** meets the requirements for an intermediate level review.

b) In addition to a), external auditors are required to select a **random sample each year of up to 5%** of smaller authorities for intermediate level review procedures who would otherwise be subject to basic level review procedures. If your smaller authority is selected for intermediate level procedures as part of the 5%, you will have been informed via a separate email.

Please note:

- your authority will **not** be charged an additional fee for the additional work we undertake.
- **if an authority claiming exemption is chosen as part of the 5% sample, it will NOT be subject to either a basic or intermediate review once it has submitted its exemption certificate.**

IMPORTANT: If your smaller authority has been identified as requiring intermediate level review procedures as a result of the criteria in either a) or b) above, you **must** submit the following information, in addition to the basic level review information listed in chapter 11 of these instructions:

- Minutes of the meeting where the current internal auditor was first appointed showing the smaller authority considered the independence of the internal auditor; and
- if the 2024/25 external auditor report included any 'except for' matters, copies of minutes and any agreed plan showing the corrective action taken to address these matters.

For authorities with income or expenditure exceeding £2,000,000 and £6,500,000 please refer to page 15 for the additional information to submit

Authorities with income or expenditure exceeding £2,000,000

If the authority has income or expenditure of more than £2,000,000 the following additional information must be provided:

- copies of **year end bank statements** to support the bank reconciliation (only one page per account showing the balance as at the close of business on 31 March 2026);
- the detailed internal audit report(s) regardless of whether there were issues or recommendations raised, together with evidence that demonstrates that any recommendations made have been addressed (see Practitioners' Guide 2025 Paragraph 1.38);
- evidence that the authority has considered the independence of the internal auditor in the period 1 April 2025 to 31 March 2026 (see Practitioners' Guide 2025 Paragraphs 1.35 and 4.9 to 4.11);
- evidence that the authority has considered and agreed the internal audit programme of work, having regard to the authority's identified risks (see Practitioners' Guide 2025 Paragraphs 1.34 and 4.13); and
- evidence that when appointed, the authority satisfied itself with regard to the competence of the internal auditor and agreed a letter of engagement (see Practitioners' Guide 2025 Paragraphs 1.35, 4.12 and 4.13), e.g. minutes of the meeting where competence and the appointment was considered and the signed letter of engagement or the minutes of meeting where the engagement letter was agreed.
Please note this information is only required if there has been a change in the appointed internal auditor since the information previously submitted in prior years

Authorities with income or expenditure exceeding £6,500,000

If the authority has income or expenditure of more than £6,500,000 the following additional information must be provided:

- explanations for variances (plus or minus) in excess of £500,000 in Box 3 when compared with the previous year regardless of the percentage this represents; and
- documentary evidence to support explanations provided for individual variances in excess of £250,000 within the overall variance. Such evidence might include copies of correspondence, bank statements, goods received notes, invoices or contracts depending on the nature of the income and/or expenditure.

The AGS assertions indicate the various governance arrangements **that cannot be delegated away from the whole authority**, i.e. the members collectively approve the responses based on the supporting papers and discussion for each assertion.

REMINDER: The default submission deadline is **Wednesday 1 July 2026**.

12. Fees

Your fee for the work undertaken by us as your external auditor is determined by the [scale of fees](#) for smaller authorities set by SAAA for the financial year from 2022/23 to 2026/27.

An administration charge of £40, plus VAT, will apply if we issue chaser letters to financially active authorities that fail to meet their submission deadline.

Where we have to issue statutory recommendations or public interest reports in respect of a failure to provide an AGAR, each of these attract the standard fee for a limited assurance review, based on the income and expenditure bandings for the last known previous year, i.e. a minimum of £210 plus VAT for each.

Non-responders – fees and consequences

Submission deadlines

Every year we encounter significant difficulties with authorities failing to submit their documentation by the submission deadline. The default submission deadline for the receipt of required documentation is **Wednesday 1 July 2026**. If you need to agree an alternative submission deadline (subject to below) please [contact us](#) before the default submission deadline passes to avoid incurring the administrative charges.

Non-submission by the agreed date will lead to chargeable chaser letters being issued (£40 plus VAT for all financially active smaller authorities). See [Appendix 3](#) for examples of the impact on fees for non-responders.

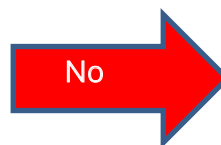
It is important to note that:

- no submission deadlines will be granted beyond 31 July 2026;
- it will only be possible to extend submission deadlines by a maximum of 4 weeks to 31 July 2026 provided sufficient justification explaining the exceptional need for the extension is given;
- a statutory recommendation will be issued to all financially active non-responding authorities that fail to submit their documents by 15 September. Statutory recommendations for non-response are charged at the standard fee rate depending on the authority's expenditure banding and hence give rise to a minimum additional fee of £210 plus VAT.
- **IMPORTANT: If a financially active smaller authority is issued with a statutory recommendation (and/or a public interest report) for 2025/26 it will not be able to claim exemption from a limited assurance review for 2026/27, regardless of whether it meets all other criteria.**

Is the smaller authority able to submit either their signed AGAR and supporting documents or exemption certificate by the specified submission date?



Please complete all documentation and send it us by **1 July 2026**



Contact us at sba@pkf-l.com to arrange an alternative submission date (subject to the conditions set out above)

13. Electronic communication

As stated throughout these instructions, our preferred form of communication with all smaller authorities is email. Internet communications are however capable of data corruption and therefore we do not accept any responsibility for changes and corruptions made to such communications after their despatch. We do not accept responsibility for any errors or problems that may arise using internet communication and all risks connected with sending sensitive information relating to the smaller authority are borne by you.

If you do not agree to accept this risk, you should notify us in writing that email is not an acceptable means of communication. Although we take steps to prevent viruses affecting emails and attachments sent by us, it is your responsibility, as the recipient, to carry out a virus check on any attachments received.

14. Quality of service

If you wish to comment on the service we have provided there is a [satisfaction survey](#) available on our website for where you can leave feedback about your experience. The questions in the survey assume you are providing feedback after your review has been concluded or once you have notified us of your dissatisfaction.

We welcome comments on our service delivery and would ask that, in the first instance, you raise any issues regarding our service with the Engagement Lead dealing with your authority, via the sba@pkf-l.com email address. Where the Engagement Lead has been unable to resolve any issues to your satisfaction, or you do not consider it appropriate to raise the issue with the Engagement Lead, please let us know by addressing your concerns to the Contact Partner also via sba@pkf-l.com; the Contact Partner has ultimate responsibility for our SAAA appointments. If you do not consider it appropriate to raise the issue with the Contact Partner or if you are not satisfied with their response your next step is to raise the matter to the Firm's Managing Partner, Dominic Roberts, via droboterts@pkf-l.com.

We undertake to investigate any complaint carefully and promptly and to do all we can to explain the position to you. If we have given you a less than satisfactory service, we undertake to do everything reasonable to put it right. If you consider that we have not dealt adequately with your complaint, you may refer the matter to [SAAA](#); however, before doing so please review the relevant [guidance](#) on the SAAA website to ensure SAAA has the authority to deal with the nature of the matters you wish to raise. You may also refer the matter to the Institute of Chartered Accountants in England and Wales, which has the power to investigate complaints against its members.

15. Independence

It is an important part of the process that we are independent and are seen to be independent of the smaller authority. We have put in place procedures which are designed to ensure that this is the case but if you or any of your Members believe that there is a conflict of interest which prevents us being independent, we should be grateful if you would advise us by email to sba@pkf-l.com.

16. Final checklist

We look forward to receiving **either** the 2025/26 exemption certificate of your smaller authority **or** the AGAR Form 3/3PM and the additional information we have requested by **Wednesday 1 July 2026**

Please submit all documentation by **email only** wherever possible to prevent unnecessary delays in dealing with multiple submissions. **Please submit in excel format any documents that have been prepared in excel as it saves time in checking numerical accuracy.** If email is not possible, please refer to chapter 1 of these instructions for our postal address.

PLEASE:

- **DO NOT POST US COPIES OF INFORMATION THAT YOU HAVE ALREADY EMAILED TO US.**
- **DO NOT SUBMIT ORIGINALS.** It is not possible to return any hard copy documents submitted.
- **Submit any documents prepared in excel in an excel format as it saves considerable time in checking numerical accuracy and often some text is hidden when sent as a pdf**

Please ensure that you do the following:

- refer to our decision tree to ensure you have completed the correct AGAR form;
- include the **smaller authority's name and county area** (for local councils and parish meetings) on all documents submitted;
- read the appendices to these instructions which set out common errors and general misunderstandings we regularly encounter;
- **keep a copy** of everything that you send us for your own records;
- complete and return the **contact details** form, to enable us to keep our records up to date. **This is especially important if there are any changes in personnel,** and
- if submitting by post please use the **correct postage**, e.g. a 'large' letter (larger than A5 or thicker than 5mm) requires additional postage in the form of a 'large letter' stamp. Failure to apply the correct **postage** may result in delays in us receiving your completed AGAR and therefore our subsequent review.

What you can expect from us

- You should receive an automated 'do not reply' acknowledgement email when your AGAR has been logged onto our database (there may be a delay between receipt and processing on the database during peak times);
- Authorities claiming exemption will be reminded in that automated 'do not reply' acknowledgement email that their notification of exemption means there will be no certificate issued by us for that reporting year;

Where an AGAR Form 3/3PM is submitted for review, we may need to contact you for further explanations and/or information as we carry out our review. If no further information is required, we will email you again when our work is complete.

Appendix 1

Common errors made by smaller authorities - general

Appendix 1 – Common errors made by smaller authorities - general

Most common issues

Issue	Auditor comments
1. Previously The Practitioners' Guide was silent on the treatment of refunds and reimbursements leading to inconsistent treatment.	The Practitioners' Guide 2025/26 clarifies the correct treatment.
2. Some smaller authorities are not considering our prior year reporting issues when completing the AGAR, both in terms of amendments required to figures and repeat of approval errors for example	Where there are matters that have an ongoing effect we are required to raise 'except for' or 'other' matters in the current year.
3. Documents prepared in excel are being sent in pdf form rather than their original excel format.	Text is often hidden in pdf versions of excel documents meaning we need to contact authorities to resubmit, hence causing unnecessary delays. In addition, the pdf format removes our ability to check the formulae applied to the figures reported so we need to recalculate the mathematical accuracy manually adding unnecessary time to our reviews. Please could you submit all documents prepared in excel to us in an excel format.
4. Assertion 4 not being ticked 'No' despite the authority being advised to do so in our prior year report due to public rights period not having been compliant with Regulations.	This generates a common 'except for' matter that is avoidable if the instructions in our prior year report are followed.
5. Public rights period not being compliant with Regulations (submission date changes do not impact on the requirement to comply)	Please see Appendix 4 .
6. Staff costs are commonly misclassified between Boxes 4 and 6.	The Practitioners' Guide includes guidance in this respect. This is available on our website and clarifies what should be reported in each box.
7. We are still finding some self-employed clerks.	Authorities MUST be registered as employers with HMRC by law if they have any paid officers or staff.
8. Narrative <u>AND</u> numerical explanations of variances are often not submitted. There is also a lack of correlation of movements in Boxes 3/6/9 re asset additions and disposals.	This is the most common reason we need to contact clerks during review process so that they avoid reporting matters being raised. Variances of £100,000 and above now require an explanation regardless of the percentage variance.
9. Intermediate documents are frequently not submitted with the AGAR	All authorities over £200k and a selection of 5% of those below are subject to an intermediate review each year. Every

Issue	Auditor comments
	year a high proportion of authorities subject to intermediate review fail to send the additional documentation.
10. Comparatives not being restated when there is a change in either policy or presentation.	<p>This commonly applies to asset revaluations or a change in accounting basis between receipts & payments and income & expenditure.</p> <p>Failure to restate the comparatives on a basis consistent with the current year figures results in an 'except for' matter being raised within our opinion.</p>
11. VAT debtors being incorrectly recognised in Box 3 for authorities on a receipts and payments basis.	These often arise as bank reconciliation and Box 7-8 reconciliation errors. Where an authority accounts on a receipts and payments basis it should only account for the VAT receipt when it is physically received .
12. Incorrect reconciling items between Boxes 7 and 8 – e.g. loans/deferred income.	Several loans have been highlighted in this way. This reconciliation applies to authorities using the income and expenditure basis only and should reconcile this basis with the cash position as shown in Box 8.
13. Trust fund disclosure responses not accurate (all Sections).	This area of the form is generally poorly answered, guidance is provided on the form.
14. Incorrect omission of items when calculating total income and expenditure for exemption certificate, e.g. loans received/grants received and spent in year/non-precept income/expenditure from reserves.	As set out in chapter 5, where smaller authorities claim exemption but we discover in a subsequent reporting year that the authority was not eligible to do so as their income and/or expenditure for the relevant year exceeded £25,000, a public interest report will be issued.
15. Change of clerk/email address not notified to us.	<p>The consequences of us not having the correct contact information on our system are huge. If we are not provided with the correct contact details the instructions will be issued to the wrong person. This can result in chaser letters being sent to the wrong person and charges incurred in error.</p> <p>It is common for former clerks to not pass on correspondence that comes to them and the issue can be left undiscovered, for months. Please can we ask that authorities use the contact details forms on our website (or email us separately) to help us maintain the accuracy of our contact database.</p>

Appendix 2

Common misunderstandings over the rules for claiming exemption

Appendix 2 – Common misunderstandings over the rules for claiming exemption

Below are some common misunderstandings in respect of the exemptions from the requirement to have a limited assurance review that we have experienced since the new legislation was introduced for the 2017/18 reporting season.

Issue	Auditor comments
Some smaller authorities do not hold a meeting to formally approve their exemption certificate, instead they simply sign and submit the form.	Without a formal meeting of the authority there is no legal decision taken by the authority to claim exemption. Please note an incomplete exemption certificate will not be accepted.
Some smaller authorities in the under £25,000 income and expenditure band do not realise if they do not exempt themselves that there is a standard fee of £210 plus VAT applicable for the review performed.	<p>Since 2017/18 all limited assurance reviews are subject to a standard charge, even those for authorities in the under £25,000 fee band.</p> <p>The standard fees for the reviews performed are published on the SAAA website here</p>
Some smaller authorities claiming exemption do not realise they need to notify the appointed auditor that they have claimed exemption, resulting in the auditor issuing chasing letters for which there is a standard fee of £40 plus VAT.	<p>All smaller authorities need to communicate with their appointed auditors by the submission deadline for every reporting year, either to notify them of their claim for exemption or to submit the completed AGAR Form 3 and supporting documentation for review.</p> <p>Failure to report to the appointed auditor by the submission deadline will result in chaser letters being issued and the SAAA charges being applied.</p> <p>Even authorities claiming exemption will be subject to letter charges if they have not notified their appointed auditor by the submission deadline.</p> <p>Details of charges are on the SAAA website here.</p> <p>Please see chapter 12 in respect of the process for administering submission deadlines</p>
Some smaller authorities believe if their External Auditor Report and Certificate for the prior year had any points raised as ‘except for’ matters or ‘other’ matters that they were not eligible to claim exemption.	<p>An ‘except for’ matter or an ‘other’ matter raised in the prior year report has no impact on a smaller authority’s ability to claim exemption. The only reports issued by the appointed auditor to a smaller authority that prevent a claim for exemption are those issued in respect of the prior year as listed below:</p> <ul style="list-style-type: none"> • public interest report; • statutory recommendation; • advisory notice; • judicial review; or • application to court re unlawful item of account.

Issue	Auditor comments
<p>Many smaller authorities claiming exemption complain to us and SAAA about not receiving their External Auditor Report and Certificate.</p>	<p>Once a smaller authority has claimed exemption from a limited assurance review and notified the appointed auditor, there is no External Auditor Report and Certificate to issue. The receipt of the notification of exemption marks the end of the process for that reporting year.</p> <p>Whilst the smaller authority can exempt itself from having to have a review, the appointed auditor is still obliged to receive and act upon challenges raised by local electors in respect of exempt authorities in the same way as it is for non-exempt authorities (see also chapter 9).</p>
<p>One claim for exemption means the smaller authority has no need to communicate with the appointed auditor again.</p>	<p>Claims for exemption can only be made after 31 March of each relevant reporting year considering:</p> <ul style="list-style-type: none"> • the smaller authority's level of financial activity for that year; and • any statutory reports issued in respect of the prior year.
<p>Some smaller authorities were being advised that if they had failed to publish the necessary documentation in respect of providing for the exercise of public rights on their website that they could not claim exemption.</p>	<p>The criteria for claiming exemption is not related to whether the smaller authority has correctly provided for the exercise of public rights.</p>

Appendix 3

Fee implications for non-responders using submission date 1 July 2026

Appendix 3 – Fee implications for non-responders using submission date 1 July 2026

We have set out below a few scenarios showing the impact on the fees and charges for a non-responding smaller authority.

A. Complete lack of response:

Timing	Action	Consequence
1 July	Smaller authority fails to submit an AGAR or exemption certificate	<ul style="list-style-type: none"> Smaller authority identified as a non-responding authority
15 July	Still no response – auditor issues chaser 1 letter	<ul style="list-style-type: none"> Fee of £40+VAT charged
5 August	Still no response – auditor issues first formal chaser	<ul style="list-style-type: none"> Second fee of £40+VAT charged
15 September	Still no response – auditor issues statutory recommendation for non-response	<ul style="list-style-type: none"> Standard fee in accordance with the <u>prior year's</u> income/expenditure banding, (minimum of £210+VAT) charged on top of 2 chaser fees. Smaller authority <u>will not be able to claim exemption from a limited assurance review for 2026/27</u> regardless of whether it meets all other criteria.
7 October	Still no response – auditor issues public interest report	<ul style="list-style-type: none"> Standard fee charged in accordance with the <u>prior year's</u> income/expenditure banding (minimum £210+VAT)

If after receiving the public interest report the smaller authority subsequently submits an AGAR Form 3/3PM and documentation for review, a further standard charge will be made in accordance with the income/expenditure bandings.

B. Smaller authority submits AGAR Form 3/3PM for review after being chased for information

Timing	Action	Consequence
1 July	Smaller authority fails to submit an AGAR or exemption certificate	<ul style="list-style-type: none"> Smaller authority identified as a non-responding authority
15 July	Still no response – auditor issues chaser 1 letter	<ul style="list-style-type: none"> Fee of £40+VAT charged
5 August	Still no response – auditor issues first formal chaser	<ul style="list-style-type: none"> Second fee of £40+VAT charged
15 September	Still no response – auditor issues statutory recommendation for non-response	<ul style="list-style-type: none"> Standard fee in accordance with the <u>prior year's</u> income/expenditure banding, (minimum of £210+VAT) charged on top of 2 chaser fees. Smaller authority <u>will not be able to claim exemption from a limited assurance review for 2026/27</u> regardless of whether it meets all other criteria.
16 September	Auditor receives completed AGAR Form 3 and supporting documentation for review.	<ul style="list-style-type: none"> On conclusion of the review a standard fee is charged in accordance with the income/expenditure banding (minimum £210+VAT) Any fees for additional work are charged at the rates published on the SAAA website

C. Smaller authority claims exemption after being chased for information

Timing	Action	Consequence
1 July	Smaller authority fails to submit an AGAR or exemption certificate	<ul style="list-style-type: none"> Smaller authority identified as a non-responding authority
15 July	Auditor issues chaser 1 letter	<ul style="list-style-type: none"> Fee of £40+VAT charged
5 August	Auditor issues first formal chaser	<ul style="list-style-type: none"> Second fee of £40+VAT charged
6 August	Auditor received exemption certificate from smaller authority	<ul style="list-style-type: none"> The smaller authority must settle the £80+VAT charges in respect of 2 chaser letters issued. The review year is closed. There are no certificates or other closure documents issued for exempt authorities.

D. Smaller authority agrees revised submission deadlines throughout the season but fails to submit their documents by 15 September

Timing	Action	Consequence
1 July	Smaller authority fails to submit an AGAR or exemption certificate but contacts us to agree revised submission dates of 31 July.	<ul style="list-style-type: none"> Smaller authority classified as a non-responding authority with documentation noted as not yet due
15 July	None	<ul style="list-style-type: none"> No chaser letter issued as revised submission date has not passed Smaller authority avoids incurring administrative costs of £40+VAT
31 July	Smaller authority fails to meet revised submission deadline	<ul style="list-style-type: none"> Smaller authority identified as a non-responding authority with documentation overdue
1 August	Auditor issues chaser 1 letter	<ul style="list-style-type: none"> Fee of £40+VAT charged
22 August	Still no response – auditor issues first formal chaser	<ul style="list-style-type: none"> Second fee of £40+VAT charged
15 September	Smaller authority still fails to submit an AGAR or exemption certificate	<ul style="list-style-type: none"> None
15 September	A statutory recommendation issued for non-response as the smaller authority is 2.5 months late in submitting its documents	<ul style="list-style-type: none"> Standard fee in accordance with the <u>prior year's</u> income/expenditure banding, (minimum of £210+VAT) charged on top of any chaser fees. Smaller authority <u>will not be able to claim exemption from a limited assurance review for 2026/27</u> regardless of whether it meets all other criteria.
Smaller authority either then submits the required documentation for review, claims exemption or receives a public interest report as above		<ul style="list-style-type: none"> Consequences as set out in examples 1-3

Appendix 4

Common errors in respect of public rights dates

Appendix 4 – Common errors in respect of public rights dates

Issue	Implication for external auditor report in the current year
1. General confusion about which year the AGS Assertion 4 is referring. For example, for AGS assertion 4 in the 2025/26 AGAR requires a response in respect of the year from 1 April 2025 to 31 March 2026, hence the period provided for the exercise of public rights in respect of the 2024/25 AGAR.	See below.
2. Public rights period does not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as either: <ol style="list-style-type: none"> it is less than 30 working days in length (bank holidays do not count as a working day); it does not include the first 10 working days of July; it starts either before or on the day of approval of Section 2; or the Notice has not been advertised with the approved AGAR on a website before the start of the period (posting on a noticeboard alone is not sufficient). <p>The rules are still widely misunderstood. These errors apply not only to those subject to review but also to those certifying themselves as exempt.</p>	<p>‘Other’ matter raised for those authorities subject to review instructing them to respond ‘no’ to assertion 4 in the AGS for the following year.</p> <p>No reporting consequences for those certifying themselves as exempt as we do not issue a report.</p> <p>We have experienced an increasing number of authorities setting a 30-working day period that has completely expired before the AGAR has been approved, hence if a member of the public wished to inspect the accounts, they would not be able to. In these circumstances we request that the authority sets a new 30-working day period and re-advertises that period. We are not able to complete our review until that new period has expired to permit any inspection to take place.</p>
3. Failure to publish the approved AGAR and the explanatory notes on the website as well as the Notice at least the day before the PR period starts.	<p>Publishing the Notice on the first day of the period means that the first day cannot be counted as one of the 30.</p> <p>‘Other’ matter raised instructing the authority to respond ‘no’ to assertion 4 in the AGS for the following year.</p>
4. AGS assertion 4 response is ‘yes’ but prior year external auditor report included ‘other’ matter highlighting period for the exercise of public rights did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 and authority instructed to respond ‘no’.	‘Except for’ matter raised in respect of assertions 4 and 7.
5. Failure to notify the external auditor of the period for the exercise of public rights.	We cannot sign off our limited assurance review until after the period for the exercise of public rights has expired so if we do not know the dates we cannot sign off and the financial year is left in limbo. We also can’t sign off subsequent years until all prior years have been certified as closed so this has an ongoing impact.
6. Use of the wrong template Notice <ol style="list-style-type: none"> use of the Notice for exempt authorities by non-exempt authorities; or use of the Notice for authorities subject to review by exempt authorities. 	<p>‘Other’ matter raised for those authorities subject to review instructing the authority to respond ‘no’ to Assertion 4 in the AGS for the following year.</p> <p>No reporting consequences for those certifying themselves as exempt as we do not issue a report.</p>
7. Setting a public rights period longer than 30 working days in length	According to statute, electors only have 30 working days from the start of the period to exercise their public rights. The period must be exactly 30 working days, please do not set public rights dates that cover a longer period.

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PKF Littlejohn LLP, Chartered Accountants.
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August 2024 ©



Item 16c

Internal and External Audit

Modernising the AGAR

Modernising The AGAR: Why SAAA is Moving to a Digital System

19 March 2026

In the March 2026 edition of The Clerk magazine, Annie Child, Chief Executive of Smaller Authorities' Audit Appointments Ltd (SAAA), explains why the Annual Governance & Accountability Return (AGAR) process is moving to a fully digital system. Read her full article below:

SAAA is progressing a major modernisation of the AGAR process. The move to a fully digital platform aims to strengthen accuracy, improve efficiency and make statutory reporting easier for local councils of all sizes. This digital transformation represents a long term step forward in supporting robust governance across the sector.

Background to the digital AGAR programme

SAAA has completed detailed scoping and discovery work and is now well underway in developing a secure, user friendly online portal for AGAR completion and submission. A live trial is scheduled for the 2025/26 AGAR year, with full rollout planned for 2027.

The programme's purpose is to create a single online environment where councils can prepare, complete, and submit their AGARs with greater ease and consistency.

Key benefits of digitising the AGAR

Reduced administrative burden and fewer errors

Digital AGAR introduces automated checks, logical question routing and improved validation. These features significantly reduce the risk of errors associated with manual data entry, outdated templates, or calculation mistakes. This in turn minimises the need for additional auditor queries.

A more accessible and consistent process

The digital system will support authorities of every size. Smaller councils will be able to confirm their Certificate of Exemption directly within the portal, while larger authorities can benefit from structured, step by step online completion.

Enhanced data for auditors

Auditors will receive standardised, structured data in a clear and consistent format. This reduces time spent on clarification and allows auditors to focus on core assurance work.

Flexibility and future proofing

The system is being designed with adaptability in mind, enabling SAAA to incorporate changes in thresholds, legislation or AGAR requirements without major

redesign. Enhanced security measures, including Multi Factor Authentication, will also improve system resilience.

Training and ongoing support

SAAA will support the provision of training, guidance, and refresher sessions as councils transition to the new system. Clerks and RFOs will be supported throughout the process to ensure readiness well ahead of the first digital submission.

How councils can prepare for the digital AGAR

Review and update contact information

To ensure secure access, councils should, when contacted by SAAA, confirm that SAAA holds accurate and current contact details for the clerk.

Engage with training opportunities

SAAA will provide training ahead of the rollout. Councils are encouraged to participate fully in these sessions to build familiarity with the system.

Participate in testing where possible

SAAA continues to involve councils in testing and refining the system. Participation provides valuable insight and helps ensure the system reflects the needs of users across the sector.

And finally

The move to a digital AGAR marks a significant and positive change for the local government sector. By working collaboratively with councils, auditors, and technical specialists, SAAA is developing a reliable, efficient, and future ready approach to statutory reporting. This modernisation will reduce administrative burden, support consistent practice, and strengthen the overall assurance framework for years to come.

For further details or to get involved in the trial which will help SAAA develop the portal, please contact SAAA at: digitalinfo@saaa.co.uk

Item 17

BT Removal of Payphones

From: Lois Dale
Sent: 2 Apr 2026 14:31:14 +0000
To: clerk@whitchurchtowncouncil.gov.uk;Helen Ball;clerkwypc@aol.com;Clerk - Selattyn & Gobowen PC;townclerk@ludlow.gov.uk;townclerk;Nicky Hook;Kathryn Lloyd;info@wem.gov.uk
Cc: Joe Crook;Emma Smith;Ben Walker;Matt Smith
Subject: BT proposed removal of payphones in your area: final draft response for any final views before 9th April
Attachments: BT Consultation Listings 2026 final draft response LDJC02042026.xlsx

Dear Clerks to Parish and Town Councils

I am writing again as the main officer contact for Shropshire Council in regard to BT payphones in your area, after my initial individual emails to yourselves in February.

We have been seeking feedback from any interested bodies, including your parish councils and town councils, after BT commenced a round of consultation with us regarding the proposed removal of 17 operational payphones across the county. This consultation runs through until 09 April 2026. Given that the Easter break falls in this period of time, the intention of the Council remains to submit responses in advance of that date if at all possible.

16 of these payphones are modern style KX100 kiosks. These kiosks can only be adopted to house defibrillators. Individuals can't adopt kiosks themselves.

My colleague Joe and myself have prepared a final draft of the response that we propose to submit next Wednesday, ie the day before the cut off date of 9th April

This includes feedback from those of you able to send this to us, plus our own proposed responses including independent assessment of mobile phone coverage.

Please may I ask for any final views ahead of the final version going in to BT? We will take silence as assent, so please do not feel you have to respond to give such assent.

And could I also possibly please add that if you are minded to adopt your kiosk, the request to adopt really does have to go in before 9th, in order to avoid removal of the kiosk structure as well as the telephony. They were very quick to send in the removal contractors last time, and I do not wish any communities to miss out.

Details are below for you, or please do email me to ask.

*If your parish council would like to request **adoption of the payphone kiosk**, involving removal of the operational telephony and retention of the structure, this is an offer made by BT, and is not a requirement under Ofcom obligations. Contact needs to please be made directly with BT with reference to the following details from them, in order for this to be logged and for any queries to be resolved before the 09 April closing date. Please could we ask you to let us know for our records as well, and please do not hesitate to contact us with any queries on what is involved.*

Adoption Opportunity

“Most red kiosks can be adopted by local councils, registered charities and private landowners for just £1, transforming them into defibrillator stations, mini-libraries or other creative ventures. They can also adopt modern glass boxes if they want to house a defibrillator. More information is available at bt.com/adopt.

*“Adoption requests should be registered as soon as possible with payphones@bt.com, even if BT have not yet made an initial decision. **Please Note:** kiosks identified for removal could be removed shortly after a final decision has been made. Early registration of interest could mean adoptees avoid disappointment.*

“Please send in the details of the interested body to email address payphones@bt.com detailing request to adopt, and providing contact number and postal address for the adopting party that the correspondent is representing. “ [Source: BT]

[end]

Thank you

Regards

lois

Mrs Lois Dale
(pronunciation Lowis Dayull)
(pronouns she/her/hers)
Senior Insights and Research EDI Specialist
Business Intelligence and Insights
Tel: 01743 258528
lois.dale@shropshire.gov.uk

For all Business Intelligence & Insight requests log a ticket [here](#)

If you would like more information about Shropshire Council services, please [visit our website](#) or [sign up for email updates](#)



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2026 BT Listings - Phonebox Removal - Initial Consultation

Tel_No	Address	Post_Code	Kiosk Type	Grade II listed?	Conservation Area?	Calls		Name of Town/Parish Council	Details of TC/PC response to previous consultations	2026 Comments	Kiosk to be adopted?	Any additional responses?	SC final draft comments
						Total calls (last 12 months)	Helpline calls						
01584872464	EAST HAMLET SO PC01 NEW ROAD LUDLOW	SY8 2NX	KX100	N	N	6	0	Ludlow Town Council	2019 - Ludlow Town Council support the removal due to the dilapidated state, either poorly maintained, overgrown with vegetation, vandalised or out of order; and do not serve a purpose.	no response received as at 31/03		<p>Please note that the Town Council were content with its removal in 2020 but it warranted retention at that time. This was because it is on New Road, a primary route; continues to attract call usage; and is located by a bus stop and close to the hospital and to St Peter's Catholic Church and Parish Centre, which could likely be used by older people who may not have mobile phones.</p> <p>Coverage on BT tracker rated as follows out of 4: Vodafone 3/Three 4/EE 3/O2 4.</p>	SC is minded at this stage to now acknowledge the BT case for intention to remove this payphone, in the absence of local feedback
01584873121	PCO PC01 CORVE STREET LUDLOW	SY8 1DA	KX100	N	Y	5	0	Ludlow Town Council	N/A	no response received as at 31/03		<p>We have objected to its removal in the past, partly due to ongoing call usage and social need given its location, including helpline need, and partly in response to receiving direct objections from the public</p> <p>Coverage on BT tracker rated as follows out of 4: Vodafone 3/Three 4/EE 4/O2 3.</p> <p>This is at variance with our own records. Shropshire Council is part of the UK's largest independent mobile network study sponsored by the River Severn Partnership. This is based on measured data not modelled estimates. We fundamentally do not accept Ofcom's position on mobile phone signal coverage, and are in the process of challenging this.</p>	SC objects to removal of this payphone, due to inadequate and null mobile phone signal coverage, as per our own records. There was null data (ND) on that part of Corve Street in August 24 and again this January. Officer measurements with the signal checker equipment on gives decent levels of data for the months in between and the all time data shows signals are consistently poor on that part of Corve Street apart from Vodafone. Based on 88 readings next to the phone box EE average 1.6Mbps, Three 0.28 and O2 0.8. These are extremely low.

Item 18a

**CCLA Public Sector Deposit Fund
Investment – Statement February 2026**

Statement of Account

Ms Gina Wilding
Ludlow Town Council
The Guidhall
Mill Street
LUDLOW
Shropshire
SY8 1AZ

5 March 2026

Account name: **LUDLOW TOWN COUNCIL**
Account number: **PS3078701-001**
Statement period: **31/01/2026 to 28/02/2026**

Account summary

Total valuation as at 28 February 2026 **£1,783,080.05**
Total valuation as at last statement at 31 January 2026 **£1,821,309.64**

Holdings as at 28 February 2026

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	1,783,080.0500	£1.00	£1,783,080.05
			Total value
			£1,783,080.05

Transactions for the period from 31 January 2026 to 28 February 2026

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
03/02/2026	Income Reinvestment	6,157.7400	£1.0000	£6,157.74
05/02/2026	Withdrawal	-44,387.3300	£1.0000	-£44,387.33

Correspondence address: PO Box 12892, Dunmow, Essex CM6 9DL

clientservices@ccla.co.uk Freephone 0800 022 3505 www.ccla.co.uk

Fund documentation is available at www.ccla.co.uk/investments, or may be requested from our Client Services team. Telephone calls are recorded.
CCLA Investment Management Limited (registered in England & Wales, No. 2183088) is authorised and regulated by the Financial Conduct Authority.
Registered address: One Angel Lane, London EC4R 3AB.

The average Fund yield for this period was 3.76% p.a.

Income for the period is as follows:

Month	Date paid	Method	Amount (£)	Destination
Feb 2026	03/03/2026	Reinvestment	£5,165.39	PS3078701-001

All CCLA forms are available on our website: www.ccla.co.uk/resources/client-documentation. Please ensure that you download and use the latest available form to make any transaction or amendment. Using an old form will result in the instruction being rejected.

Before making any additional investments into CCLA funds, please read the most recent version of the relevant fund's key information document (KID). KIDs can help investors understand the nature, risks, costs, potential gains and potential losses of fund, and compare the fund with other products. The KIDs for our funds are available in the investments section of our website at, www.ccla.co.uk. Or, you can ask us to send you copies, free of charge, by emailing our Client Services team at clientservices@ccla.co.uk.

Please keep all documents (including this statement) safe as you may need to refer to the information in the future.

If you would like to discuss any of the information on your statement please contact Client Services.

A glossary of terms used in this communication is available on www.ccla.co.uk/glossary. If you would like the information in an alternative format or have any queries, please call us on **0800 022 3505** or email us at clientservices@ccla.co.uk.

Item 18b

CCLA Public Sector Deposit Fund Investment – Redemption contract notes

Redemption contract note

Ms Gina Wilding
Ludlow Town Council
The Guidhall
Mill Street
LUDLOW
Shropshire
SY8 1AZ

3 March 2026

Account name: **LUDLOW TOWN COUNCIL**
Account number: **PS3078701-001**

Redemption transaction details

Contract reference	8341206
Order date and time	2 Mar 2026 11:47:00
Valuation date and time	3 Mar 2026 11:30:00
Settlement date	3 March 2026
Fund name	Public Sector Deposit Fund SC4 - Public Sector
International Securities Identification Number (ISIN)	GB00B3LDFH01
Name/designation	LUDLOW TOWN COUNCIL
Order type	Value
Number of units/shares	79,682.290
Value	£79,682.29
Unit/share price	100 pence

Please retain this document for future reference as evidence of the transaction(s) stated above. Proceeds of sales will be paid within two working days.

We wish to maintain up-to-date records of your account. Should there be any changes to your account details, please contact Client Services.

If you have requested to close this account, any outstanding Interest or dividends will be paid to the nominated bank account at the fund's next distribution payment date.

Correspondence address: PO Box 12892, Dunmow, Essex CM6 9DL

clientservices@ccla.co.uk

Freephone 0800 022 3505

www.ccla.co.uk

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Item 19

West Mercia Energy

From: WME Correspondence
Sent: Mon, 16 Mar 2026 11:15:41 +0000
To: reception@ludlow.gov.uk
Subject: WME Newsletter March 2026



2026/27 Pricing Update

We are pleased to report that actual changes in energy prices for 2026/27 are in line with our October forecasts. Final average year on year % changes are set out below.

Gas: - 6%

Electricity: + 3%

Despite WME securing substantially lower gas and electricity commodity costs for 26/27, significant increases in the non-commodity costs (NCC) have impacted prices for the period. Further information on the NCC increase can be found below.

WME to issue £1m of flexible benefits back to

customers

WME are delighted that for the third year running, our flexible energy procurement strategy has enabled us to capture benefits from the market over the last 12 months. The total value of these benefits is c.£1m

and this will be passed back to customers as credits once the 2025/26 financial year has ended, likely in June billing. This builds on the £2.2m returned over the last two years and is a significant benefit of utilising WME's flexible energy procurement strategy.

2026/27 Price Communications

We are currently in the process of validating the non-commodity costs associated with your supplies and we will shortly be issuing your new annual capped rates for 2026/27 via email. Gas rates will be issued first,

followed by electricity. We expect all customers to have their new rates by the end of March, subject to passing pending validation.

Non-Energy Costs Explained

Non-commodity costs cover the essential infrastructure and policy charges required to deliver energy. They include: Network charges (to maintain and upgrade the grid), Government policy costs (supporting decarbonisation,

renewable energy, and security of supply), Other industry costs (such

as settlement systems and regulation). These nationally set charges are collected via supplier invoices and apply to all suppliers.

Over time, these costs have grown sharply. WME analysis suggests that NCC have almost doubled in the last five years as demonstrated by the chart below.



Read more about the NCC impacting electricity prices from April and WME's commitment to supporting you amidst these increases.

[READ MORE](#)

Important Updates

WME launches energy benchmarking tool for schools

In December we were delighted to launch a brand-new feature within our myWME energy monitoring platform, designed exclusively for our education customers. Our new energy benchmarking tool enables schools to better understand and

track their energy performance by analysing consumption on a per pupil and per gross internal floor area (GIFA) basis. MAT's can also

easily compare their schools energy performance through new league tables.

[READ MORE](#)

Introducing WME's New Smart Export Guarantee (SEG) Rate

In November, WME introduced a new and highly competitive Smart Export Guarantee (SEG) rate. This enhanced rate provides schools, local authorities and wider public-sector organisations with a valuable opportunity to maximise the financial return from their renewable energy generation.

[READ MORE](#)



Webinars

Since January, WME have hosted a series of sustainability themed webinars aimed at the education sector. Recordings of these sessions are readily available for WME customers, with further details and access links provided below.

Delivering Sustainability Across the School Estate

Hear from Let's Go Zero and WME about delivering sustainability and creating your climate action plan. Also hear a case study from St. Bart's MAT on how they have embedded sustainability across their Trust.

[Watch webinar recording here](#)

Education Decarbonisation Framework

Hear from WME and WME's framework partner, Barker on how our DfE approved Education Decarbonisation Framework can support your decarbonisation ambitions.

[Watch webinar recording here](#)

Water Efficiency in Schools

Hear about WME's water framework and tips and guidance on how you can reduce water consumption within your school.

[Watch webinar recording here](#)

28th April Mastering MyWME: Unlocking the Power of myWME for the education sector

Join West Mercia Energy for an exclusive webinar on maximising the benefits of myWME, our powerful energy monitoring platform. This session will help you understand and interpret your energy data, enabling you to see "what good looks like", identify energy wastage, understand our benchmarking, reduce consumption, cut costs, and make informed energy efficiency decisions.

[Register Here](#)

As we pull together our next webinar series, we would love to hear directly from you as to what content you would like to see from WME over 2026/27 – If you have any thoughts, please contact WME directly at:

customerservices@westmerciaenergy.co.uk.

Latest News



Jacob joins WME's Billing Team

We're pleased to welcome Jacob to West Mercia Energy, who joined our Billing Team in January as a Billing Assistant.

READ
MORE



Celebrating Success - WME's First Apprentice Joins the Team Permanently

In December WME celebrated a significant milestone as our very first apprentice, Emily, accepted a permanent position as Finance and Billing Assistant.

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MORE



WME's 2026 events calendar kicks off with a bang!

The first few months of 2026 have seen us exhibit at 6 education focused conferences enabling us to connect with new and existing clients and share our knowledge and expertise with education leaders.

We have plenty more planned over the coming months, so do say hello if you see the WME team.

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US

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Case Studies

Cheshire Diocesan Academies Trust (CDAT) – Read how CDAT utilised WME's Education Decarbonisation Framework to support the development of their Climate Action Plan and set them on the path to net zero carbon by 2030.

[Read Case Study](#)

Weobley High School – WME's siteworks team worked with the High School and National Grid to upgrade the schools' electricity supply. By ensuring the metering matched the demand requirements of the school, we saved them £7,000 p.a in standing charges.

[Read Case Study](#)

The Howard Multi Academy Trust – Upon the completion of a free Maximum Import Capacity review completed by WME, the trust lowered their capacity and band allocation resulting in a **saving of £33,000 per annum across the trust.**

[Read Case Study](#)

St. Bart's Multi Academy Trust - Read how the trust utilised WME's myWME platform to take a data-led approach to energy management and sustainability. By acting on the portal's insights, St. Bart's successfully reduced its 'out of hours energy consumption' from 50% down to a MAT average of 27% in just one year.

[Read Case Study](#)

Market Update

Gas prices fell over the last 12 months up to the end of February this

year, with power prices relatively flat. All of this changed in a few days at the beginning of March with the wide-ranging escalations in the Middle East.

Our Senior Market Analyst has provided a market update summarising the key drivers of the market over the last 12 months, which you can read below.

READ MORE

WME also produce weekly energy market updates which are available for anybody to subscribe. If you wish to receive our weekly updates, please send your request to:

customerservices@westmerciaenergy.co.uk.



customerservices@westmerciaenergy.co.uk

[0333 101 4424](tel:0333 101 4424)

westmerciaenergy.co.uk

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From: WME Customer Services
Sent: 1 Apr 2026 09:26:02 +0000
To: 'reception@ludlow.gov.uk'
Subject: West Mercia Energy – Gas and Electricity prices 1st April 2026 to 31st March 2027
Attachments: LudlowTownCouncil.xlsx



Dear Customer

Please find attached your new capped gas and electricity prices for the period 1st April 2026 to 31st March 2027. WME have validated your prices to ensure they are correct and in line with published industry non-commodity costs. We also carry out thorough validation of all bills before we issue to customers, giving peace of mind that all invoices you receive are 100% accurate.


The estimated costs shown on the attachment are not a guarantee of your total billed energy and have been calculated using your typical annual usage. Actual usage will determine your actual billed costs, and usage can be particularly sensitive to temperature being above or below seasonal norms. Please also note these amounts do not include VAT.

We have recently sent out our latest newsletter featuring an energy market update and budget information for 2026/27; if you have not received this, please contact us for a copy.

Should you have any queries regarding the above please do not hesitate to contact a member of the energy team.

Yours Faithfully

WEST MERCIA ENERGY

 0333 101 4424

 customerservices@westmerciaenergy.co.uk



 Chapter House South, Abbey Lawn, Shrewsbury, Shropshire SY2 5DE

 westmerciaenergy.co.uk

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SiteName	No. Rates	Unit Rate 1 description	Unit Rate 2 description	Capped Unit Rate 2026/27		Climate Change Levy p/kWh	Standing Charge £/day	Expected Annual Usage (kWh)	26/27 Estimated Annual Cost
				Unit Rate 1	Unit Rate 2				
Buttercross Market	1	All Units		20.438		0.801	£1.58	330	£646
Buttercross Office	1	All Units		20.438		0.801	£1.58	3,884	£1,401
Castle Street Toilet Block	2	Day Units	Night Units	21.533	18.836	0.801	£2.80	18,572	£4,907
Christmas Lights UMS - Ludlow TC	2	Day Units	Night Units	36.188	26.855	0.801	£0.60	2,060	£905
Guildhall	2	Day Units	Night Units	20.291	18.409	0.801	£2.80	20,778	£5,231
Henley Road Cemetery	1	All Units		20.438		0.801	£1.58	249	£629
Linney Recreation Ground	2	Day Units	Night Units	22.873	20.177	0.801	£1.58	25	£582
Linney Toilets	1	All Units		20.438		0.801	£1.58	1,525	£900
Market Square	1	All Units		20.438		0.801	£2.01	12,000	£3,283
Smithfield Car Park Toilets	1	All Units		20.438		0.801	£1.58	3,211	£1,258
Workshop (Henley Road Cemetery)	1	All Units		20.438		0.801	£2.01	4,037	£1,592

SiteName	Capped Unit Rate p/kWh	Standing Charge £/day	Climate Change Levy p/kWh	Estimated Annual Usage kWh	2026/27 Estimated Costs
The Buttercross	3.474	£1.66	0.801	14,151	£1,211