



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: 14th January 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 19th January 2026 at 7.00pm

Gina Wilding

Gina Wilding
Town Clerk

Key Agenda Items:

- **FINANCIAL INFORMATION**
- **POLICY REVIEW**
- **SHROPSHIRE COUNTY PENSION FUND**

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 24th November 2025**.
9. **Items to Action**
To note the items to action sheet from the previous Policy and Finance Committee Meeting held on **24th November 2025**.

	ITEM	Attachment
10.	FINANCE INFORMATION To receive:-	
a)	Cash Book – Payments and Income for October and November 2025.	10a
b)	Reconciliation for October and November 2025.	10b
c)	Barclaycard - Payments, Income & Reconciliation for October and November 2025.	10c
d)	PayPal – Reconciliation for October 2025, this cashbook is now closed.	10d
e)	Petty Cash – Payments, Income & Reconciliation for October and November 2025.	10e
f)	Public Sector Deposit Fund – Payments, Income & Reconciliation for October and November 2025.	10f
g)	Income - Payments, Income & Reconciliation for October and November 2025.	10g
h)	Electric Vehicle Charging - Reconciliation for October 2025, this cashbook is now closed.	10h
i)	Mayor's Charity Account - Payments, Income & Reconciliation for September, October and November 2025.	10i
j)	Mayor's Charity Account Income - Payments, Income & Reconciliation for September October 2025.	10j
11.	DEBTORS	
a)	To receive a report of debtors.	11a
b)	To consider an explanation report on debtors.	11b
12.	POLICY REVIEW	
a)	To review and approve the Corporate Governance Policy	12a
13.	FINANCIAL REGULATIONS To consider the proposed wording change.	13



14.	HEDGE CUTTING CONTRACTOR To consider a report.	14
15.	ASSET OF COMMUNITY VALUE To respond to assist Shropshire Council's consideration of the nomination of Ludlow Community Hospital, Gravel Hill, Ludlow, SY8 1QX as an asset of community value.	15
16.	SHROPSHIRE COUNTY PENSION FUND To recommend approval of the Actuarial Valuation employers contribution rate of 16.8% in 2026/27, 2027/28, and 2028/29.	16
17.	BUDGET TASK AND FINISH GROUP	
a)	To receive notes of the Budget Task and Finish Group meeting held on the 20 th November 2025.	17a
b)	To receive notes of the Budget Task and Finish Group meeting held on the 8 th January 2026.	17b
c)	To approve the recommendations to Full Council.	17c
18.	SCAFFOLDING To consider the structural engineer's report with costings for netting.	18
19.	INSURANCE TASK AND FINISH GROUP To consider the notes for the meeting on 23 rd December 2025 and the response from our insurer.	19
20.	CCLA PUBLIC SECTOR DEPOSIT FUND INVESTMENT To note the November and December 2025 statements.	20
21.	NON DOMESTIC RATES CHALLENGE To note that the final rates refund, relating to the Buttercross, has been received in the sum of £30,022.43. This sum will be paid into EMR – Non-Domestic Rates (369).	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
16th February 2026**



Item 8

Minutes

MINUTES

Minutes of a meeting of the **POLICY AND FINANCE COMMITTEE** held in the Guildhall, Mill Street, Ludlow on **MONDAY 24th NOVEMBER 2025** at **7.00PM**

PF/132 PRESENT

Chair: Councillor R. Owen

Councillors: Cowell; Hepworth; Lyle; Maxwell-Muller; Parry;
Scott Bell; Taylor.

Officers: Gina Wilding, Town Clerk
Lucy Jones, Senior Finance Assistant

PF/133 ABSENT

Councillors Childs, Gill and Ginger, were absent.

PF/134 WELCOME

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

PF/135 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/136 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/137 APOLOGIES

Apologies for absence were received from Councillors Gill and Ginger.

PF/138 DECLARATIONS OF INTEREST

Disclosable Pecuniary Interests

None declared.

Declaration of Conflicts of Interest

None declared.

Declarations of Personal Interest

None declared.

PF/139 PUBLIC OPEN SESSION (15 minutes)

There was one member of the public present at the meeting.

A member of the public complimented the Committee on the new audio set up which had improved the rooms sound quality, queried the figure released through a Freedom of Information request regarding legal costs related to the churchyard wall, if they were the costs to date or up to the original FOI request date of November 2024.

He also drew Members attention to trip hazards on Broad Street. The Town Clerk advised that this fell under Shropshire Council as the Highway Authority.

PF/140 UNITARY COUNCILLORS' SESSION

Unitary Councillor Parry, Ludlow South, stated that she had spoken to Shropshire Council regarding the fly tipping in Castle Street car park. She added that Ludford Parish Council were currently submitting requests to Shropshire Council for new street furniture and that Ludlow may wish to do the same.

PF/141 MINUTES

RESOLVED RO/KC (Unanimous)

That the minutes of the Policy and Finance Committee meeting held on the 13th October 2025, be approved as a correct record, and signed by the Chair.

PF/142 ITEMS TO ACTION

RESOLVED RO/KC (Unanimous)

That the items to action from the Policy and Finance Committee meeting held on the 13th October 2025, be noted.

PF/143 INTERNAL AUDITOR

The Council's Internal Auditor, Kevin Rose, spoke to the Committee about the work that he does, his experience and the challenges that are being faced by town and parish Council's across the country. He commented on the SAPPP and CIPFA Consultation and the increased audit workload related to Assertion 10.

PF/144 FINANCE INFORMATION

RESOLVED RO/KC (Unanimous)

That the Cash Book Payments, Income and Reconciliation, Barclaycard Payments, Income and Reconciliation, PayPal Payments, Income and Reconciliation, Petty Cash Payments, Income and Reconciliation, Public Sector Deposit Fund Payments, Income and Reconciliation, Income Cash Book Payments, Income and Reconciliation and Electric Vehicle Charging Payments, Income and Reconciliation for September 2025; be received.

PF/145 CLOSE CASHBOOKS

RESOLVED RO/KC (Unanimous)

That:-

- a) the PayPal Cashbook be closed; and
- b) the Electric Vehicle Cashbook be closed.

PF/146 AGED DEBTORS

RESOLVED RO/KC (Unanimous)

That the Debtors report be received.

PF/147 AGED DEBTORS

RESOLVED RO/MM (Unanimous)

That the Debtors Explanation Report be received.

PF/148 POLICY REVIEW – CORPORATE GOVERNANCE POLICY

RECOMMENDED RO/KC (Unanimous)

That the review of the Corporate Governance Policy be deferred to the next meeting.

PF/149 CLIMATE ACTION TASK AND FINISH GROUP

a) Minutes

RESOLVED RO/MT (6:0:1)

That the minutes of the Climate Action Task and Finish Group meeting held on the 13th November 2025 be received.

PF/150 b) Recommendations

RECOMMENDED RO/KC (Unanimous)

That the recommendations of the Climate Action Task and Finish Group meeting held on the 13th November 2025 be approved:-

Changes/actions relating to the CAP.

To consider the following statement to be forwarded to prospective contractors when obtaining quotes:

It is important to Ludlow Town Council that prospective contractors consider the following aspects of their work to be efficient and less harmful to the environment.

- Conserve natural resources through careful planning, and efficient use of resources, water and raw materials.
- Minimisation of waste through source reduction, reuse and recycling.
- Handling and disposal of waste through safe and environmentally sustainable methods.

We would like contractors to have an aspirational 'zero to landfill' policy to ensure as much waste as possible is diverted from landfill. With the ultimate goal of achieving Zero Waste to Landfill through prevention, reduction, reuse and recycling.

PF/151 PLANTING TASK AND FINISH GROUP

a) Minutes

RESOLVED RO/MT (7:0:1)

That the minutes of the Planting Task and Finish Group meeting held on the 30th October 2025 be received.

PF/152 b) Recommendations

Councillor Taylor introduced the recommendations and explained that the Group planned to concentrate on the Town centre planters in the short term. Councillor Parry stated that if Ludlow wanted to enter the In Bloom competition in the future they would need to expand beyond the town centre as town wide displays were a specific element of the competition criteria.

RECOMMENDED RO/MT (7:0:1)

That the recommendation of the Planting Task and Finish Group meeting held on the 30th October 2025 be approved:-

- a) Purchase of a plastic planter in black to trial on Bromfield slip road at a cost of £399 + £72 delivery (from Amberol – self watering planter PRM-0P)
- b) Removal of 29 boxes from various locations in Ludlow (as detailed: 19 Old Street, 4 Corve Street, 2 Broad Street, 2 Bromfield slip road, two Mill Street). This is to remove boxes which are in poor condition, are not being maintained or that there are simply too many planters in a single location. Local residents will be notified of the changes.
- c) All plants that can be saved will be used in other LTC locations.
- d) Planters that can be salvaged will be repaired for use elsewhere and also made more 'sustainable' with liners etc.
- e) Purchase tags to number/identify remaining planters £31.64 (including delivery and tax)
- f) Agree with the suggestion of a single business sponsorship category that will be within the £20-£30 per annum cost bracket – no income for LTC, simply to cover costs of a plaque etc.
- g) Approve that cordaline plants are removed from planters and offered to local residents free of charge.
- h) To approve the purchase of a box ball shrub
- i) To approve the purchase of 6 lavender plants, 6 hebe plants, weed suppressing matting and bark for the Old Street flower beds – work to be undertaken over winter.

PF/153 BUDGET TASK AND FINISH GROUP

RESOLVED RO/MT (7:0:1)

That the minutes of the Budget Task and Finish Group meetings held on the 13th October 2025, be received.

PF/154 2nd QUARTER INCOME AND EXPENDITURE

a) Income and Expenditure Report

RESOLVED RO/MT (Unanimous)

That the 2nd Quarter Income and Expenditure Report, be noted.

PF/155 b) Exceptions Report

RESOLVED RO/MT (Unanimous)

That the 2nd Quarter Exceptions Report, be approved.

PF/156 INTERNAL AUDIT

a) Internal Auditor's Observations Recommendations

RECOMMENDED RO/MT (Unanimous)

That the Internal Auditor's observations and proposed actions be approved.

PF/157 b) Internal Auditor's Letter and Summary of Tests

RECOMMENDED RO/MT (Unanimous)

That the Internal Auditor's cover letter and summary of test, be noted.

PF/158 DATA USE AND ACCESS ACT 2025 (DUAA)

RESOLVED RO/MT (Unanimous)

That the Data Use and Access Act 2025 (DUAA), be noted

PF/159 SAPPP AND CIPFA LAUNCH JOINT CONSULTATION ON PROPER PRACTICES FOR SMALLER AUTHORITIES

RESOLVED RO/KC (Unanimous)

That authority be delegated to the Town Clerk to reply to the consultation, with the input of the Policy and Finance Committee Chair.

PF/160 CCLA PUBLIC SECTOR DEPOSIT FUND INVESTMENT

a) Statement

RESOLVED RO/MT (Unanimous)

That the CCLA Public Sector Deposit Fund Investment statements for October 2025, be noted.

PF/161 b) Sell Shares Funds Transfer

RESOLVED RO/KC (7:0:1)

That the CCLA Public Sector Deposit Fund Sell Shares Funds Transfer, be noted.

PF/162 BARCLAYS BANK

RESOLVED RO/DL (Unanimous)

That Barclays Bank month end balances be noted.

PF/163 CASH FLOW MANAGEMENT

RESOLVED RO/KC (Unanimous)

That the amount kept in the Barclays Bank account at any one time be reduced from £150,000.00 to £90,000.00, with the released funds being placed in the CCLA Public Sector Deposit Fund account earning a higher rate of interest.

PF/164 MAYOR AND DEPUTY MAYOR EVENTS

RESOLVED RO/DL (Unanimous)

That the Mayor and Deputy Mayor's event attendance from August to October 2025, be noted.

The meeting closed at 8.33pm

Chair

Date

N.B. Closed Session Minutes will NOT be issued for this meeting.

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	<u>BARCLAYS.NET</u> <u>RECOMMENDED (Unanimous) GG/PA</u> 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. 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). c) To investigate other payments options with Barclays Bank.	Open bank account Set up new account on Barclays.net Virement Investigate payment options	Done Complete Done	07/05/25 02/08/21 02/08/21
PF/140 28/11/22	<u>POLICY REVIEW</u> a) <u>Proposals from Councillor Adams</u> 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.	Create template Set up electronic policy library	Done	11/01/23

	<p>c) the library is structured to reflects 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/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>	18/09/25
PF/92	<p><u>BUTTERCROSS NON-DOMESTIC RATES</u></p> <p>That:-</p>	<p>Set up EMR</p> <p>Move monies to EMR</p>	<p>Done</p> <p>First sum moved to EMR</p>	04/08/25

	<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>		(£14,112.65), awaiting second refund from Shropshire Council	
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>Write a letter to tenants</p>	Done	20/10/25
PF/85	<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 	<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>

	<p>and Mobile Applications) Accessibility Regulations 2018),</p> <ul style="list-style-type: none"> ○ Accounts and Audit Regulations, ○ Web Content Accessibility Guidelines 2.2AA and ○ the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018. <ul style="list-style-type: none"> • 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> <ul 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) 	Refer back to Climate Action TF to action	Done	19/11/25

	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 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 	Refer back to Climate Action TF to action	Done	19/11/25

	<p>residents and higher tier authorities.</p> <ul style="list-style-type: none"> ○ Actions we are building on include Restoring Shropshire Verges Project and CPRE's hedgerow heroes. ○ Ludlow Town Council is taking lots of proactive action to improve habitats and hotspots within its area, along with promoting actions that residents / businesses can undertake themselves. ○ 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>			
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	<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 been completed. ○ 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. 			
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PF/112	<u>ITEMS TO ACTION</u> 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.	Report to Council	Done	01/12/25
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	b) <u>Sexual Harassment Policy, Risk Assessment and Action Plan</u> That the Sexual Harassment Risk Assessment be referred to Staffing Committee to be reviewed and updated.	Referred to Staffing Committee	Done	19/11/25
PF/193 15/04/24	<u>ELECTRIC VEHICLE CHARGING</u> To request that a report be brought to Council to scope out the project, timeframe and costs for installing an electric vehicle charging compound.		Transferred to projects list	2025
PF/86	<u>POLICY REVIEW</u>	Recommend Policy to Full Council	Done	20/10/25

	<p>a) <u>Information and Data Protection Policy</u></p> <p><u>RECOMMENDED RO/DL (Unanimous)</u></p> <p>That the Information and Data Protection Policy, as amended to state that the policy will be reviewed “annually” instead of “periodically”, be adopted.</p>	<p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p>	<p>Done</p> <p>Done</p>	<p>07/11/25</p> <p>07/11/25</p>
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>	Recommend Policy to Full Council	Done	20/10/25

	<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 adopted.</p>	<p>Update and move to Adopted Policies Folder</p> <p>Circulate to Staff and Councillors</p>	<p>Done</p> <p>Done</p>	<p>07/11/25</p> <p>07/11/25</p>
PF/91	<p>e) <u>Freedom of Information Policy</u></p> <p><u>RECOMMENDED RO/KC (Unanimous)</u></p> <p>That the Freedom of Information Policy, as amended to state that the policy will be reviewed annually, 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/111	<p><u>MINUTES</u></p> <p>That the minutes of the Policy and Finance Committee meeting held on the 1st September 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>13/10/25</p> <p>15/10/25</p> <p>15/10/25</p>
PF/118	<p><u>POLICY REVIEW</u></p> <p>a) <u>Recruitment and Selection Policy</u></p> <p><u>RECOMMENDED RO/ISB (6:0:1)</u></p> <p>That the Recruitment and Selection Policy,</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>

	be adopted.	Councillors		
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 Policies Folder	Done	07/11/25
		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>	Recommend to Full Council	Done	20/10/25
		Raise credit note	Done	22/10/25

	<u>RECOMMENDED GG/KC (Unanimous)</u> That invoice number 1139 for 30p owed by Craven Arms Memorials be written off.			
PF/99	<u>CCLA PUBLIC SECTOR DEPOSIT FUND INVESTMENT</u> That the Council's bank account interest rates from 2023 to present be brought to the next Policy and Finance Committee meeting.	Produce a report on interest rates	Done	13/10/25
PF/89	<u>c) Hedgerow Policy</u> 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.	Bring back to P&F Committee	Done	13/10/25
PF/81	<u>AGED DEBTORS</u> That the outstanding invoices relating to the Cemetery be pursued for payment including interest payable to be made within 30 days.	Pursue outstanding debts	Done	18/09/25
PF/57	<u>POLICY REVIEW</u> <u>b) Investment Policy</u>	Recommend to Full Council Update CCLA Mandate	Done Done	28/05/25 27/08/25

	<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 Public Sector Deposit Fund.</p>	<p>Move Funds</p> <p>Create procedure</p>	<p>Done</p> <p>Done</p>	<p>23/09/25</p> <p>13/10/25</p>
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>	Update website	Done	27/08/25
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 	Recommend to Full Council	Done	28/07/25

	<p>Johns Guardians should be set up. Once up and running all updates and information to go via Services Committee. The first volunteer day 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>	Sign minute File minutes	Done Done	21/07/25 23/07/25

	That the minutes of the Policy and Finance Committee meeting held on the 16 th June 2025, be approved as a correct record, and signed by the Chair.	Put online	Done	22/08/25
PF/190 24/02/25	<u>ALLSTAR CHARGEPASS</u> <u>RECOMMENDED SW/EG (Unanimous)</u> That the Council apply for an Allstar Chargepass fuel account (Electric, Diesel and Petrol) with two cards.	Recommend Policy to Full Council	Done	03/03/25
		Apply for fuel cards	Done	18/08/25
PF/26 16/06/25	<u>Insurance Quotations</u> 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 28 th July 2025.	Seek 3 insurance quotes	Done	21/07/25
PF/25 16/06/25	<u>Insurance Task and Finish Group</u> <u>RECOMMENDED RO/KC (Unanimous)</u> That:- a) an Insurance Task and Finish Group be set up to review the Council's insurance requirements;	Recommend to Full Council	Done	23/06/25
		Call the first meeting on the Insurance Task and Finish Group	Done	11/07/25

	b) the Insurance Task and Finish Group membership be made up of Councillors Hepworth, Owen and 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: a) the following actions be taken in	Purchase items	Done	27/06/25

	<p>preparation for Ludlow Green Festival:</p> <ul style="list-style-type: none"> • Key information leaflets to be produced but only in a small number. • 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> 			
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	<ul style="list-style-type: none"> • 20 – To approach Shropshire Council to ensure they have found alternatives to using toxic weedkillers throughout the county. • 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 			
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	<p>issues and climate change. The location should be easily accessible for all to attend.</p> <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; 	<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>

	Such authorisation must be supported by a minute (in the case of Council or Committee decisions) or other auditable evidence trail.			
PF/27 16/06/25	<u>POLICY REVIEW</u>	Recommend Policy to Full Council	Done	23/06/25
	<u>Financial Regulations</u>	Update and move to Adopted Policies Folder	Done	27/06/25
	<u>RECOMMENDED RO/MT (7:0:1)</u>	Circulate to Staff and Councillors	Done	27/06/25
	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: 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	Update Website	Done	27/06/25

	<p>before the next scheduled meeting of [the Council], where the Clerk certifies that there is no dispute or other reason 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>			
PF/218 07/04/25	<u>POLICY REVIEW</u>	Recommend Policy to Full Council	Done	14/04/25

	<u>RECOMMENDED SW/EG (Unanimous)</u> That the Neonatal Care Leave Policy amendment to the Staff handbook and new Contract of Employment, be adopted.	Update and move to Adopted Policies Folder	Done	11/06/25
		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>	Recommend to Full Council	Done	23/06/25
	<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.	Write off debt	Done	25/06/25
PF/37 16/06/25	<u>Carried Forward Funds</u>	Recommend to Full Council	Done	23/06/25
	<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.	Confirm all carried forwards are made	Done	25/06/25

PF/221	<p><u>NON-DOMESTIC RATES</u></p> <p>That a virement of £549.00 be made from budget 501/4800 Contingency Fund to 411/4011 Linney Riverside Park Rates to cover the Non-Domestic Rates charge for the Linney Boat Shed in 2025/26.</p>	Virement	Done	11/06/25
PF/135	<p>b) <u>Reserve Policy</u></p> <p><u>RECOMMENDED SW/EG (Unanimous)</u></p> <p>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</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>adequate and proportionate to risks through Policy and Finance Committee.</p> <p>e) Reserve Levels 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>			
PF/115	<u>WEST MERCIA ENERGY</u>	Green options to be considered during energy	Done	11/06/25

	That the green energy proposal be noted and reviewed at a future meeting.	contract review																
PF/205	<u>MINUTES</u> That the minutes of the Policy and Finance Committee meeting held on the 24 th February 2025, be approved as a correct record, and signed by the Chair.	Sign minute File minutes Put online	Done Done Done	07/04/25 09/04/25 09/04/25														
PF/193	<u>Transaction Fees Cost Centre</u> <u>RECOMMENDED BW/SW (Unanimous)</u> That a new cost centre (104) Transaction Fees be created and the following codes be moved from their current cost centre to:- <table><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		Recommend Policy to Full Council Create Cost Centre and move Budget Codes	Done Done	03/03/25 09/04/25
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><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>	<p>Recommend Policy to Full Council</p> <p>Combine budgets</p>	<p>Done 03/03/25</p> <p>Done 09/04/25</p>
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>	<p>Bring back to next meeting</p>	<p>Done 16/06/25</p>
PF/216	<p><u>AGED DEBTORS</u></p> <p>That the Ludlow Pride debt be placed on hold until the group reestablishes.</p>	<p>Update debtors report</p>	<p>Done 09/04/25</p>

Items 10a

Payments & Income – October 2025

Receipts for Month 7

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
Balance Brought Fwd :		129,468.26					129,468.26	
	Banked: 01/10/2025	1,666.66						
Std Rec	Bensons of Ludlow Ltd	1,666.66			1000	115	1,666.66	BX Shop Rent
	Banked: 01/10/2025	500.00						
Std Rec	J Hughes	500.00			1050	401	500.00	Cemetery House Rent
	Banked: 01/10/2025	22.00						
	Linney Parking Meter	22.00		3.67	1075	411	18.33	Linney Parking Meter 01/10/25
	Banked: 01/10/2025	511.00						
	Sales Recpts Page 782	511.00	511.00		101			Sales Recpts Page 782
	Banked: 02/10/2025	289.00						
	Sales Recpts Page 780	289.00	289.00		101			Sales Recpts Page 780
	Banked: 02/10/2025	775.00						
1	Income Cashbook	775.00			205		775.00	Income
	Banked: 02/10/2025	32.00						
	Linney Parking Meter	32.00		5.33	1075	411	26.67	Linney Parking Meter 02/10/25
	Banked: 02/10/2025	98.30						
	Cllr Gill	50.00			1166	105	50.00	Mayor's Curry Night Tkts x2
	Cllr Scott-Bell	50.00			1166	105	50.00	Mayor's Curry Night Tkts x2
	SumUp	-1.70			4525	104	-1.70	GH Card Payment Fee
	Banked: 02/10/2025	343.12						
	SumUp	-5.88			4524	104	-5.88	Mkt Card Payment Fee
	Market Rents	349.00			1020	201	349.00	Market Rents - 01/10/25
	Banked: 03/10/2025	262.00						
2	Income Cashbook	262.00			205		262.00	Income
	Banked: 03/10/2025	26.00						
	Linney Parking Meter	26.00		4.33	1075	411	21.67	Linney Parking Meter 03/10/25
	Banked: 03/10/2025	117.97						
	SumUp	-2.03			4524	104	-2.03	Mkt Card Payment Fee
	Market Rents	120.00			1038	201	120.00	Market Rents - 02/10/25 F&C
	Banked: 03/10/2025	402.54						
	Stripe	-9.96			4524	104	-9.96	Mkt Card Payment Fees
	T Paulin	36.00			1038	201	18.00	Market Rents - F&C
					1038	201	18.00	Market Rents - Halloween
	M Fitzpatrick	18.00			1038	201	18.00	Market Rents - F&C
	A Davies	41.50			1037	201	23.50	Market Rents - C&C
					1038	201	18.00	Market Rents - F&C
	E Fraser-King	18.00			1038	201	18.00	Market Rents - Xmas
	K Hutchinson	59.50			1037	201	23.50	Market Rents - C&C
					1038	201	18.00	Market Rents - F&C
					1038	201	18.00	Market Rents - Xmas
	K O'Connell	48.50		0.25	1037	201	23.50	Market Rents - C&C
					1037	201	23.50	Market Rents - Xmas

Receipts for Month 7

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
					1022	201	1.25	Electricity
	K Edwards	23.50			1037	201	23.50	Market Rents - Xmas
	K Perceval	41.50			1037	201	23.50	Market Rents - Xmas
					1038	201	18.00	Market Rents - F&C
	D Perrett - Purple Pixie	18.00			1038	201	18.00	Market Rents - F&C
	H Wilson	19.50		0.25	1038	201	18.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	R Wells	23.50			1037	201	23.50	Market Rents - C&C
	A Walford	23.50			1037	201	23.50	Market Rents - C&C
	R Wells	23.50			1037	201	23.50	Market Rents - Xmas
	J Eldridge	18.00			1038	201	18.00	Market Rents - F&C
	Banked: 04/10/2025	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 04/10/25
	Banked: 05/10/2025	24.00						
	Linney Parking Meter	24.00		4.00	1075	411	20.00	Linney Parking Meter 05/10/25
	Banked: 06/10/2025	45,408.87						
8	Public Sector Deposit Fund	45,408.87			211		45,408.87	Transfer
	Banked: 06/10/2025	36.00						
	Linney Parking Meter	36.00		6.00	1075	411	30.00	Linney Parking Meter 06/10/25
	Banked: 06/10/2025	89.28						
	SumUp	-1.52			4523	104	-1.52	BX Card Payment Fee
	BX Museum Tickets	26.20			1006	119	26.20	BX Museum Tickets - 03/10/25
	BX Museum Tickets	51.40			1006	119	51.40	BX Museum Tickets - 04/10/25
	BX Museum Tickets	13.20			1006	119	13.20	BX Museum Tickets - 05/10/25
	Banked: 06/10/2025	903.24						
	SumUp	-15.51			4524	104	-15.51	Mkt Card Payment Fees
	Market Rents	548.50			1020	201	548.50	Market Rents - 03/10/25
	Market Rents	370.25			1020	201	370.25	Market Rents - 04/10/25
	Banked: 07/10/2025	25.00						
	Sales Recpts Page 774	25.00	25.00		101			Sales Recpts Page 774
	Banked: 07/10/2025	38.00						
	Linney Parking Meter	38.00		6.33	1075	411	31.67	Linney Parking Meter 07/10/25
	Banked: 07/10/2025	294.43						
	SumUp	-5.07			4524	104	-5.07	Mkt Card Payment Fee
	Market Rents	161.50			1020	201	161.50	Market Rents - 06/10/25
	J Williams	138.00			1037	201	40.00	Market Rents - Winter Fest
					1037	201	40.00	Market Rents - Xmas
					1038	201	58.00	Market Rents - Xmas
	Banked: 08/10/2025	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 08/10/25
	Banked: 09/10/2025	1,635.00						
3	Income Cashbook	1,635.00			205		1,635.00	Income

Receipts for Month 7

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: 09/10/2025	16.00						
	Linney Parking Meter	16.00		2.67	1075	411	13.33	Linney Parking Meter 09/10/25
	Banked: 09/10/2025	388.84						
	SumUp	-6.66			4524	104	-6.66	Mkt Card Payment Fees
	L Barnes	56.50			1037	201	56.50	Market Rents - Winter Fest
	Market Rents	339.00			1020	201	339.00	Market Rents - 08/10/25
	Banked: 09/10/2025	40.00						
	W Bentley Wines	40.00			1018	101	40.00	Street Trading Permit No. 909
	Banked: 10/10/2025	131.00						
4	Income Cashbook	131.00			205		131.00	Income
	Banked: 10/10/2025	24.00						
	Linney Parking Meter	24.00		4.00	1075	411	20.00	Linney Parking Meter 10/10/25
	Banked: 10/10/2025	432.12						
	Stripe	-10.38			4524	104	-10.38	Mkt Card Payment Fees
	K Riley - Frameworks	47.00			1037	201	47.00	Market Rents - C&C
	K Perceval	23.50			1037	201	23.50	Market Rents - Xmas
	E Morgan	19.50		0.25	1038	201	18.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	S Cowell	41.50		0.25	1038	201	40.00	Market Rents - Halloween
					1022	201	1.25	Electricity
	M Fitzpatrick	18.00			1038	201	18.00	Market Rents - Halloween
	A Skipsey	41.50		0.25	1037	201	40.00	Market Rents - C&C
					1022	201	1.25	Electricity
	K Readings	160.50			1038	201	18.00	Market Rents - Halloween
					1037	201	23.50	Market Rents - C&C
					1038	201	36.00	Market Rents - F&C
					1037	201	47.00	Market Rents - Xmas
					1038	201	36.00	Market Rents - Xmas
	A Huxtable	23.50			1037	201	23.50	Market Rents - C&C
	R Friswell	59.50			1038	201	36.00	Market Rents - F&C
					1037	201	23.50	Market Rents - Winter Fest
	N Pharoah	23.50			1037	201	23.50	Market Rents - C&C
	R Bayley	40.00			1037	201	40.00	Market Rents - C&C
	A Purvin	-19.50		-0.25	1038	201	-19.25	Refund - MR F&C
	J ODonoghue	-18.00			1038	201	-18.00	Refund - MR F&C
	K Perceval	-18.00			1038	201	-18.00	Refund - MR F&C
	Banked: 11/10/2025	28.00						
	Linney Parking Meter	28.00		4.67	1075	411	23.33	Linney Parking Meter 11/10/25
	Banked: 12/10/2025	50.00						
	Linney Parking Meter	50.00		8.33	1075	411	41.67	Linney Parking Meter 12/10/25
	Banked: 13/10/2025	914.00						
	Sales Recpts Page 781	914.00	914.00		101			Sales Recpts Page 781
	Banked: 13/10/2025	28.00						

Receipts for Month 7

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	28.00		4.67	1075	411	23.33	Linney Parking Meter 13/10/25
	Banked: 13/10/2025	53.97						
	SumUp	-0.93			4523	104	-0.93	BX Card Payment Fee
	BX Museum Tickets	2.40			1006	119	2.40	BX Museum Tickets - 10/10/25
	BX Museum Tickets	10.80			1006	119	10.80	BX Museum Tickets - 11/10/25
	BX Museum Tickets	41.70			1006	119	41.70	BX Museum Tickets - 12/10/25
	Banked: 13/10/2025	-53.97						
	Correction	1.63			4523	104	1.63	Correction
	Correction	-55.60			1006	119	-55.60	Correction
	Banked: 13/10/2025	53.97						
	SumUp	-0.93			4523	104	-0.93	BX Card Payment Fee
	BX Museum Tickets	2.40			1006	119	2.40	BX Museum Tickets - 10/10/25
	BX Museum Tickets	10.80			1006	119	10.80	BX Museum Tickets - 11/10/25
	BX Museum Sales	25.50		3.96	1008	119	21.54	BX Museum Sales - 12/10/25
	BX Museum Tickets	16.20			1006	119	16.20	BX Museum Tickets - 12/10/25
	Banked: 13/10/2025	1,788.52						
	SumUp	-30.73			4524	104	-30.73	Mkt Card Payment Fees
	Market Rents	669.00			1020	201	669.00	Market Rents - 10/10/25
	Market Rents	525.25			1020	201	525.25	Market Rents - 11/10/25
	Market Rents	392.00			1037	201	392.00	Market Rents - 12/10/25 C&C
	Toby Snow	233.00			1037	201	56.50	Market Rents - Winter Fest
					1037	201	56.50	Market Rents - Xmas
					1038	201	80.00	Market Rents - Xmas
					1038	201	40.00	Market Rents - Halloween
	Banked: 14/10/2025	24.00						
	Linney Parking Meter	24.00		4.00	1075	411	20.00	Linney Parking Meter 14/10/25
	Banked: 14/10/2025	183.82						
	SumUp	-3.18			4524	104	-3.18	Mkt Card Payment Fees
	Market Rents	187.00			1020	201	187.00	Market Rents - 13/10/25
	Banked: 15/10/2025	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 15/10/25
	Banked: 16/10/2025	289.00						
	Sales Recpts Page 778	289.00	289.00		101			Sales Recpts Page 778
	Banked: 16/10/2025	1,010.00						
	Sales Recpts Page 779	1,010.00	1,010.00		101			Sales Recpts Page 779
	Banked: 16/10/2025	2,570.00						
5	Income Cashbook	2,570.00			205		2,570.00	Income
	Banked: 16/10/2025	30.00						
	Linney Parking Meter	30.00		5.00	1075	411	25.00	Linney Parking Meter 16/10/25
	Banked: 16/10/2025	469.95						
	SumUp	-8.05			4524	104	-8.05	Mkt Card Payment Fees
	Market Rents	478.00			1020	201	478.00	Market Rents - 15/10/25

Receipts for Month 7

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Banked: 17/10/2025	131.00						
6	Income Cashbook	131.00			205		131.00	Income
	Banked: 17/10/2025	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 17/10/25
	Banked: 17/10/2025	412.56						
	Stripe	-8.94			4524	104	-8.94	Mkt Card Payment Fees
	V Robins-Grace	19.50		0.25	1038	201	18.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	D Hill	39.00		0.50	1038	201	38.50	Market Rents - Xmas
	J Piper	77.50			1038	201	18.00	Market Rents - F&C
					1038	201	36.00	Market Rents - Xmas
					1037	201	23.50	Market Rents - Xmas
	J MacPherson	64.00		0.75	1038	201	18.00	Market Rents - Halloween
					1038	201	18.00	Market Rents - Xmas
					1037	201	23.50	Market Rents - Xmas
					1022	201	3.75	Electricity
	L Kent - Under Capricorn	23.50			1037	201	23.50	Market Rents - C&C
	L Tomlinson	54.00			1038	201	18.00	Market Rents - Halloween
					1038	201	36.00	Market Rents - Xmas
	A Huxtable	41.50			1037	201	23.50	Market Rents - C&C
					1038	201	18.00	Market Rents - Halloween
	V Robins-Grace	19.50		0.25	1038	201	18.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	H Underhill	18.00			1038	201	18.00	Market Rents - Halloween
	H Underhill	18.00			1038	201	18.00	Market Rents - Xmas
	N Pharoah	18.00			1038	201	18.00	Market Rents - Halloween
	A Walford	29.00			1038	201	29.00	Market Rents - Halloween
	Banked: 18/10/2025	38.00						
	Linney Parking Meter	38.00		6.33	1075	411	31.67	Linney Parking Meter 18/10/25
	Banked: 19/10/2025	42.00						
	Linney Parking Meter	42.00		7.00	1075	411	35.00	Linney Parking Meter 19/10/25
	Banked: 20/10/2025	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 20/10/25
	Banked: 20/10/2025	68.93						
	SumUp	-1.17			4523	104	-1.17	BX Card Payment Fee
	BX Museum Tickets	17.60			1006	119	17.60	BX Museum Tickets - 17/10/25
	BX Museum Tickets	30.00			1006	119	30.00	BX Museum Tickets - 18/10/25
	BX Museum Tickets	22.50			1006	119	22.50	BX Museum Tickets - 19/10/25
	Banked: 20/10/2025	1,210.46						
	SumUp	-20.79			4524	104	-20.79	Mkt Card Payment Fees
	Market Rents	602.50			1020	201	602.50	Market Rents - 17/10/25
	Market Rents	628.75			1020	201	628.75	Market Rents - 18/10/25
	Banked: 21/10/2025	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 21/10/25

Receipts for Month 7

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: 21/10/2025	79.62						
	SumUp	-1.38			4524	104	-1.38	Mkt Card Payment Fees
	Market Rents	81.00			1020	201	81.00	Market Rents - 20/10/25
	Banked: 21/10/2025	131.50						
	G Webster	131.50		2.50	1018	101	116.50	Street Trading Permit No. 912
					1022	201	12.50	Electricity
	Banked: 22/10/2025	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 22/10/25
	Banked: 23/10/2025	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 23/10/25
	Banked: 23/10/2025	394.24						
	SumUp	-6.76			4524	104	-6.76	Mkt Card Payment Fees
	Market Rents	401.00			1020	201	401.00	Market Rents - 22/10/25
	Banked: 24/10/2025	18.00						
	Linney Parking Meter	18.00		3.00	1075	411	15.00	Linney Parking Meter 24/10/25
	Banked: 24/10/2025	463.66						
	Stripe	-10.34			4524	104	-10.34	Mkt Card Payment Fees
	P Andrews	18.00			1038	201	18.00	Market Rents - Halloween
	L Tomlinson	18.00			1038	201	18.00	Market Rents - Halloween
	M Phillips	25.00		0.25	1037	201	23.50	Market Rents - Xmas
					1022	201	1.25	Electricity
	K Davies	23.50			1037	201	23.50	Market Rents - C&C
	L Tomlinson	40.00			1037	201	40.00	Market Rents - C&C
	H Stanford	23.50			1037	201	23.50	Market Rents - Xmas
	R Stanness	29.00			1038	201	29.00	Market Rents - Halloween
	E Stokes	18.00			1038	201	18.00	Market Rents - Halloween
	Paradise Bites	138.00			1037	201	40.00	Market Rents - C&C
					1038	201	98.00	Market Rents - Xmas
	C Salt - Hay Wines Ltd	23.50			1037	201	23.50	Market Rents - Xmas
	R Haycock	47.00			1037	201	47.00	Market Rents - Xmas
	S Swancott	30.50		0.25	1038	201	30.25	Market Rents - Halloween
	A Skipsey	40.00			1037	201	40.00	Market Rents - C&C
	Banked: 25/10/2025	24.00						
	Linney Parking Meter	24.00		4.00	1075	411	20.00	Linney Parking Meter 25/10/25
	Banked: 26/10/2025	54.00						
	Linney Parking Meter	54.00		9.00	1075	411	45.00	Linney Parking Meter 26/10/25
	Banked: 27/10/2025	3,495.00						
7	Income Cashbook	3,495.00			205		3,495.00	Income
	Banked: 27/10/2025	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 27/10/25
	Banked: 27/10/2025	95.52						
	SumUp	-1.63			4523	104	-1.63	BX Card Payment Fee

Receipts for Month 7

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 Tickets	26.15			1006	119	26.15	BX Museum Tickets - 24/10/25
	BX Museum Tickets	28.65			1006	119	28.65	BX Museum Tickets - 25/10/25
	BX Museum Tickets	42.35			1006	119	42.35	BX Museum Tickets - 26/10/25
	Banked: 27/10/2025	1,275.08						
	SumUp	-21.92			4524	104	-21.92	Mkt Card Payment Fees
	Market Rents	629.00			1020	201	629.00	Market Rents - 24/10/25
	Market Rents	539.50			1020	201	539.50	Market Rents - 25/10/25
	Market Rents	128.50			1037	201	128.50	Market Rents - 26/10/25 C&C
	Banked: 27/10/2025	131.00						
	Bridgnorth Memorials	131.00			1051	401	131.00	Mem Fee - SA Bradley K/8/1757
	Banked: 28/10/2025	18.00						
	Linney Parking Meter	18.00		3.00	1075	411	15.00	Linney Parking Meter 28/10/25
	Banked: 28/10/2025	118.95						
	SumUp	-2.05			4524	104	-2.05	Mkt Card Payment Fees
	Market Rents	121.00			1020	201	121.00	Market Rents - 27/10/25
	Banked: 28/10/2025	105.00						
	Euro Communication	105.00		17.50	1171	101	87.50	Sale of old mobile phones
	Banked: 29/10/2025	32.00						
	Linney Parking Meter	32.00		5.33	1075	411	26.67	Linney Parking Meter 29/10/25
	Banked: 30/10/2025	34.00						
	Linney Parking Meter	34.00		5.67	1075	411	28.33	Linney Parking Meter 30/10/25
	Banked: 30/10/2025	431.59						
	SumUp	-7.41			4524	104	-7.41	Mkt Card Payment Fees
	Market Rents	439.00			1020	201	439.00	Market Rents - 29/10/25
	Banked: 31/10/2025	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 31/10/25
	Banked: 31/10/2025	39.32						
	SumUp	-0.68			4524	104	-0.68	Mkt Card Payment Fees
	Market Rents	40.00			1038	201	40.00	Market Rents - 30/10/25 Hallow
	Banked: 31/10/2025	661.22						
	Stripe	-13.78			4524	104	-13.78	Mkt Card Payment Fees
	P Lovatt	58.50		0.75	1022	201	3.75	Electricity
					1038	201	36.00	Market Rents - Xmas
					1038	201	18.00	Market Rents - Halloween
	J Walder	18.00			1038	201	18.00	Market Rents - F&C
	A Davies	23.50			1037	201	23.50	Market Rents - C&C
	A Skipsey	41.50		0.25	1037	201	40.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	M Fitzpatrick	18.00			1038	201	18.00	Market Rents - F&C
	Creative Coven	41.50			1038	201	18.00	Market Rents - Halloween
					1037	201	23.50	Market Rents - Xmas

Receipts for Month 7

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 Bennett	137.00			1038	201	18.00	Market Rents - Halloween
					1038	201	36.00	Market Rents - F&C
					1038	201	36.00	Market Rents - Xmas
					1037	201	47.00	Market Rents - Xmas
	K Davies	23.50			1037	201	23.50	Market Rents - Xmas
	I MacDonald	23.50			1037	201	23.50	Market Rents - Xmas
	K Hutchinson	23.50			1037	201	23.50	Market Rents - Xmas
	M Butterly	160.00			1038	201	80.00	Market Rents - F&C
					1038	201	80.00	Market Rents - Xmas
	I MacDonald	23.50			1037	201	23.50	Market Rents - Xmas
	K O'Connell	18.00			1038	201	18.00	Market Rents - F&C
	A Davies	18.00			1038	201	18.00	Market Rents - Halloween
	E Harrison	23.50			1037	201	23.50	Market Rents - Xmas
	E Harrison	23.50			1037	201	23.50	Market Rents - Winter Fest
Total Receipts for Month		71,621.28	3,038.00	158.85			68,424.43	
Cashbook Totals		<u>201,089.54</u>	<u>3,038.00</u>	<u>158.85</u>			<u>197,892.69</u>	

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Barclays Combined

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Payments for Month 7

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>
01/10/2025	Water Plus	9	57.40	57.40		501			BX Water - 2025/26
01/10/2025	Shropshire Council	Std Ord	2,495.00			4011	201	2,495.00	NDR Market
01/10/2025	Shropshire Council	Std Ord	220.00			4011	401	220.00	NDR Cemetery
01/10/2025	Shropshire Council	Std Ord	55.00			4011	411	55.00	NDR Linney Boat house
01/10/2025	TV Licence	Std Ord	14.95			4023	101	14.95	TV Licence
01/10/2025	PHS Group plc	13	43.64	43.64		501			Bins Duty of Care - Smithfield
01/10/2025	Allstar Business Solutions Ltd	16	172.88	172.88		501			Fuel
02/10/2025	Water Plus	10	17.52	17.52		501			Linney Toi Water - Aug-Sept 25
03/10/2025	The Visual Works	1854188016	2,700.00	2,700.00		501			Mkt Website Booking System
03/10/2025	National World Publishing Ltd	1854184921	696.70	696.70		501			DLF Deputy - Job Advert
03/10/2025	Travis Perkins Trading Co Ltd	0155531434	114.42	114.42		501			Alloy Tower Hire Xmas Lights
03/10/2025	WorkNest Limited	0155530908	5,764.70	5,764.70		501			HR/H&S Advice Annual Contract
03/10/2025	Shropshire Association of Loca	0255695770	63.00	63.00		501			Together Conference GW/IMM/KC
03/10/2025	Wyre Forest District Council	2454715396	45.00	45.00		501			Mayor's Event - Quiz Night
03/10/2025	L Fensome Groundworks	2454741183	622.00	622.00		501			Grave Dig - Cooper L/7/1441a
03/10/2025	iceConnect	1854184560	1,278.00	1,278.00		501			GH Telephone Annual Licence
03/10/2025	Vikki Burgoyne	1854214869	114.36	114.36		501			Santa's Grotto Gift Books x142
03/10/2025	WorkNest Limited	0255632452	453.25	453.25		501			HR/HS Advice Annual Insurance
03/10/2025	Border Computer Services Ltd	1754076265	72.00	72.00		501			Council Mtg 8/9 - Tech Set Up
03/10/2025	J N Watton	1754077221	240.00	240.00		501			Wildflower Area SidneyRd Green
03/10/2025	Menai Foam and Board Limited	1754079122	275.42	275.42		501			Toilet Cleaning Supplies
03/10/2025	Roundabout Stationery	1754080692	28.16	28.16		501			Stationery
03/10/2025	Gallagher	2554845362	1,148.72	1,148.72		501			Cyber Insurance
03/10/2025	TFM Farm & Country Superstore	0255630794	183.33	183.33		501			SIN8149176/TFM Farm & Country
03/10/2025	Border Engineering & Fabricati	1954317263	66.00	66.00		501			Bench Bracket Repair
03/10/2025	Ludlow Homecare Ltd	1754077664	135.90	135.90		501			283900/284196/Ludlow Homecare
03/10/2025	Wyre Forest District Council	1854186947	30.00	30.00		501			Wyre Forest Music Evening x3
03/10/2025	James Bridge	1754075165	1,040.00	1,040.00		501			GH Electrical Works
03/10/2025	Blachere Illuminations UK	1854182662	3,767.62	3,767.62		501			Xmas Lights - Corve Street
03/10/2025	ORP Surveillance	1754075741	952.80	952.80		501			CCTV (Outside College) Repairs
03/10/2025	WorkNest Limited	2554850920	2,770.20	2,770.20		501			HR Support
03/10/2025	Cariads Local limited	1754079099	697.68	697.68		501			Mkt Advertising - 2025/26
03/10/2025	Travis Perkins Trading Co Ltd	1754077631	154.79	154.79		501			GH Loft Scaffolding Boards

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Barclays Combined

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Payments for Month 7

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>
03/10/2025	Ludlow Mascall Centre	1754079989	56.00	56.00		501			Room Hire 02/09/25
03/10/2025	Payment Kiosks Ltd	1021.20	1,021.20	1,021.20		501			MACCS Annual Licence
03/10/2025	WorkNest Limited	1754077182	210.60	210.60		501			HR Support - Case 566788
03/10/2025	JPS	0255630811	15.59	15.59		501			Circular Saw Blade
03/10/2025	Links Electrical Supplies Ltd	0255630801	24.96	24.96		501			Linney Toilet Light Bulb
03/10/2025	Shapla	0255699034	800.00	800.00		501			Mayor's Curry Night - 40 Meals
06/10/2025	Barclays Bank	14	112.58	112.58		501			Bank Charges - Aug-Sept 25
06/10/2025	Correction	DD	22.32			4800	501	22.32	Correction
07/10/2025	Flushaway Portable Toilet Hire	3158564397	672.00	672.00		501			VJ Day Toilet Hire x10
07/10/2025	Broxap Street Furniture	3158562514	976.80	976.80		501			Mem Bench - C Wood
07/10/2025	Longmynd Consultants Ltd	0558978048	540.00	540.00		501			Church Wall Scaffolding Report
07/10/2025	Travis Perkins Trading Co Ltd	3158570788	94.94	94.94		501			Bench Install - Timber/Screws
07/10/2025	Border Engineering & Fabricati	0558977619	190.75	190.75		501			Bike Rack/Lock Castle St Toi
07/10/2025	WorkNest Limited	3158572314	1,099.80	1,099.80		501			PAYG Support Case 571615
07/10/2025	ASE Plumbing & Heating Supplie	3158558864	168.96	168.96		501			Smithfield Toilet Seats x2
07/10/2025	Church Stretton Town Council	3158562276	976.99	976.99		501			RPII Playground Training AD/KP
07/10/2025	Assembly Rooms Ludlow	3158560959	240.00	240.00		501			Mkt Ad LAR Brochure Spring 26
07/10/2025	Roundabout Stationery	3158568788	59.99	59.99		501			Laminator
07/10/2025	Hands Together Ludlow	3158565673	1,012.20	1,012.20		501			Shaping Places - Staff Time
07/10/2025	Geldards LLP	3158562940	11,176.60	11,176.60		501			Counsel's Fees Paid
07/10/2025	Iconic Media Grop Ltd	0559013271	696.70	696.70		501			x2 DLF Recruitment Adverts
07/10/2025	Ludlow Homecare Ltd	3158565744	175.25	175.25		501			284824/285098/Ludlow Homecare
07/10/2025	ICCM	3158568187	840.00	840.00		501			MemManage Training AD/KP/CA/MH
07/10/2025	Society of Local Council Clerk	3158570757	240.00	240.00		501			Practitioners Conference - GW
07/10/2025	Highline Electrical Ltd	3158565729	383.36	383.36		501			CCTV Power Install
07/10/2025	Links Electrical Supplies Ltd	0558970235	613.64	613.64		501			Xmas Lights - Electrics
07/10/2025	A Heiron	3158565496	360.00	360.00		501			Grave Digging
07/10/2025	Steve Sankey	3158568119	175.00	175.00		501			Mill St Bus Stop Window Clean
07/10/2025	Amanda Gray	315/855818	27.00	27.00		501			BX Merchandise - Earrings
07/10/2025	Shropshire Council	Std Ord	1,035.00			4011	121	1,035.00	NDR Guildhall
07/10/2025	Waste Managed Ltd	15	410.99	410.99		501			Depot Waste Removal
09/10/2025	L Fensome Groundworks	107132	822.00	822.00		501			Grave Digging
09/10/2025	Barclays Bank	1	25.55	25.55		501			Bank Charges
14/10/2025	Barclaycard	Bcard	4,883.81			204		4,883.81	Barclaycard
14/10/2025	Correction	DDR	36.47			4800	501	36.47	Correction
15/10/2025	AIB Merchant Services	17	43.78	43.78		501			Linney Parking Meter

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Cashbook 1

User: LJ

Barclays Combined

For Month No: 7

Payments for Month 7

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>
									Fees
15/10/2025	Allstar Business Solutions Ltd	1	116.68	116.68		501			Fuel
16/10/2025	Alphabet (UK) Ltd	18	539.99	539.99		501			Van Leasehire - MJ73 VZY
16/10/2025	Alphabet (UK) Ltd	19	539.99	539.99		501			Van Leasehire - MJ73 ZGH
16/10/2025	Alphabet (UK) Ltd	20	403.19	403.19		501			Van Leasehire - LD23 TLT
16/10/2025	West Mercia Energy	29	1,449.05	1,449.05		501			Xmas Lights Electric - Aug 25
17/10/2025	Plusnet plc	1	21.97	21.97		501			GH Broadband
21/10/2025	Cheaper Waste Ltd	21	1,038.27	1,038.27		501			Mkt Waste Removal
22/10/2025	Ludlow Town Council Payroll	27	9,952.60	9,952.60		501			Payroll - Sept 25
22/10/2025	Allstar Business Solutions Ltd	2	140.85	140.85		501			Fuel
23/10/2025	EE Ltd	22	322.87	322.87		501			Mobile Phone Charges
23/10/2025	Correction	DDR	316.24			4800	501	316.24	Correction
23/10/2025	Correction	DDR	241.23			4800	501	241.23	Correction
24/10/2025	SCG Together	24	35.56	35.56		501			GH Telephone - Sept 25
24/10/2025	Ludlow Town Council Payroll	2	33,520.43	33,520.43		501			Payroll - Oct 25
24/10/2025	Ludlow Town Council Payroll	3	11,274.60	11,274.60		501			Payroll - Oct 25
24/10/2025	Ludlow Town Council Payroll	1	241.20	241.20		501			Payroll Backpay - AL
27/10/2025	Correction	DDR	42.24			4800	501	42.24	Correction
27/10/2025	Correction	DDR	86.30			4800	501	86.30	Correction
28/10/2025	Siemens Financial Servcies Ltd	25	298.80	298.80		501			Photocopier Rental
29/10/2025	PHS Group plc	26	462.98	462.98		501			BX Sanitary Bins Nov-Jan
29/10/2025	Allstar Business Solutions Ltd	3	42.22	42.22		501			Fuel
31/10/2025	Ludlow Town Council Payroll	1	458.80	458.80		501			Payroll - Oct 25
Total Payments for Month			118,277.33	108,828.77	0.00			9,448.56	
Balance Carried Fwd			82,812.21						
Cashbook Totals			201,089.54	108,828.77	0.00			92,260.77	

Items 10a

Payments & Income – November 2025

Receipts for Month 8

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	82,812.21					82,812.21	
	Banked: 01/11/2025	1,666.66						
Std Rec	Bensons of Ludlow Ltd	1,666.66			1000	115	1,666.66	BX Shop Rent
	Banked: 01/11/2025	500.00						
Std Rec	J Hughes	500.00			1050	401	500.00	Cemetery House Rent
	Banked: 01/11/2025	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 01/11/25
	Banked: 02/11/2025	44.00						
	Linney Parking Meter	44.00		7.33	1075	411	36.67	Linney Parking Meter 02/11/25
	Banked: 03/11/2025	2,060.00						
1	Income Cashbook	2,060.00			205		2,060.00	Income
	Banked: 03/11/2025	30.00						
	Linney Parking Meter	30.00		5.00	1075	411	25.00	Linney Parking Meter 03/11/25
	Banked: 03/11/2025	1,485.72						
	SumUp	-25.53			4524	104	-25.53	Mkt Card Payment Fees
	Market Rents	786.00			1020	201	786.00	Market Rents - 31/10/25
	Market Rents	725.25			1020	201	725.25	Market Rents - 01/11/25
	Banked: 03/11/2025	94.09						
	SumUp	-1.61			4523	104	-1.61	BX Card Payment Fees
	BX Museum Tickets	43.20			1006	119	43.20	BX Museum Tickets - 31/10/25
	BX Museum Tickets	25.20			1006	119	25.20	BX Museum Tickets - 01/11/25
	BX Museum Tickets	27.30			1006	119	27.30	BX Museum Tickets - 02/11/25
	Banked: 04/11/2025	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 04/11/25
	Banked: 04/11/2025	155.31						
	SumUp	-2.69			4524	104	-2.69	Mkt Card Payment Fee
	BX Market Rents	23.50			1003	201	23.50	BX Market Rents - 02/11/25
	Market Rents	134.50			1020	201	134.50	Market Rents - 03/11/25
	Banked: 05/11/2025	937.00						
	Sales Recpts Page 790	937.00	937.00		101			Sales Recpts Page 790
	Banked: 05/11/2025	9,599.74						
	HMRC	9,599.74			105		9,599.74	VAT Repay
	Banked: 05/11/2025	4.00						
	Linney Parking Meter	4.00		0.67	1075	411	3.33	Linney Parking Meter 05/11/25
	Banked: 05/11/2025	40.00						
	S McCarty	40.00		0.17	1018	101	39.83	Street Trading Permit No. 911
	Banked: 05/11/2025	100.00						
	Mark Wiggins Ltd	100.00			1173	105	100.00	Seniors Party Donation
	Banked: 06/11/2025	16.00						
	Linney Parking Meter	16.00		2.67	1075	411	13.33	Linney Parking Meter 06/11/25

Receipts for Month 8

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: 06/11/2025	334.76						
	SumUp	-5.74			4524	104	-5.74	Mkt Card Payment Fees
	Market Rents	340.50			1020	201	340.50	Market Rents - 05/11/25
	Banked: 07/11/2025	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 07/11/25
	Banked: 07/11/2025	44.23						
	SumUp	-0.77			4524	104	-0.77	Mkt Card Payment Fees
	Market Rents	45.00			1038	201	45.00	Market Rents - F&C 06/11/25
	Banked: 07/11/2025	313.58						
	F Nelson	59.50			1037	201	23.50	Market Rents - Xmas
					1038	201	36.00	Market Rents - Xmas
	L Kent	18.00			1038	201	18.00	Market Rents - Halloween
	I MacDonald	18.00			1038	201	18.00	Market Rents - Xmas
	L Tomlinson	18.00			1038	201	18.00	Market Rents - F&C
	L Cawdell	18.00			1038	201	18.00	Market Rents - F&C
	C Stephenson	58.00			1038	201	58.00	Market Rents - F&C
	C Stephenson	41.50			1038	201	18.00	Market Rents - Xmas
					1037	201	23.50	Market Rents - Xmas
	K Douras	18.00			1038	201	18.00	Market Rents - F&C
	L Kent	18.00			1038	201	18.00	Market Rents - F&C
	H Underhill	18.00			1038	201	18.00	Market Rents - F&C
	A Davies	18.00			1038	201	18.00	Market Rents - F&C
	J Eldridge	18.00			1038	201	18.00	Market Rents - F&C
	Stripe	-7.42			4524	104	-7.42	Mkt Online Booking Fees
	Banked: 07/11/2025	58.99						
	SumUp	-1.01			4525	104	-1.01	GH Card Payment Fees
	Mrs Appleton	60.00			1166	105	60.00	Mayor's Christmas Meal
	Banked: 08/11/2025	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 08/11/25
	Banked: 09/11/2025	42.00						
	Linney Parking Meter	42.00		7.00	1075	411	35.00	Linney Parking Meter 09/11/25
	Banked: 10/11/2025	2,320.00						
2	Income Cashbook	2,320.00			205		2,320.00	Income
	Banked: 10/11/2025	398.00						
	Sales Recpts Page 787	398.00	398.00		101			Sales Recpts Page 787
	Banked: 10/11/2025	1,206.00						
	Sales Recpts Page 788	1,206.00	1,206.00		101			Sales Recpts Page 788
	Banked: 10/11/2025	1,206.00						
	Sales Recpts Page 789	1,206.00	1,206.00		101			Sales Recpts Page 789
	Banked: 10/11/2025	32,917.26						
1	Public Sector Deposit Fund	32,917.26			211		32,917.26	Transfer

Receipts for Month 8

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: 10/11/2025	22.00						
	Linney Parking Meter	22.00		3.67	1075	411	18.33	Linney Parking Meter 10/11/25
	Banked: 10/11/2025	1,275.10						
	SumUp	-21.90			4524	104	-21.90	Mkt Card Payment Fees
	Market Rents	670.00			1020	201	670.00	Market Rents - 07/11/25
	Market Rents	627.00			1020	201	627.00	Market Rents - 08/11/25
	Banked: 10/11/2025	27.14						
	SumUp	-0.46			4523	104	-0.46	BX Card Payment Fees
	BX Museum Tickets	12.00			1006	119	12.00	BX Museum Tickets - 10/11/25
	BX Museum Tickets	10.80			1006	119	10.80	BX Museum Tickets - 08/11/25
	BX Museum Tickets	4.80			1006	119	4.80	BX Museum Tickets - 09/11/25
	Banked: 11/11/2025	2.00						
	Linney Parking Meter	2.00		0.33	1075	411	1.67	Linney Parking Meter 11/11/25
	Banked: 11/11/2025	214.80						
	SumUp	-3.70			4524	104	-3.70	Mkt Card Payment Fees
	Market Rents	218.50			1020	201	218.50	Market Rents - 10/11/25
	Banked: 12/11/2025	22.00						
	Linney Parking Meter	22.00		3.67	1075	411	18.33	Linney Parking Meter 12/11/25
	Banked: 13/11/2025	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 13/11/25
	Banked: 13/11/2025	40.00						
	J Corbett	40.00			1018	101	40.00	Street Trading Permit No. 914
	Banked: 13/11/2025	131.50						
	L Ross	131.50		21.92	1018	101	109.58	Street Trading Permit No. 913
	Banked: 13/11/2025	206.95						
	SumUp	-3.55			4524	104	-3.55	Mkt Card Payment Fees
	Market Rents	210.50			1020	201	210.50	Market Rents - 12/11/25
	Banked: 14/11/2025	20.00						
	Linney Parking Meter	20.00		3.33	1075	411	16.67	Linney Parking Meter 14/11/25
	Banked: 14/11/2025	142.04						
	Stripe	-3.46			4524	104	-3.46	Mkt Online Booking Fees
	P Lovatt	19.50		0.25	1038	201	18.00	Market Rents - F&C
					1022	201	1.25	Electricity
	J Young	18.00			1038	201	18.00	Market Rents - Xmas
	J Williams	30.50		0.25	1038	201	29.00	Market Rents - F&C
					1022	201	1.25	Electricity
	J Game	18.00			1038	201	18.00	Market Rents - F&C
	D Green	40.00			1037	201	40.00	Market Rents - Xmas
	E Harrison	19.50		0.25	1038	201	18.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	Banked: 17/11/2025	1,396.00						

Receipts for Month 8

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
3	Income Cashbook	1,396.00			205		1,396.00	Income
	Banked: 17/11/2025	937.00						
	Sales Recpts Page 786	937.00	937.00		101			Sales Recpts Page 786
	Banked: 17/11/2025	2.00						
	Linney Parking Meter	2.00		0.33	1075	411	1.67	Linney Parking Meter 17/11/25
	Banked: 17/11/2025	565.00						
	Rotary Club of Ludlow	565.00			1175	110	565.00	Tree of Light Donation
	Banked: 17/11/2025	1,046.26						
	SumUp	-17.99			4524	104	-17.99	Mkt Card Payment Fees
	Market Rents	435.00			1020	201	435.00	Market Rents - 14/11/25
	Market Rents	629.25			1020	201	629.25	Market Rents - 15/11/25
	Banked: 17/11/2025	64.50						
	SumUp	-1.10			4523	104	-1.10	BX Card Payment Fees
	BX Museum Tickets	15.60			1006	119	15.60	BX Museum Tickets - 14/11/25
	BX Museum Sales	8.80		1.47	1008	119	7.33	BX Museum Sales - 14/11/25
	BX Museum Tickets	26.80			1006	119	26.80	BX Museum Tickets - 15/11/25
	BX Museum Tickets	14.40			1006	119	14.40	BX Museum Tickets - 16/11/25
	Banked: 18/11/2025	262.00						
4	Income Cashbook	262.00			205		262.00	Income
	Banked: 18/11/2025	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 18/11/25
	Banked: 18/11/2025	274.76						
	SumUp	-4.74			4524	104	-4.74	Mkt Card Payment Fees
	Market Rents	256.00			1020	201	256.00	Market Rents - 17/11/25
	BX Market Rents	23.50			1003	201	23.50	BX Market Rents - 16/11/25
	Banked: 18/11/2025	107.16						
	SumUp	-1.84			4525	104	-1.84	GH Card Payment Fees
	M Richards	109.00			1051	401	109.00	Cem Fees - Extension F/7/1079
	Banked: 19/11/2025	899.00						
	Sales Recpts Page 785	899.00	899.00		101			Sales Recpts Page 785
	Banked: 19/11/2025	18.00						
	Linney Parking Meter	18.00		3.00	1075	411	15.00	Linney Parking Meter 19/11/25
	Banked: 19/11/2025	29.49						
	SumUp	-0.51			4525	104	-0.51	GH Card Payment Fees
	Mayor's Christmas Meal	30.00			1166	105	30.00	Mayor's Christmas Meal
	Banked: 20/11/2025	725.00						
5	Income Cashbook	725.00			205		725.00	Income
	Banked: 20/11/2025	28.00						
	Linney Parking Meter	28.00		4.67	1075	411	23.33	Linney Parking Meter 20/11/25
	Banked: 20/11/2025	391.30						

Receipts for Month 8

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	SumUp	-6.70			4524	104	-6.70	Mkt Card Payment Fees
	Market Rents	398.00			1020	201	398.00	Market Rents - 19/11/25
	Banked: 21/11/2025	800.00						
	Mayor's Charity	800.00			4216	105	800.00	Mayor's Charity Event Costs
	Banked: 21/11/2025	70.00						
	Sales Recpts Page 784	70.00	70.00		101			Sales Recpts Page 784
	Banked: 21/11/2025	24.00						
	Linney Parking Meter	24.00		4.00	1075	411	20.00	Linney Parking Meter 21/11/25
	Banked: 21/11/2025	29.49						
	SumUp	-0.51			4524	104	-0.51	Mkt Card Payment Fees
	Market Rents	30.00			1038	201	30.00	Market Rents - F&C 20/11/25
	Banked: 21/11/2025	210.64						
	Stripe	-5.36			4524	104	-5.36	Mkt Online Booking Fees
	M Friend	40.00			1038	201	40.00	Market Rents - F&C
	G Young	19.50		0.25	1038	201	18.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	L Arkwright	29.00			1038	201	29.00	Market Rents - Xmas
	L Arkwright	36.00			1038	201	18.00	Market Rents - F&C
					1038	201	18.00	Market Rents - Xmas
	L Cawdell	18.00			1038	201	18.00	Market Rents - F&C
	N Pharoah	18.00			1038	201	18.00	Market Rents - F&C
	K Douras	18.00			1038	201	18.00	Market Rents - Xmas
	M Judd	19.50		0.25	1038	201	18.00	Market Rents - Xmas
					1022	201	1.25	Electricity
	A Davies	18.00			1038	201	18.00	Market Rents - F&C
	Banked: 21/11/2025	30.30						
	Music Magpie	30.30		5.05	1171	121	25.25	Sale of Defunct Mobile Phones
	Banked: 22/11/2025	12.00						
	Linney Parking Meter	12.00		2.00	1075	411	10.00	Linney Parking Meter 22/11/25
	Banked: 23/11/2025	18.00						
	Linney Parking Meter	18.00		3.00	1075	411	15.00	Linney Parking Meter 23/11/25
	Banked: 24/11/2025	10.00						
	Linney Parking Meter	10.00		1.67	1075	411	8.33	Linney Parking Meter 24/11/25
	Banked: 24/11/2025	46.50						
	A Twigg	46.50		1.25	1018	101	45.25	Street Trading Permit No. 916
	Banked: 24/11/2025	1,259.61						
	SumUp	-21.64			4524	104	-21.64	Mkt Card Payment Fees
	Market Rents	625.25			1020	201	625.25	Market Rents - 22/11/25
	Market Rents	656.00			1020	201	656.00	Market Rents - 21/11/25
	Banked: 24/11/2025	58.02						
	SumUp	-0.98			4523	104	-0.98	BX Card Payment Fees
	BX Museum Tickets	25.40			1006	119	25.40	BX Museum Tickets - 21/11/25

Receipts for Month 8

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 Tickets	24.00			1006	119	24.00	BX Museum Tickets - 22/11/25
	BX Museum Tickets	9.60			1006	119	9.60	BX Museum Tickets - 23/11/25
	Banked: 24/11/2025	58.99						
	SumUp	-1.01			4525	104	-1.01	GH Card Payment Fees
	K Cowell	60.00			1166	105	60.00	Mayor's Christmas Meal
	Banked: 25/11/2025	899.00						
	Sales Recpts Page 783	899.00	899.00		101			Sales Recpts Page 783
	Banked: 25/11/2025	10.00						
	Linney Parking Meter	10.00		1.67	1075	411	8.33	Linney Parking Meter 25/11/25
	Banked: 25/11/2025	193.67						
	SumUp	-3.33			4524	104	-3.33	Mkt Card Payment Fees
	Market Rents	197.00			1020	201	197.00	Market Rents - 24/11/25
	Banked: 25/11/2025	962.00						
	Sales Recpts Page 791	962.00	962.00		101			Sales Recpts Page 791
	Banked: 26/11/2025	8.00						
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 26/11/25
	Banked: 26/11/2025	29.49						
	SumUp	-0.51			4525	104	-0.51	GH Card Payment Fees
	Mayor's Christmas Meal	30.00			1166	105	30.00	Mayor's Christmas Meal
	Banked: 27/11/2025	1,955.00						
7	Income Cashbook	1,955.00			205		1,955.00	Income
	Banked: 27/11/2025	8.00						
	Linney Parking Meter	8.00		1.33	1075	411	6.67	Linney Parking Meter 27/11/25
	Banked: 27/11/2025	351.47						
	SumUp	-6.03			4524	104	-6.03	Mkt Card Payment Fees
	Market Rents	357.50			1020	201	357.50	Market Rents - 26/11/25
	Banked: 28/11/2025	14.00						
	Linney Parking Meter	14.00		2.33	1075	411	11.67	Linney Parking Meter 28/11/25
	Banked: 28/11/2025	17.53						
	Stripe	-0.47			4524	104	-0.47	Mkt Online Booking Fees
	N Pharoah	18.00			1038	201	18.00	Market Rents - Xmas
Total Receipts for Month		71,596.05	7,514.00	106.43			63,975.62	
Cashbook Totals		154,408.26	7,514.00	106.43			146,787.83	

Date: 14/01/2026

Ludlow Town Council Current Year - 2025-26

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Cashbook 1

User: LJ

Barclays Combined

For Month No: 8

Payments for Month 8

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>
06/10/2025	Water Plus	11	22.32	22.32		501			Cem Water - Aug-Sept 25
06/10/2025	Correction	DD	-22.32			4800	501	-22.32	Correction
07/10/2025	Links Electrical Supplies Ltd	DDR	-0.20			4158	111	-0.20	Correction
07/10/2025	Correction	DD	0.20			4158	111	0.20	Correction
14/10/2025	West Mercia Energy	1	36.47	36.47		501			BX Gas - Aug 25
14/10/2025	Correction	DDR	-36.47			4800	501	-36.47	Correction
23/10/2025	Water Plus	1	316.24	316.24		501			Castle St Toi Water - Sept 25
23/10/2025	West Mercia Energy	2	241.23	241.23		501			Smithfield Electric - Aug 25
23/10/2025	Correction	DDR	-316.24			4800	501	-316.24	Correction
23/10/2025	Correction	DDR	-241.23			4800	501	-241.23	Correction
27/10/2025	Water Plus	4	86.30	86.30		501			Mkt Water - Sept 25
27/10/2025	Water Plus	7	42.24	42.24		501			GH Water - Sept 25
27/10/2025	Correction	DDR	-42.24			4800	501	-42.24	Correction
27/10/2025	Correction	DDR	-86.30			4800	501	-86.30	Correction
01/11/2025	Shropshire Council	Std Ord	2,495.00			4011	201	2,495.00	NDR Market
01/11/2025	Shropshire Council	Std Ord	220.00			4011	401	220.00	NDR Cemetery
01/11/2025	Shropshire Council	Std Ord	55.00			4011	411	55.00	NDR Linney Boat house
01/11/2025	TV Licence	Std Ord	14.95			4023	101	14.95	TV Licence
03/11/2025	Water Plus	1	142.35	142.35		501			Smithfield Toi Water - Sept 25
03/11/2025	Water Plus	3	16.95	16.95		501			Linney Toi Water - Sept-Oct 25
03/11/2025	Water Plus	6	16.59	16.59		501			Cem Water - Sept-Oct 25
03/11/2025	Barclays Bank	1	107.26	107.26		501			Bank Charges - Sept-Oct 25
03/11/2025	Water Plus	14	57.40	57.40		501			BX Water - 2025/26
05/11/2025	Allstar Business Solutions Ltd	2	68.47	68.47		501			Fuel
07/11/2025	Benbow Bros Timber Ltd	3158559844	1,980.00	1,980.00		501			Tree Works
07/11/2025	Sharon Field Photography	3158569897	68.95	68.95		501			Bx Merch Postcard/Magnet/Bags
07/11/2025	Menai Foam and Board Limited	3158568994	148.63	148.63		501			Toilet Cleaning Supplies
07/11/2025	Forward Products	3158564546	240.81	240.81		501			Stationery
07/11/2025	Blueprint Travel Media Ltd	3158559387	618.00	618.00		501			Mkt Advertising 2026 Web List
07/11/2025	TFM Farm & Country Superstore	0558969416	343.57	343.57		501			SIN8210685/TFM Farm & Country
07/11/2025	The Visual Works	3158572203	480.00	480.00		501			Website Hosting Fees
07/11/2025	Julie Wilson	3158567500	43.55	43.55		501			BX Merchandise - Models
07/11/2025	Unifire & Security Ltd	3158570063	613.44	613.44		501			Depot Emergency Light Maintain
07/11/2025	Geldards LLP	0559014531	4,003.20	4,003.20		501			Churchyard Wall Legal Fees
07/11/2025	Blachere Illuminations UK	0659126813	606.00	606.00		501			Xmas Lights - Extension Cord
07/11/2025	Assembly Rooms Ludlow	0659169301	750.00	750.00		501			BSL Panto Grant
07/11/2025	Hire Equipment (Ludlow) Ltd	0659117418	586.80	586.80		501			Cherrypicker Hire
07/11/2025	JPS	0659079272	151.74	151.74		501			Xmas Lights Carbine Hook/Grips

Continued on Page 8

Date: 14/01/2026

Ludlow Town Council Current Year - 2025-26

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Cashbook 1

User: LJ

Barclays Combined

For Month No: 8

Payments for Month 8

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>
07/11/2025	Cleveland Biotech Ltd	0558978485	106.85	106.85		501			Smithfield Urinal Dosing
07/11/2025	Society of Local Council Clerk	0659118305	149.40	149.40		501			Local Council Admin Book
07/11/2025	Waste Managed Ltd	3	410.99	410.99		501			Depot Waste Removal
07/11/2025	Shropshire Council	Std Ord	1,035.00			4011	121	1,035.00	NDR Guildhall
12/11/2025	Allstar Business Solutions Ltd	4	127.84	127.84		501			Fuel
13/11/2025	Barclaycard	1	2,442.99			204		2,442.99	Barclaycard
14/11/2025	West Mercia Energy	4	81.08	81.08		501			Xmas Lights Electric - Sept 25
17/11/2025	Alphabet (UK) Ltd	5	403.19	403.19		501			Van Leasehire - LD23 TLT
17/11/2025	Alphabet (UK) Ltd	6	539.99	539.99		501			Van Leasehire - MJ73 VZY
17/11/2025	Alphabet (UK) Ltd	7	539.99	539.99		501			Van Leasehire - MJ73 ZGH
17/11/2025	Plusnet plc	8	27.99	27.99		501			GH Broadband
17/11/2025	AIB Merchant Services	9	37.47	37.47		501			Linney Card Payment Fees Oct25
19/11/2025	West Mercia Energy	5	1,574.77	1,574.77		501			Castle St Toi Electric - Sept
19/11/2025	Allstar Business Solutions Ltd	10	84.84	84.84		501			Fuel
21/11/2025	Mayor's Charity	TNSFR	325.00			1166	105	325.00	Mayor's Event Income
21/11/2025	Mayor's Charity	TNSFR	273.00			1028	201	273.00	Charity Market Income
21/11/2025	Cheaper Waste Ltd	11	1,061.70	1,061.70		501			Mkt Waste Excess - Oct 25
21/11/2025	Ludlow Town Council Payroll	18	12,816.95	12,816.95		501			Payroll - Oct 25
24/11/2025	Water Plus	2	329.71	329.71		501			Castle St Toi Water - Oct 25
24/11/2025	SCG Together	12	32.54	32.54		501			GH Telephone
24/11/2025	EE Ltd	1	325.40	325.40		501			Mobile Phone Charges
25/11/2025	Ludlow Town Council Payroll	16	28,191.87	28,191.87		501			Payroll - Nov 25
25/11/2025	Ludlow Town Council Payroll	17	9,486.73	9,486.73		501			Payroll - Nov 25
26/11/2025	Allstar Business Solutions Ltd	13	128.51	128.51		501			Fuel
27/11/2025	Water Plus	5	53.87	53.87		501			Mkt Water - Oct 25
27/11/2025	Siemens Financial Servcies Ltd	2	226.80	226.80		501			Photocopier Rental
28/11/2025	Ludlow Town Council Payroll	15	60.00	60.00		501			Payroll - Nov 25
Total Payments for Month			74,703.13	68,586.99	0.00			6,116.14	
Balance Carried Fwd			79,705.13						
Cashbook Totals			154,408.26	68,586.99	0.00			85,821.27	

Item 10b

Reconciliation – October 2025

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
60949167 - Savings Account	01/10/2025	7	102,484.19
60664030 - Current Account	01/10/2025	7	1,000.00
			<u>103,484.19</u>

<u>Unpresented Payments (Minus)</u>	<u>Amount</u>
07/10/2025 3158564397 Flushaway Portable Toilet Hire	672.00
07/10/2025 3158562514 Broxap Street Furniture	976.80
07/10/2025 0558978048 Longmynd Consultants Ltd	540.00
07/10/2025 3158570788 Travis Perkins Trading Co Ltd	94.94
07/10/2025 0558977619 Border Engineering & Fabricati	190.75
07/10/2025 3158572314 WorkNest Limited	1,099.80
07/10/2025 3158558864 ASE Plumbing & Heating Supplie	168.96
07/10/2025 3158562276 Church Stretton Town Council	976.99
07/10/2025 3158560959 Assembly Rooms Ludlow	240.00
07/10/2025 3158568788 Roundabout Stationery	59.99
07/10/2025 3158565673 Hands Together Ludlow	1,012.20
07/10/2025 3158562940 Geldards LLP	11,176.60
07/10/2025 0559013271 Iconic Media Grop Ltd	696.70
07/10/2025 3158565744 Ludlow Homecare Ltd	175.25
07/10/2025 3158568187 ICCM	840.00
07/10/2025 3158570757 Society of Local Council Clerk	240.00
07/10/2025 3158565729 Highline Electrical Ltd	383.36
07/10/2025 0558970235 Links Electrical Supplies Ltd	613.64
07/10/2025 3158565496 A Heiron	360.00
07/10/2025 3158568119 Steve Sankey	175.00
07/10/2025 315/855818 Amanda Gray	27.00
	<u>20,719.98</u>
	82,764.21

<u>Unpresented Receipts (Plus)</u>	
30/10/2025	34.00
31/10/2025	14.00
	<u>48.00</u>
	82,812.21
Balance per Cash Book is :-	82,812.21
Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10b

Reconciliation – November 2025

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
60949167 - Savings Account	30/11/2025	8	78,683.13
60664030 - Current Account	30/11/2025	8	1,000.00
			<u>79,683.13</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			79,683.13
<u>Unpresented Receipts (Plus)</u>			
27/11/2025		8.00	
28/11/2025		14.00	
			<u>22.00</u>
			79,705.13
		Balance per Cash Book is :-	79,705.13
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10c

Barclaycard Payments, Income & Reconciliation – October 2025

Receipts for Month 7				Nominal Ledger Analysis				
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	9.97					9.97	
	Banked: 04/09/2025	22.48						
	Amazon	22.48		3.75	4210	105	18.73	Cllr Gown Cover Return
	Banked: 11/09/2025	9.99						
	Amazon	9.99			4522	119	9.99	Halloween Prizes Return
	Banked: 14/10/2025	4,883.81						
Bcard	Barclays Combined	4,883.81			201		4,883.81	Barclaycard
Total Receipts for Month		4,916.28	0.00	3.75			4,912.53	
Balance Carried Fwd		1,200.00						
Cashbook Totals		6,126.25	0.00	3.75			6,122.50	

Date: 14/01/2026

Ludlow Town Council Current Year - 2025-26

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Cashbook 5

User: LJ

Barclaycard

For Month No: 7

Payments for Month 7

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>
19/08/2025	Shropshire Council	BACS	76.00		12.67	4227	201	63.33	Parkng Permits - 18/08/25
20/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 19/08/25
20/08/2025	Engraving Studios	DDR	18.90		2.66	4501	302	16.24	Mem Bench Plaque
21/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 20/08/25
22/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 21/08/25
23/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 22/08/25
24/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 23/08/25
25/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 24/08/25
26/08/2025	Shropshire Council	DDR	76.00		12.67	4227	201	63.33	Parking Permits - 26/08/25
26/08/2025	Currys	9	60.00			4612	121	60.00	Cloud Backup
26/08/2025	AVG	10	79.99		13.33	4612	121	66.66	Secure VPN Subscription
27/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 26/08/25
27/08/2025	AH Griffiths	DDR	11.99			4091	110	11.99	Shaping Lives Grant Ingredient
27/08/2025	uCheck	DDR	35.90		2.40	4009	101	33.50	DBS Check - Cllr Lyle
28/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 27/08/25
28/08/2025	Shrewsbury Town Council	DDR	15.00			4200	105	15.00	Shrwesbury Mayor's Event
29/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 28/08/25
29/08/2025	Safety Signs 4 Less	DDR	29.67		4.95	4354	302	24.72	H&S Signage
29/08/2025	Transglobal Express	DDR	101.55		8.66	4021	101	92.89	Xmas Light Return Postage
30/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 29/08/25
31/08/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 30/08/25
01/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 31/08/25
02/09/2025	Shropshire Council	DDR	56.00		9.33	4227	201	46.67	Parking Permits - 01/09/25
02/09/2025	uCheck	DDR	35.90		2.40	4009	101	33.50	DBS Check - Cllr Owen
04/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 03/09/25
05/09/2025	Shropshire Council	DDR	64.00		10.67	4227	201	53.33	Parking Permits - 04/09/25
05/09/2025	Income Cashbook	Correction	173.95			205		173.95	Correction
06/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 05/09/25
07/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 06/09/25
07/09/2025	Amazon	DDR	9.99			4522	119	9.99	Halloween Trails Prizes
07/09/2025	Amazon	DDR	21.23		3.54	4158	111	17.69	Switch On Sweets

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Date: 14/01/2026

Ludlow Town Council Current Year - 2025-26

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Cashbook 5

User: LJ

Barclaycard

For Month No: 7

Payments for Month 7

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>
08/09/2025	uCheck	DDR	35.90		2.40	4009	101	33.50	DBS Check - Cllr Gill
09/09/2025	Shropshire Council	DDR	56.00		9.33	4227	201	46.67	Parking Permits - 08/09/25
11/09/2025	Valhalla Entertainments Ltd	1	1,200.00	1,200.00		501			Winter Festival Entertainments
11/09/2025	Shropshire Council	DDR	68.00		11.33	4227	201	56.67	Parking Permits - 10/09/25
11/09/2025	Lifebuys Direct	DDR	130.79		21.80	4501	302	108.99	Lifebuy 24" & Throwline
12/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 11/09/25
12/09/2025	Amazon	DDR	38.49		6.41	4026	101	29.16	BX Museum Coffee Machine
						4222	121	2.92	Carpet Stain Remover
12/09/2025	Amazon	DDR	32.99			4222	119	32.99	BX Volunteer Refreshments
13/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 12/09/25
13/09/2025	Adobe Systems Software Ireland	DDR	47.48			4023	101	47.48	Creative Cloud Subscription
14/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 13/09/25
15/09/2025	Shropshire Council	DDR	80.00		13.33	4227	201	66.67	Parking Permits - 14/09/25
15/09/2025	Shrewsbury Town Council	DDR	15.00			4200	105	15.00	Shrewsbury Mayor's Event
16/09/2025	Shropshire Council	DDR	8.00		1.33	4227	201	6.67	Parking Permits - 15/09/25
16/09/2025	Zoom Video Communications Inc.	DDR	15.59		2.60	4023	101	12.99	Zoom Monthly Subscription
17/09/2025	Anydesk	DDR	709.32			4023	101	709.32	Remote Working Software
18/09/2025	Shropshire Council	DDR	64.00		10.67	4227	201	53.33	Parking Permits - 17/09/25
18/09/2025	Amazon	DDR	21.64		3.61	4022	101	18.03	Archive Boxes
18/09/2025	Amazon	DDR	3.59		0.60	4022	101	2.99	Receipt Books
18/09/2025	Amazon	DDR	39.99		6.67	4026	101	33.32	BX Mobile Wifi Router
28/09/2025	Amazon	DDR	22.48		3.75	4210	105	18.73	Cllr Gown Covers
07/10/2025	Income Cashbook	Correction	9.93			205		9.93	Correction
07/10/2025	Income Cashbook	Correction	20.99			205		20.99	Correction
23/10/2025	Valhalla Entertainments Ltd	2	1,200.00	1,200.00		501			Winter Festival Entertainment

Total Payments for Month

6,126.25

2,400.00

417.05

3,309.20

Cashbook Totals

6,126.25

2,400.00

417.05

3,309.20

Bank Reconciliation Statement as at 31/10/2025
for Cashbook 5 - Barclaycard

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard	31/10/2025	7	0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
23/10/2025 2 Valhalla Entertainments Ltd		1,200.00	
			<u>1,200.00</u>
			-1,200.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			-1,200.00
		Balance per Cash Book is :-	-1,200.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10c

Barclaycard Payments, Income & Reconciliation – November 2025

Receipts for Month 8				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: 13/11/2025	2,442.99						
1	Barclays Combined	2,442.99			201		2,442.99	Barclaycard
Total Receipts for Month		2,442.99	0.00	0.00			2,442.99	
Balance Carried Fwd		1,200.00						
Cashbook Totals		3,642.99	0.00	0.00			3,642.99	

Date: 14/01/2026

Ludlow Town Council Current Year - 2025-26

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Time: 09:24

Cashbook 5

User: LJ

Barclaycard

For Month No: 8

Payments for Month 8

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>
Balance Brought Fwd :			1,200.00					1,200.00	
19/09/2025	Amazon	1	2.99		0.50	4017	101	2.49	Plate Wire GH
19/09/2025	Shropshire Council	2	60.00		10.00	4227	201	50.00	Parking Permits - 18/09/25
19/09/2025	SLCC	3	42.00		7.00	4009	101	35.00	Professional Boundaries - KA
19/09/2025	SLCC	4	42.00		7.00	4009	101	35.00	Powerful Confidence - KA
20/09/2025	Shropshire Council	5	80.00		13.33	4227	201	66.67	Parking Permits - 19/09/25
21/09/2025	Shropshire Council	6	80.00		13.33	4227	201	66.67	Parking Permits - 20/09/25
23/09/2025	Amazon	7	11.99		2.00	4022	101	9.99	Mkt Receipt Books
23/09/2025	Shropshire Council	8	68.00		11.33	4227	201	56.67	Parking Permits - 22/09/25
24/09/2025	Middle Marches Land Trust	9	10.34			4200	105	10.34	Donation
25/09/2025	Shropshire Council	10	80.00		13.33	4227	201	66.67	Parking Permits - 24/09/25
26/09/2025	Shropshire Council	11	80.00		13.33	4227	201	66.67	Parking Permits - 25/09/25
27/09/2025	Shropshire Council	12	80.00		13.33	4227	201	66.67	Parking Permits - 26/09/25
28/09/2025	Shropshire Council	13	80.00		13.33	4227	201	66.67	Parking Permits - 27/09/25
29/09/2025	Shropshire Council	14	80.00		13.33	4227	201	66.67	Parking Permits - 28/09/25
29/09/2025	Amazon	15	12.19		2.04	4158	111	10.15	Cable Ties
29/09/2025	Amazon	15	12.18		2.04	4158	111	10.14	Cable Ties
29/09/2025	SLCC	16	42.00		7.00	4009	101	35.00	Community Engagement - KP
29/09/2025	SLCC	17	42.00		7.00	4009	101	35.00	Listening Communications - KP
29/09/2025	Middle Marches Land Trust	18	10.00			4200	105	10.00	Donation
30/09/2025	Shropshire Council	19	72.00		12.00	4227	201	60.00	Parking Permits - 29/09/25
02/10/2025	Shropshire Council	21	80.00		13.33	4227	201	66.67	Parking Permits - 01/10/25
03/10/2025	Amazon	20	29.98		5.00	4206	105	24.98	Poppy Waterfall Netting
03/10/2025	Shropshire Council	22	80.00		13.33	4227	201	66.67	Parking Permits - 02/10/25
04/10/2025	Shropshire Council	23	76.00		12.67	4227	201	63.33	Parking Permits - 03/10/25
05/10/2025	Shropshire Council	25	36.00		6.00	4227	201	30.00	Parking Permits - 04/10/25
05/10/2025	Adobe Systems Software Ireland	24	19.97			4612	121	19.97	Adobe Systems Software Ireland
06/10/2025	Royal British Legion Trading	26	85.50		14.25	4206	105	71.25	Poppy Wreath x3
07/10/2025	Shropshire Council	27	64.00		10.67	4227	201	53.33	Parking Permits - 06/10/25
09/10/2025	Medisave (UK) Ltd	28	69.98		11.66	4319	303	58.32	Toilet Cleaning Gloves
09/10/2025	Shropshire Council	29	80.00		13.33	4227	201	66.67	Parking Permits - 08/10/25
10/10/2025	Shropshire Council	30	68.00		11.33	4227	201	56.67	Parking Permits - 09/10/25

Continued on Page 3

Payments for Month 8					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>
11/10/2025	Shropshire Council	31	80.00		13.33	4227	201	66.67	Parking Permits - 10/10/25
12/10/2025	Shropshire Council	32	80.00		13.33	4227	201	66.67	Parking Permits - 11/10/25
12/10/2025	Adobe Systems Software Ireland	33	47.48			4023	101	47.48	Creative Cloud
13/10/2025	Shropshire Council	34	80.00		13.33	4227	201	66.67	Parking Permits - 12/10/25
14/10/2025	Shropshire Council	35	76.00		12.67	4227	201	63.33	Parking Permits - 13/10/25
15/10/2025	SumUp	36	262.80		43.80	4026	101	219.00	BX Till Printer
16/10/2025	Smarty	38	10.00		1.67	4020	119	8.33	BX Mobile Internet
16/10/2025	Ikea	39	30.00		5.00	4026	101	25.00	GH Cupboard
16/10/2025	Zoom Video Communications Inc.	37	15.59		2.60	4023	101	12.99	Zoom Monthly Subscription
16/10/2025	Shropshire Council	40	84.00		14.00	4227	201	70.00	Parking Permits - 15/10/25
Total Payments for Month			2,442.99	0.00	392.52			2,050.47	
Cashbook Totals			3,642.99	0.00	392.52			3,250.47	

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Barclaycard	30/11/2025	8	0.00
			<u>0.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
23/10/2025 2	Valhalla Entertainments Ltd	1,200.00	
			<u>1,200.00</u>
			-1,200.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			-1,200.00
		Balance per Cash Book is :-	-1,200.00
		Difference is :-	0.00

Signatory 1:

NameSignedDate

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Item 10d

PayPal Payments, Income & Reconciliation – October 2025

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
PayPal	31/10/2025	7	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:

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Item 10e

Petty Cash Payments, Income & Reconciliation – October 2025

Receipts for Month 7				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 :	171.57					171.57	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
	Cashbook Totals	<u>171.57</u>	<u>0.00</u>	<u>0.00</u>			<u>171.57</u>	

Payments for Month 7				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>
06/10/2025	Spar	11	2.30			4032	101	2.30	Newspapers
09/10/2025	Tesco	12	15.05			4091	110	15.05	Shaping Lives Ingredients
09/10/2025	Tesco	13	6.95			4091	110	6.95	Shaping Lives Ingredients
09/10/2025	BX Merch - Fossil Books	14	10.50			4232	119	10.50	BX Merch - Fossil Books
09/10/2025	Castle Bookshop	15	14.99			4232	119	14.99	BX Merch Explore Heritage Book
13/10/2025	Spar	16	2.30			4032	101	2.30	Newspapers
15/10/2025	Morrisons	17	3.50		0.58	4522	119	2.92	BX Halloween Trail Sweets
27/10/2025	Spar	18	2.40			4032	101	2.40	Newspapers
27/10/2025	Spar	19	2.40			4032	101	2.40	Newspapers
27/10/2025	Shropshire Council	20	6.40		1.07	4005	102	5.33	Training Parking - KP
29/10/2025	Pot Luck	21	7.98			4022	101	7.98	Batteries
30/10/2025	Tesco	22	14.22		2.37	4207	105	5.92	Senior's Party Chocolates
						4158	111	5.93	Switch On Chocolates
30/10/2025	Savers	23	5.58		0.93	4522	119	4.65	BX Halloween Trail Sweets
Total Payments for Month			94.57	0.00	4.95			89.62	
Balance Carried Fwd			77.00						
Cashbook Totals			171.57	0.00	4.95			166.62	

Bank Reconciliation Statement as at 31/10/2025
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	31/10/2025	7	77.00
			<u>77.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			77.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			77.00
		Balance per Cash Book is :-	77.00
		Difference is :-	0.00

Signatory 1:

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NameSignedDate

Item 10e

Petty Cash Payments, Income & Reconciliation – November 2025

Receipts for Month 8				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 :	77.00					77.00	
	Banked:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>77.00</u>	<u>0.00</u>	<u>0.00</u>			<u>77.00</u>	

Payments for Month 8				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>
01/11/2025	Spar	24	2.40			4032	101	2.40	Newspapers
10/11/2025	Spar	25	2.40			4032	101	2.40	Newspapers
13/11/2025	Home Bargains	26	3.87		0.64	4158	111	3.23	Switch On Wrapping Paper
13/11/2025	Tesco	27	4.05		0.68	4158	111	3.37	Switch On Sweets
13/11/2025	Spar	28	4.79			4017	101	4.79	Councillors Coffee
13/11/2025	Savers	29	2.33		0.39	4319	303	1.94	BX Cleaning Supplies
17/11/2025	Spar	30	2.40			4032	101	2.40	Newspapers
19/11/2025	Savers	31	2.08		0.35	4319	303	1.73	BX Cleaning Supplies
20/11/2025	Sainsbury's	32	14.00		2.33	4158	111	11.67	Switch On Sweets
27/11/2025	Shropshire Council	33	3.00		0.50	4005	102	2.50	Training Parking - AD
28/11/2025	Pot Luck	34	6.00			4158	111	6.00	Switch On - Batteries
Total Payments for Month			47.32	0.00	4.89			42.43	
Balance Carried Fwd			29.68						
Cashbook Totals			77.00	0.00	4.89			72.11	

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Petty Cash	30/11/2025	8	29.68
			<u>29.68</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			29.68
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			29.68
		Balance per Cash Book is :-	29.68
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10f

Public Sector Deposit Fund Payments, Income & Reconciliation – October 2025

Receipts for Month 7					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 :		1,991,760.94					1,991,760.94	
Banked: 02/10/2025		3,829.34						
Public Sector Deposit Fund		3,829.34			1196	101	3,829.34	Income Reinvested
Total Receipts for Month		3,829.34	0.00	0.00			3,829.34	
Cashbook Totals		<u>1,995,590.28</u>	<u>0.00</u>	<u>0.00</u>			<u>1,995,590.28</u>	

Payments for Month 7				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>
06/10/2025	Barclays Combined	8	45,408.87			201		45,408.87	Transfer
Total Payments for Month			45,408.87	0.00	0.00			45,408.87	
Balance Carried Fwd			1,950,181.41						
Cashbook Totals			1,995,590.28	0.00	0.00			1,995,590.28	

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Public Sector Deposit Fund	31/10/2025	7	1,950,181.41
			<u>1,950,181.41</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,950,181.41
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,950,181.41
		Balance per Cash Book is :-	1,950,181.41
		Difference is :-	0.00

Signatory 1:

NameSignedDate

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NameSignedDate

Item 10f

Public Sector Deposit Fund Payments, Income & Reconciliation – November 2025

Receipts for Month 8					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 :		1,950,181.41					1,950,181.41	
Banked: 04/11/2025		6,660.76						
Public Sector Deposit Fund		6,660.76			1196	101	6,660.76	Income Reinvested
Total Receipts for Month		6,660.76	0.00	0.00			6,660.76	
Cashbook Totals		<u>1,956,842.17</u>	<u>0.00</u>	<u>0.00</u>			<u>1,956,842.17</u>	

Payments for Month 8				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>
10/11/2025	Barclays Combined	1	32,917.26			201		32,917.26	Transfer
Total Payments for Month			32,917.26	0.00	0.00			32,917.26	
Balance Carried Fwd			1,923,924.91						
Cashbook Totals			1,956,842.17	0.00	0.00			1,956,842.17	

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Public Sector Deposit Fund	30/11/2025	8	1,923,924.91
			<u>1,923,924.91</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,923,924.91
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,923,924.91
		Balance per Cash Book is :-	1,923,924.91
		Difference is :-	0.00

Signatory 1:

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NameSignedDate

Item 10g

Income Payments, Income & Reconciliation – October 2025

Receipts for Month 7

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	44.38					44.38	
	Banked: 05/09/2025	173.95						
Correction	Barclaycard	173.95			204		173.95	Correction
	Banked: 02/10/2025	1,030.15						
	Market Rents	214.00			1020	201	214.00	Market Rents - 01/10/25
	Electricity	19.50		3.25	1022	201	16.25	Electricity - 01/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits 01/10/25
	Stretton Memorials	131.00			1051	401	131.00	Mem Fee - Weight G/4/63A
	Stretton Memorials	131.00			1051	401	131.00	Mem Fee - JL Smith GG/7/188
	Toilet Coin Boxes	112.25		18.71	1174	303	93.54	Toilet Coin Boxes - 01/10/25
	Market Rents	179.00			1020	201	179.00	Market Rents - 29/09/25
	Electricity	18.50		3.08	1022	201	15.42	Electricity - 29/09/25
	Parking Permits	72.00		12.00	1040	201	60.00	Parking Permits - 29/09/25
	BX Museum Sales	6.00		0.50	1008	119	5.50	BX Museum Sales - 26/09/25
	BX Museum Tickets	24.00			1006	119	24.00	BX Museum Tickets - 26/09/25
	BX Museum Sales	7.35		1.22	1008	119	6.13	BX Museum Sales - 27/09/25
	BX Museum Tickets	16.80			1006	119	16.80	BX Museum Tickets - 27/09/25
	BX Museum Sales	5.75		0.96	1008	119	4.79	BX Museum Sales - 28/09/25
	BX Museum Tickets	13.00			1006	119	13.00	BX Museum Tickets - 28/09/25
	Banked: 07/10/2025	9.93						
Correction	Barclaycard	9.93			204		9.93	Correction
	Banked: 07/10/2025	20.99						
Correction	Barclaycard	20.99			204		20.99	Correction
	Banked: 09/10/2025	1,759.40						
	Stretton Memorials	131.00			1051	401	131.00	Mem Fee - G Graham H/1/167
	Market Rents	149.50			1020	201	149.50	Market Rents - 06/10/25
	Electricity	23.50		3.92	1022	201	19.58	Electricity - 06/10/25
	Parking Permits	64.00		10.67	1040	201	53.33	Parking Permits - 06/10/25
	Toilet Coin Boxes	70.45		11.74	1174	303	58.71	Toilet Coin Boxes - 06/10/25
	Market Rents	310.75			1020	201	310.75	Market Rents - 04/10/25
	Electricity	24.50		4.08	1022	201	20.42	Electricity - 04/10/25
	Parking Permits	36.00		6.00	1040	201	30.00	Parking Permits - 04/10/25
	BX Market Rents	20.00			1003	201	20.00	BX Market Rents - 04/10/25
	Market Rents	328.00			1020	201	328.00	Market Rents - 03/10/25
	BX Market Rents	38.00			1003	201	38.00	BX Market Rents - 03/10/25
	Electricity	19.50		3.25	1022	201	16.25	Electricity - 03/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 03/10/25
	Market Rents	146.00			1038	201	146.00	Market Rents - 02/10/25 F&C
	Electricity	8.00		1.33	1022	201	6.67	Electricity - 02/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 02/10/25
	Linney Parking Meter	144.00		24.00	1075	411	120.00	Linney Parking Meter 02/10/25
	BX Museum Sales	11.00		1.83	1008	119	9.17	BX Museum Sales - 03/10/25
	BX Museum Tickets	20.60			1006	119	20.60	BX Museum Tickets - 03/10/25
	BX Museum Sales	21.30		3.55	1008	119	17.75	BX Museum Sales - 04/10/25
	BX Museum Donations	11.90			1007	119	11.90	BX Museum Donations - 04/10/25
	BX Museum Tickets	1.40			1006	119	1.40	BX Museum Tickets - 04/10/25
	BX Museum Donations	0.80			1007	119	0.80	BX Museum Donations - 05/10/25

Receipts for Month 7

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 Tickets	19.20			1006	119	19.20	BX Museum Tickets - 05/10/25
	Banked: 16/10/2025	2,716.50						
	Market Rents	210.00			1020	201	210.00	Market Rents - 15/10/25
	Electricity	18.50		3.08	1022	201	15.42	Electricity - 15/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 15/10/25
	Stretton Memorials	131.00			1051	401	131.00	Mem Fee - G Hicks L/8/1452
	Market Rents	230.00			1020	201	230.00	Market Rents - 08/10/25
	Electricity	19.50		3.25	1022	201	16.25	Electricity - 08/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 08/10/25
	Linney Parking Meter	84.00		14.00	1075	411	70.00	Linney Parking Meter 09/10/25
	Market Rents	375.00			1020	201	375.00	Market Rents - 10/10/25
	BX Market Rents	38.00			1003	201	38.00	BX Market Rents - 10/10/25
	Electricity	28.00		4.67	1022	201	23.33	Electricity - 10/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 10/10/25
	Market Rents	682.75			1020	201	682.75	Market Rents - 11/10/25
	Electricity	27.50		4.58	1022	201	22.92	Electricity - 11/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 11/10/25
	Market Rents	1.50			1037	201	1.50	Market Rents - 12/10/25 C&C
	Electricity	21.00		3.50	1022	201	17.50	Electricity - 12/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 12/10/25
	Rev Hemmings	20.00			1054	401	20.00	Babies Mem Fund Donation
	Toilet Coin Boxes	102.50		17.08	1174	303	85.42	Toilet Coin Boxes - 13/10/25
	Market Rents	164.50			1020	201	164.50	Market Rents - 13/10/25
	Electricity	18.50		3.08	1022	201	15.42	Electricity - 13/10/25
	Parking Permits	76.00		12.67	1040	201	63.33	Parking Permits - 13/10/25
	BX Museum Sales	10.25		1.71	1008	119	8.54	BX Museum Sales - 10/10/25
	BX Museum Tickets	10.80			1006	119	10.80	BX Museum Tickets - 10/10/25
	BX Museum Sales	1.50		0.25	1008	119	1.25	BX Museum Sales - 11/10/25
	BX Museum Donations	8.00			1007	119	8.00	BX Museum Donations - 11/10/25
	BX Museum Tickets	25.10			1006	119	25.10	BX Museum Tickets - 11/10/25
	BX Museum Tickets	12.60			1006	119	12.60	BX Museum Tickets - 12/10/25
	Banked: 27/10/2025	3,465.00						
	Linney Parking Meter	90.00		15.00	1075	411	75.00	Linney Parking Meter 16/10/25
	Market Rents	411.50			1020	201	411.50	Market Rents - 17/10/25
	Electricity	21.00		3.50	1022	201	17.50	Electricity - 17/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 17/10/25
	Market Rents	546.75			1020	201	546.75	Market Rents - 18/10/25
	Electricity	30.50		5.08	1022	201	25.42	Electricity - 18/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 18/10/25
	Market Rents	164.00			1020	201	164.00	Market Rents - 20/10/25
	Electricity	17.00		2.83	1022	201	14.17	Electricity - 20/10/25
	Parking Permits	56.00		9.33	1040	201	46.67	Parking Permits - 20/10/25
	Market Rents	230.00			1020	201	230.00	Market Rents - 22/10/25
	Electricity	15.50		2.58	1022	201	12.92	Electricity - 22/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 22/10/25
	Market Rents	370.00			1020	201	370.00	Market Rents - 24/10/25
	Electricity	22.50		3.75	1022	201	18.75	Electricity - 24/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 24/10/25

Receipts for Month 7				Nominal Ledger Analysis				
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Market Rents	644.00			1020	201	644.00	Market Rents - 25/10/25
	Electricity	22.00		3.67	1022	201	18.33	Electricity - 25/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 25/10/25
	Market Rents	145.50			1037	201	145.50	Market Rents - 26/10/25 C&C
	Electricity	17.00		2.83	1022	201	14.17	Electricity - 26/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 26/10/25
	Toilet Coin Boxes	85.15		14.19	1174	303	70.96	Toilet Coin Boxes - 20/10/25
	BX Museum Sales	6.00		1.00	1008	119	5.00	BX Museum Sales - 17/10/25
	BX Museum Donations	5.00			1007	119	5.00	BX Museum Donations - 17/10/25
	BX Museum Tickets	11.20			1006	119	11.20	BX Museum Tickets - 17/10/25
	BX Museum Donations	0.80			1007	119	0.80	BX Museum Donations - 18/10/25
	BX Museum Tickets	39.60			1006	119	39.60	BX Museum Tickets - 18/10/25
	BX Museum Sales	12.25		1.75	1008	119	10.50	BX Museum Sales - 19/10/25
	BX Museum Donations	0.15			1007	119	0.15	BX Museum Donations - 19/10/25
	BX Museum Tickets	21.60			1006	119	21.60	BX Museum Tickets - 19/10/25
Total Receipts for Month		9,175.92	0.00	430.09			8,745.83	
Cashbook Totals		9,220.30	0.00	430.09			8,790.21	

Payments for Month 7				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>
05/09/2025	Double the Bubbles Ltd	DDR	173.95			4158	111	173.95	Xmas Switch On Costume
07/09/2025	Amazon	DDR	9.93		1.66	4522	119	8.27	Christmas Trails Prizes
07/09/2025	Amazon	DDR	20.99		3.50	4210	105	17.49	Cllrs Gown Covers
02/10/2025	Barclays Combined	1	775.00			201		775.00	Income
03/10/2025	Barclays Combined	2	262.00			201		262.00	Income
09/10/2025	Barclays Combined	3	1,635.00			201		1,635.00	Income
10/10/2025	Barclays Combined	4	131.00			201		131.00	Income
16/10/2025	Barclays Combined	5	2,570.00			201		2,570.00	Income
17/10/2025	Barclays Combined	6	131.00			201		131.00	Income
27/10/2025	Barclays Combined	7	3,495.00			201		3,495.00	Income
Total Payments for Month			9,203.87	0.00	5.16			9,198.71	
Balance Carried Fwd			16.43						
Cashbook Totals			9,220.30	0.00	5.16			9,215.14	

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income Cashbook	31/10/2025	7	16.43
			<u>16.43</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			16.43
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			16.43
		Balance per Cash Book is :-	16.43
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10g

Income Payments, Income & Reconciliation – November 2025

Receipts for Month 8

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	16.43					16.43	
	Banked: 03/11/2025	2,078.90						
	Market Rents	482.75			1020	201	482.75	Market Rents - 01/11/25
	BX Market Rents	40.00			1003	201	40.00	BX Market Rents - 01/11/25
	Electricity	23.50		3.92	1022	201	19.58	Electricity - 01/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 01/11/25
	Market Rents	249.50			1020	201	249.50	Market Rents - 31/10/25
	BX Market Rents	19.00			1003	201	19.00	BX Market Rents - 31/10/25
	Electricity	24.00		4.00	1022	201	20.00	Electricity - 31/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 31/10/25
	Market Rents	54.00			1038	201	54.00	Market Rents - Halloween
	Electricity	8.00		1.33	1022	201	6.67	Electricity - 30/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 30/10/25
	Market Rents	260.00			1020	201	260.00	Market Rents - 29/10/25
	Electricity	19.50		3.25	1022	201	16.25	Electricity - 29/10/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 29/10/25
	Toilet Coin Boxes	85.00		14.17	1174	303	70.83	Toilet Coin Boxes - 29/10/25
	Market Rents	171.00			1020	201	171.00	Market Rents - 27/10/25
	Electricity	18.50		3.08	1022	201	15.42	Electricity - 27/10/25
	Parking Permits	60.00		10.00	1040	201	50.00	Parking Permits - 27/10/25
	Linney Parking Meter	174.10		29.02	1075	411	145.08	Linney Parking Meter 27/10/25
	BX Museum Sales	6.95		0.87	1008	119	6.08	BX Museum Sales - 24/10/25
	BX Museum Tickets	8.65			1006	119	8.65	BX Museum Tickets - 24/10/25
	BX Museum Sales	2.25		0.38	1008	119	1.87	BX Museum Sales - 25/10/25
	BX Museum Tickets	16.95			1006	119	16.95	BX Museum Tickets - 25/10/25
	BX Museum Sales	10.20		1.70	1008	119	8.50	BX Museum Sales - 26/10/25
	BX Museum Donations	7.40			1007	119	7.40	BX Museum Donations - 26/10/25
	BX Museum Tickets	17.65			1006	119	17.65	BX Museum Tickets - 26/10/25
	Banked: 10/11/2025	2,308.70						
	Market Rents	603.50			1020	201	603.50	Market Rents - 08/11/25
	BX Market Rents	40.00			1003	201	40.00	BX Market Rents - 08/11/25
	Electricity	29.00		4.83	1022	201	24.17	Electricity - 08/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 08/11/25
	Market Rents	309.50			1020	201	309.50	Market Rents - 07/11/25
	BX Market Rents	38.00			1003	201	38.00	BX Market Rents - 07/11/25
	Electricity	21.00		3.50	1022	201	17.50	Electricity - 07/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 07/11/25
	Market Rents	40.00			1038	201	40.00	Market Rents - 06/11/25
	Electricity	4.00		0.67	1022	201	3.33	Electricity - 06/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 06/11/25
	Market Rents	245.50			1020	201	245.50	Market Rents - 05/11/25
	Electricity	18.00		3.00	1022	201	15.00	Electricity - 05/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 05/11/25
	Market Rents	171.00			1020	201	171.00	Market Rents - 03/11/25
	Electricity	25.00		4.17	1022	201	20.83	Electricity - 03/11/25
	Parking Permits	64.00		10.67	1040	201	53.33	Parking Permits - 03/11/25
	Linney Parking Meter	132.00		22.00	1075	411	110.00	Linney Parking Meter 03/11/25
	Toilet Coin Boxes	77.50		12.92	1174	303	64.58	Toilet Coin Boxes - 03/11/25
	BX Museum Sales	23.20		3.87	1008	119	19.33	BX Museum Sales - 31/10/25

Receipts for Month 8

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 Tickets	44.40			1006	119	44.40	BX Museum Tickets - 31/10/25
	BX Museum Sales	17.80		2.97	1008	119	14.83	BX Museum Sales - 01/11/25
	BX Museum Tickets	39.60			1006	119	39.60	BX Museum Tickets - 01/11/25
	BX Museum Sales	22.10		2.35	1008	119	19.75	BX Museum Sales - 02/11/25
	BX Museum Donations	12.50			1007	119	12.50	BX Museum Donations - 02/11/25
	BX Museum Tickets	11.10			1006	119	18.40	BX Museum Tickets - 02/11/25
					1006	119	-7.30	Correction
	Banked: 17/11/2025	1,670.90						
	Market Rents	488.75			1020	201	488.75	Market Rents - 15/11/25
	BX Market Rents	20.00			1003	201	20.00	BX Market Rents - 15/11/25
	Electricity	22.00		3.67	1022	201	18.33	Electricity - 15/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 15/11/25
	Market Rents	24.50			1020	201	24.50	Market Rents - 14/11/25
	Electricity	18.00		3.00	1022	201	15.00	Electricity - 14/11/25
	Parking Permits	48.00		8.00	1040	201	40.00	Parking Permits - 14/11/25
	Market Rents	131.50			1020	201	131.50	Market Rents - 12/11/25
	Electricity	14.00		2.33	1022	201	11.67	Electricity - 12/11/25
	Parking Permits	56.00		9.33	1040	201	46.67	Parking Permits - 12/11/25
	Linney Parking Meter	156.00		26.00	1075	411	130.00	Linney Parking Meter 13/11/25
	Market Rents	125.00			1020	201	125.00	Market Rents - 10/11/25
	Electricity	18.00		3.00	1022	201	15.00	Electricity - 10/11/25
	Parking Permits	72.00		12.00	1040	201	60.00	Parking Permits - 10/11/25
	Toilet Coin Boxes	56.75		9.46	1174	303	47.29	Toilet Coin Boxes - 10/11/25
	W Griffin	131.00			1051	401	131.00	Mem Fee - MJ Smith GG/5/155B
	W Griffin	131.00			1051	401	131.00	Mem Fee - MR Beddoe GG/3/123
	BX Museum Donations	0.80			1007	119	0.80	BX Museum Donations - 07/11/25
	BX Museum Tickets	13.20			1006	119	13.20	BX Museum Tickets - 07/11/25
	BX Museum Sales	4.00		0.67	1008	119	3.33	BX Museum Sales - 08/11/25
	BX Museum Tickets	20.40			1006	119	20.40	BX Museum Tickets - 08/11/25
	BX Museum Donations	11.95			1007	119	11.95	BX Museum Donations - 09/11/25
	BX Museum Sales	5.25		0.88	1008	119	4.37	BX Museum Sales - 09/11/25
	BX Museum Tickets	22.80			1006	119	22.80	BX Museum Tickets - 09/11/25
	Banked: 20/11/2025	801.90						
	Linney Parking Meter	18.00		3.00	1075	411	15.00	Linney Parking Meter 20/11/25
	Market Rents	177.00			1020	201	177.00	Market Rents - 19/11/25
	Electricity	22.50		3.75	1022	201	18.75	Electricity - 19/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 19/11/25
	J Adams	25.00			1051	401	25.00	Cem Fee - Transfer L/6/1405
	A Siddons	39.00			1018	101	39.00	Street Trading Permit No. 915
	Market Rents	168.50			1020	201	168.50	Market Rents - 17/11/25
	Electricity	24.00		4.00	1022	201	20.00	Electricity - 17/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 17/11/25
	Toilet Coin Boxes	85.85		14.31	1174	303	71.54	Toilet Coin Boxes - 17/11/25
	BX Museum Tickets	6.00			1006	119	6.00	BX Museum Tickets - 14/11/25
	BX Museum Donations	0.10			1007	119	0.10	BX Museum Donations - 15/11/25
	BX Museum Sales	19.50		3.25	1008	119	16.25	BX Museum Sales - 15/11/25
	BX Museum Tickets	10.40			1006	119	10.40	BX Museum Tickets - 15/11/25
	BX Museum Donations	3.00			1007	119	3.00	BX Museum Donations - 16/11/25

Receipts for Month 8				Nominal Ledger Analysis				
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	BX Museum Sales	28.65		4.27	1008	119	24.38	BX Museum Sales - 16/11/25
	BX Museum Tickets	14.40			1006	119	14.40	BX Museum Tickets - 16/11/25
	Banked: 27/11/2025	1,875.75						
	Market Rents	154.50			1020	201	154.50	Market Rents - 26/11/25
	Electricity	19.50		3.25	1022	201	16.25	Electricity - 26/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 26/11/25
	A Siddons	40.00			1018	101	40.00	Street Trading Permit No. 917
	Toilet Coin Boxes	62.00		10.33	1174	303	51.67	Toilet Coin Boxes - 24/11/25
	Market Rents	146.50			1020	201	146.50	Market Rents - 24/11/25
	Electricity	14.00		2.33	1022	201	11.67	Electricity - 24/11/25
	Parking Permits	60.00		10.00	1040	201	50.00	Parking Permits - 24/11/25
	Market Rents	605.25			1020	201	605.25	Market Rents - 22/11/25
	Electricity	19.50		3.25	1022	201	16.25	Electricity - 22/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 22/11/22
	Market Rents	388.00			1020	201	388.00	Market Rents - 21/11/25
	Electricity	22.50		3.75	1022	201	18.75	Electricity - 21/11/25
	Parking Permits	80.00		13.33	1040	201	66.67	Parking Permits - 21/11/25
	Market Rents	28.00			1038	201	28.00	Market Rents - F&C 20/11/25
	Electricity	8.00		1.33	1022	201	6.67	Electricity - 20/11/25
	Parking Permits	68.00		11.33	1040	201	56.67	Parking Permits - 20/11/25
Total Receipts for Month		8,736.15	0.00	485.78			8,250.37	
Cashbook Totals		8,752.58	0.00	485.78			8,266.80	

Payments for Month 8				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>
03/11/2025	Barclays Combined	1	2,060.00			201		2,060.00	Income
10/11/2025	Barclays Combined	2	2,320.00			201		2,320.00	Income
17/11/2025	Barclays Combined	3	1,396.00			201		1,396.00	Income
18/11/2025	Barclays Combined	4	262.00			201		262.00	Income
20/11/2025	Barclays Combined	5	725.00			201		725.00	Income
27/11/2025	Barclays Combined	7	1,955.00			201		1,955.00	Income
Total Payments for Month			8,718.00	0.00	0.00			8,718.00	
Balance Carried Fwd			34.58						
Cashbook Totals			8,752.58	0.00	0.00			8,752.58	

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income Cashbook	30/11/2025	8	34.58
			<u>34.58</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			34.58
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			34.58
		Balance per Cash Book is :-	34.58
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10h

Electric Vehicle Charging Payments, Income & Reconciliation – October 2025

Bank Reconciliation Statement as at 31/10/2025
for Cashbook 7 - Electric Vehicle Charging

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Clenergy EV Balance	31/10/2025	7	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 10i

Mayor's Charity Account Payments, Income & Reconciliation – September 2025

Date: 14/01/2026

Mayor's Charity Account

Page: 1

Time: 09:27

Cashbook 1

User: LJ

Current Bank A/c

For Month No: 6

Receipts for Month 6

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 :	6,942.77					6,942.77	
	Banked: 19/09/2025	25.00						
	D Lyle	25.00			1007	101	25.00	Curry Night Ticket
	Banked: 19/09/2025	25.00						
	D Lyle	25.00			1007	101	25.00	Curry Night Ticket
	Banked: 22/09/2025	25.00						
	M Gaunt	25.00			1007	101	25.00	Curry Night Ticket
	Banked: 22/09/2025	50.00						
	MC Wilson	50.00			1007	101	50.00	Curry Night Tickets
	Banked: 22/09/2025	50.00						
	G Ellis	50.00			1007	101	50.00	Curry Night Tickets
	Banked: 24/09/2025	25.00						
	C Richards	25.00			1007	101	25.00	Curry Night Ticket
	Banked: 25/09/2025	216.00						
	Mayor's Charity Mkt Tombola	116.00			1004	101	116.00	Mayor's Charity Mkt Tombola
	K Cowell	50.00			1007	101	50.00	Curry Night Tickets
	P Addis	50.00			1007	101	50.00	Curry Night Tickets
	Banked: 26/09/2025	50.00						
	S Hine	50.00			1007	101	50.00	Curry Night Tickets
	Banked: 26/09/2025	50.00						
	MC Wilson	50.00			1007	101	50.00	Curry Night Tickets
	Banked: 29/09/2025	150.00						
	J Hodgkinson	25.00			1007	101	25.00	Curry Night Tickets
	A Wickers	50.00			1007	101	50.00	Curry Night Tickets
	I Maxwell-Muller	25.00			1007	101	25.00	Curry Night Ticket
	R Owen	25.00			1007	101	25.00	Curry Night Ticket
	R Owen	25.00			1007	101	25.00	Curry Night Ticket
	Banked: 30/09/2025	25.00						
	JW Thomas	25.00			1007	101	25.00	Curry Night Tickets
Total Receipts for Month		691.00	0.00	0.00			691.00	
Cashbook Totals		<u>7,633.77</u>	<u>0.00</u>	<u>0.00</u>			<u>7,633.77</u>	

Continued on Page 2

Payments for Month 6				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>
19/08/2025	Barclays Bank	DDR	8.50			4008	101	8.50	Bank Charges - Jul-Aug 25
12/09/2025	Mayor's Charity Payout 24/25	TNSFR	6,844.00			4000	101	6,844.00	Mayor's Charity Payout 24/25
Total Payments for Month			6,852.50	0.00	0.00			6,852.50	
Balance Carried Fwd			781.27						
Cashbook Totals			7,633.77	0.00	0.00			7,633.77	

Date:12/12/2025

Mayor's Charity Account

Page 1

Time: 13:29

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 1 - Current Bank A/c

User: LJ

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayors Charity Account	30/09/2025	6	781.27
			<u>781.27</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			781.27
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			781.27
		Balance per Cash Book is :-	781.27
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10i

Mayor's Charity Account Payments, Income & Reconciliation – October 2025

Receipts for Month 7				Nominal Ledger Analysis				
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	Balance Brought Fwd :	781.27					781.27	
	Banked: 01/10/2025	25.00						
	S Hine	25.00			1007	101	25.00	Curry Night Ticket
	Banked: 09/10/2025	317.01						
1	Income	317.01			201		317.01	Income
	Banked: 10/10/2025	100.00						
2	Income	100.00			201		100.00	Income
	Banked: 15/10/2025	15.00						
	R Oliver	15.00			1000	101	15.00	Donation
Total Receipts for Month		457.01	0.00	0.00			457.01	
Cashbook Totals		1,238.28	0.00	0.00			1,238.28	

Payments for Month 7				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>
18/09/2025	Barclays Bank	DDR	8.50			4008	101	8.50	Bank Charges - Aug-Sept 25
16/10/2025	Barclays Bank	DDR	14.70			4008	101	14.70	Bank Charges - Sep-Oct 25
Total Payments for Month			23.20	0.00	0.00			23.20	
Balance Carried Fwd			1,215.08						
Cashbook Totals			1,238.28	0.00	0.00			1,238.28	

Date:12/12/2025

Mayor's Charity Account

Page 1

Time: 13:42

Bank Reconciliation Statement as at 31/10/2025
for Cashbook 1 - Current Bank A/c

User: LJ

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayors Charity Account	31/10/2025	7	1,229.78
			<u>1,229.78</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
16/10/2025 DDR Barclays Bank		14.70	
			<u>14.70</u>
			1,215.08
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,215.08
		Balance per Cash Book is :-	1,215.08
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10i

Mayor's Charity Account Payments, Income & Reconciliation – November 2025

Date: 14/01/2026

Mayor's Charity Account

Page: 1

Time: 09:27

Cashbook 1

User: LJ

Current Bank A/c

For Month No: 8

Receipts for Month 8

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 :	1,215.08					1,215.08	
	Banked: 03/11/2025	60.00						
	KH Roberts	60.00			1016	101	60.00	Mayor's Xmas Meal Tickets
	Banked: 20/11/2025	30.00						
	S Hine	30.00			1016	101	30.00	Mayor's Xmas Meal Tickets
	Banked: 21/11/2025	273.00						
	Charity Market Income	273.00			1004	101	273.00	Charity Market Income
	Banked: 21/11/2025	325.00						
	Mayor's Curry Night Tickets	235.00			1007	101	235.00	Mayor's Curry Night Tickets
	Mayor's Xmas Meal Tickets	90.00			1016	101	90.00	Mayor's Xmas Meal Tickets
	Banked: 24/11/2025	30.00						
	C MacDonald	30.00			1016	101	30.00	Mayor's Xmas Meal Ticket
	Banked: 24/11/2025	60.00						
	E Cawley	60.00			1016	101	60.00	Mayor's Xmas Meal Tickets
	Banked: 24/11/2025	30.00						
	DP Jazz-Hine	30.00			1016	101	30.00	Mayor's Xmas Meal Tickets
	Banked: 25/11/2025	60.00						
	Tenbury Town Council	60.00			1016	101	60.00	Mayor's Xmas Meal Tickets
Total Receipts for Month		868.00	0.00	0.00			868.00	
Cashbook Totals		<u>2,083.08</u>	<u>0.00</u>	<u>0.00</u>			<u>2,083.08</u>	

Continued on Page 2

Payments for Month 8				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>
21/11/2025	Curry Night Expenditure	TNSFR	800.00			4010	101	800.00	Curry Night Expenditure
Total Payments for Month			800.00	0.00	0.00			800.00	
Balance Carried Fwd			1,283.08						
Cashbook Totals			2,083.08	0.00	0.00			2,083.08	

Date:12/12/2025

Mayor's Charity Account

Page 1

Time: 13:59

Bank Reconciliation Statement as at 30/11/2025
for Cashbook 1 - Current Bank A/c

User: LJ

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Mayors Charity Account	30/11/2025	8	1,283.08
			<u>1,283.08</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,283.08
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,283.08
		Balance per Cash Book is :-	1,283.08
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Item 10j

Mayor's Charity Account Income Payments, Income & Reconciliation – September 2025

Receipts for Month 6				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:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
	Cashbook Totals	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			<u>0.00</u>	

Payments for Month 6				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>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		0.00						
	Cashbook Totals		0.00	0.00	0.00			0.00	

Date:12/12/2025

Mayor's Charity Account

Page 1

Time: 13:30

Bank Reconciliation Statement as at 30/09/2025
for Cashbook 2 - Income

User: LJ

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income	30/09/2025	6	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 10j

Mayor's Charity Account Income Payments, Income & Reconciliation – October 2025

Receipts for Month 7				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: 09/10/2025	417.01					
	C Sheward	100.00			1000	101	100.00 Donation
	Curry Night Raffle	317.01			1007	101	317.01 Curry Night Raffle
Total Receipts for Month		417.01	0.00	0.00			417.01
Cashbook Totals		<u>417.01</u>	<u>0.00</u>	<u>0.00</u>			<u>417.01</u>

Payments for Month 7				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>
09/10/2025	Current Bank A/c	1	317.01			200		317.01	Income
10/10/2025	Current Bank A/c	2	100.00			200		100.00	Income
Total Payments for Month			417.01	0.00	0.00			417.01	
Balance Carried Fwd			0.00						
Cashbook Totals			417.01	0.00	0.00			417.01	

Date:12/12/2025

Mayor's Charity Account

Page 1

Time: 13:37

Bank Reconciliation Statement as at 31/10/2025
for Cashbook 2 - Income

User: LJ

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income	31/10/2025	7	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 10j

Mayor's Charity Account Income Payments, Income & Reconciliation – November 2025

Receipts for Month 8			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:	0.00						
			0.00				0.00	
Total Receipts for Month		0.00	0.00	0.00			0.00	
Cashbook Totals		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>			<u>0.00</u>	

Payments for Month 8				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>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		0.00						
	Cashbook Totals		0.00	0.00	0.00			0.00	

Date:12/12/2025

Mayor's Charity Account

Page 1

Time: 13:44

Bank Reconciliation Statement as at 30/11/2025
for Cashbook 2 - Income

User: LJ

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Income	30/11/2025	8	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 11a
Aged Debtors

Outstanding Balances by Month as at 31/12/2025

A/C Code	Customer Name	Balance	Dec 2025	Nov 2025	Oct 2025	Prior Months	On A/c Pymnts
Ledger No 1: Sales Ledger							
CEMADAJ00	CEMADAJ001	25.00	0.00	0.00	25.00	0.00	0.00
CEMALBJ00	CEMALBJ001	654.00	0.00	0.00	654.00	0.00	0.00
CEMDAVE00	CEMDAVE001	25.00	25.00	0.00	0.00	0.00	0.00
CEMDIAC001	CEMDIAC001	131.00	131.00	0.00	0.00	0.00	0.00
CEMHARV00	CEMHARV001	25.00	25.00	0.00	0.00	0.00	0.00
CEMRICM001	CEMRICM001	109.00	109.00	0.00	0.00	0.00	0.00
COC001	CHAMBER	914.00	914.00	0.00	0.00	0.00	0.00
FS001	FUTURE	1,086.36	0.00	0.00	0.00	1,086.36	0.00
GHF001	GHF	-25.00	937.00	0.00	0.00	0.00	-962.00
HSK001	HOSKINS	-225.00	1,137.00	0.00	0.00	0.00	-1,362.00
SCPARKS	SC	201.60	0.00	0.00	0.00	201.60	0.00
VAL001	ALLEN	-511.00	0.00	0.00	0.00	0.00	-511.00
Total Sales Ledger No 1		2,409.96	3,278.00	0.00	679.00	1,287.96	-2,835.00
TOTAL SALES LEDGER BALANCES		2,409.96	3,278.00	0.00	679.00	1,287.96	-2,835.00

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 Fee - L/6/1405		
Mr Alban-Davies	31/10/2025	CEM122	£654.00	Cem Fee - K/7/1725		
Mrs E Davies	31/12/2025	CEM138	£25.00	Cem Fee - I/5/635		
Mrs CE Diamond	31/12/2025	CEM136	£131.00	Cem Fee - H/8/325		
Miss VJ Harper	31/12/2025	CEM137	£25.00	Cem Fee - F/3/902		
Mr MJ Richards	31/12/2025	CEM133	£109.00	Cem Fee - F/7/1079		
Mr LJ Watkins	30/11/2025	CEM131	£25.00	Cem Fee - F/4/947	Paid	22/12/2025
Ludlow Chamber of Trade & Commerce	18/12/2025	1217	£1,234.00	Tinsel Tuesday - Rent, Electric & Parking	Part Paid (Parking) - £914.00 Outstanding	02/01/2026
Futuresound	22/01/2025	1146	£1,086.36	Use of Castle Square	See attached email	
Graham Heiron Funerals	31/12/2025	CEM139	£937.00	Cem Fee - F/3/902	Paid - Cemetery Office to raise invoice for additional transfer costs	14/01/2026
	25/11/2025		£962.00	Payment on Account - Invoice CEM139		
Hoskins Family Funeral Services	31/12/2025	CEM141	£1,137.00	Cem Fee - 1/2/530	Paid - Cemetery Office to raise invoice for additional transfer costs - Overpayment of £200 for stay on account for future invoice	14/01/2026
	02/01/2026		-£1,362.00	Payment on Account - Invoice CEM141		
M & B Cramp	31/10/2025	1211	£1,031.00	Whole Market Let - October 2025	Paid	08/12/2025
	21/11/2025	1212	£1,031.00	Whole Market Let - November 2025	Paid	08/12/2025
	30/11/2025	1213	£1,031.00	Whole Market Let - December 2025	Paid	23/12/2025
Local to Ludlow Produce Market	05/09/2025	1201	£899.00	Whole Market Let - September 2025	Paid	19/11/2025
	31/10/2025	1207	£899.00	Whole Market Let - October 2025	Paid	25/11/2025
	21/11/2025	1208	£899.00	Whole Market Let - November 2025	Paid	03/12/2025
	30/11/2025	1209	£449.50	Whole Market Let - December 2025	Paid	22/12/2025
Produce Market Parking Permits	31/10/2025	1210	£384.00	Parking Permits - 11/09/25, 25/09/25, 09/10/25, 23/10/25, 13/11/25	Paid	10/12/2025
	27/11/2025	1214	£80.00	Parking Permits - 27/11/25	Paid	10/12/2025
	11/12/2025	1215	£80.00	Parking Permits - 11/12/25	Paid	02/01/2026
Shropshire Council	17/01/2019	801	£201.60	Play Area Transfer - Legal Fees		
Visitor Information Centre	30/10/2025	1206	£70.00	Town Trails	Paid	21/11/2025
Victoria Allen Funeral Services	01/10/2025		-£511.00	Payment on Account - Plot prepurchase	Cemetery Officer to raise invoice	14/01/2026
	31/10/2025	CEM126	£937.00	Cem Fee - H/12/456	Paid	05/11/2025
	31/10/2025	CEM129	£398.00	Cem Fee - GG/8/207	Paid	10/11/2025
	31/10/2025	CEM130	£1,206.00	Cem Fee - H/10/388	Paid	10/11/2025
	30/11/2025	CEM132	£1,206.00	Cem Fee - K/8/1766	Paid	10/11/2025
	31/12/2025	CEM134	£398.00	Cem Fee - GG/8/206	Paid	01/12/2025
	31/12/2025	CEM135	£1,010.00	Cem Fee - I/5/670	Paid	04/12/2025
	31/12/2025	CEM140	£937.00	Cem Fee - I/5/635	Paid	04/12/2025
W R R Pugh	31/10/2025	CEM127	£937.00	Cem Fee - J/9/2103	Paid	17/11/2025

From: Rachel
Sent: Mon, 12 Jan 2026 12:05:45 +0000
To: Gina Wilding;'Lucy Jones'
Subject: RE: extra work and damage.

Hi Gina,

Hope all is good with you and you had a good Christmas & new year.

Just checking in to see if you have any updates for us off the back of our zoom meeting on 24th November? Invoice 1146 should be clear in your account over the next week or so.

Kind Regards
Rachel



Rachel Hill
Project Manager
Futuresound
Munro House, Duke Street, Leeds, LS9 8AG
Office: 0113 244 3446
Mobile: 07834952396



From: Gina Wilding <townclerk@ludlow.gov.uk>
Sent: 19 November 2025 12:54
To: Rachel <rachel@futuresoundgroup.com>; 'Lucy Jones' <Reception@ludlow.gov.uk>
Subject: RE: extra work and damage.

Yes that's fine - if you could send me an invite please.

Kind regards,
Gina

Gina Wilding BA (Hons) PSLCC
(she / her)
Town Clerk & Responsible Financial Officer



Ludlow Town Council
www.ludlow.gov.uk
01584 871 970
07971 798 131

Item 12
Policy Review
Corporate Governance



LUDLOW TOWN COUNCIL LOCAL CODE OF CORPORATE GOVERNANCE

1. INTRODUCTION

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) and Society of Local Authority Chief Executives (SOLACE) have published a framework document for Corporate Governance in Local Government.
- 1.2 Ludlow Town Council is committed to the principles of good corporate governance and wishes to confirm its commitment and intentions through the development, adoption and maintenance of a Local Code of Corporate Governance, as recommended by the CIPFA/SOLACE Framework.
- 1.3 This document, Ludlow Town Council's "Local Code of Corporate Governance", therefore sets out and describes the Council's commitment to corporate governance. It also identifies the arrangements that have or will be made to secure its effective implementation and application in all aspects of the Council's work.

2. WHAT IS CORPORATE GOVERNANCE?

- 2.1 For the purpose of this Local Code, Ludlow Town Council accepts the definition of Corporate Governance as stated within the CIPFA/SOLACE Framework, as follows:

"Governance is about how local government bodies ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.

It comprises the systems and processes, and cultures and values, by which local government bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities".

- 2.2 Ludlow Town Council recognises that effective local government relies upon establishing and maintaining the confidence of the public in both the elected Members and Officers of the Council.
- 2.3 Ludlow Town Council recognises that the setting of high standards of self-governance provides a clear and demonstrable lead to both our existing and potential partners, and therefore provides the basis of effective community governance.

3. THE PRINCIPLES

3.1 Ludlow Town Council positively recognises and accepts the following six core principles of good governance, as identified within the CIPFA/SOLACE Framework:

- **Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area**
- **Members and Officers working together to achieve a common purpose with clearly defined functions and roles**
- **Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour**
- **Taking informed and transparent decisions which are subject to effective scrutiny and managing risk**
- **Developing the capacity and capability of members and officers to be effective**
- **Engaging with local people and other stakeholders to ensure robust public accountability**

The six core principles each have a number of supporting principles, which in turn have a range of specific requirements that apply across the Council's business.

Principle One - Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area

The function of governance is to ensure that authorities, other local government organisations or connected partnerships fulfil their purpose and achieve their intended outcomes for citizens and service users and operate in an effective, efficient, economic and ethical manner. This concept should guide all governance activity.

The Council needs to develop and articulate a clear vision of its purpose and intended outcomes for citizens and service users that are clearly communicated, both within the organisation and to external stakeholders.

The principles supporting this core principle and the action the council propose to take in relation thereto are as follows:

Supporting Principles:	Ludlow Town Council will:
Exercising strategic leadership by developing and clearly communicating the authority's	<ul style="list-style-type: none">• Make an explicit commitment to openness in all its dealings and publish its agendas and minutes of meetings, subject only to the need to preserve

Supporting Principles:	Ludlow Town Council will:
purpose and vision and it's intended outcome for citizens and service users	<p>confidentiality where it is proper and appropriate so to do.</p> <ul style="list-style-type: none"> • Engage and consult its community and other stakeholders by establishing clear channels of communication. • Allocate resources in accordance with agreed policies. • Publish an annual report on a timely basis to communicate the Council's activities and achievements, its financial position and performance. • Put in place arrangements for an independent audit of its operations and financial performance.
Ensuring that users receive a high quality of service whether directly, by commissioning, or in partnership	<ul style="list-style-type: none"> • Decide how the quality of service for users is to be measured and make sure that the information needed to review service quality effectively and regularly is available. • Play an active role in Local Area Partnerships and Local Joint Committees. • Adopt effective arrangements to identify and deal with failure in service delivery.
Ensuring that the authority makes best use of resources and that tax payers and service users receive excellent value for money	<ul style="list-style-type: none"> • Decide how value for money is to be measured and make sure that the authority has the information needed to review value for money and performance effectively. • Adopt best practice in commissioning and procurement. • Publish annual budgets and accounts and internal audit reports. • Adopt and maintain robust Financial Regulations.

Principle Two - Members and Officers working together to achieve a common purpose with clearly defined functions and roles

The governing body of an organisation has overall responsibility for directing and controlling that organisation. In local government the governing body is the full council.

The principles supporting this core principle and the action the council propose to take in relation thereto are as follows:

Supporting Principles:	Ludlow Town Council will:
Ensuring effective leadership throughout the authority and being clear about roles and responsibilities.	<ul style="list-style-type: none"> • Adopt and maintain terms of reference for Council committees' that are clear and unambiguous. • Adopt, maintain and keep under review a scheme of delegations to officers.

Supporting Principles:	Ludlow Town Council will:
	<ul style="list-style-type: none"> • Ensure the Town Clerk/Responsible Financial Officer accept and understand their responsibilities for all aspects of operational and financial management. • Ensure all staff have clear conditions of employment and job descriptions which set out their roles and responsibilities. • Ensure that all members accept and understand their role and responsibility for providing effective strategic leadership and for ensuring that the council successfully discharges its overall responsibilities. • Provide members with a statement of the duties and responsibilities expected of them as elected representatives of the local community.
<p>Ensuring that a constructive working relationship exists between elected members and officers and that the responsibilities of members and officers are carried out to a high standard</p>	<ul style="list-style-type: none"> • Provide Job Descriptions and develop protocols to ensure that Councillors, the Town Clerk and senior officers share a clear understanding of their respective roles and objectives. • Adopt appropriate codes of conduct for Members and officers and for Member and officer relationships. • Maintain registers for the declaration of interests by Members and officers and for recording the receipt of any gifts and hospitality, which they receive. • Make the Town Clerk responsible to the Council for ensuring that agreed procedures are followed and that Statutes and Regulations are complied with. • Make the Responsible Financial Officer responsible for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control. • Make the Town Clerk and/or Senior Officer(s) responsible and accountable to the Council for all aspects of operational management.
<p>Ensuring relationships between the authority, its partners and the public are clear so that each knows what to expect of the other</p>	<ul style="list-style-type: none"> • Foster effective relationships and partnerships with other public sector bodies and representatives of bodies in the private and voluntary sectors. • Appoint representatives to serve on Local Joint Committees and outside bodies. • Provide opportunities for members of the public and representatives of organisations to address meetings of the council. • Enter Service Level Contracts for the work the council does for partners and for the work they do for the town council. • Provide an external website that residents and partners can access to obtain relevant and up to date information on the Council and its activities.

Principle Three - Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour

Good governance flows from a shared ethos or culture, as well as from systems and structures. It cannot be reduced to a set of rules, or achieved fully by compliance with a set of requirements. This spirit or ethos of good governance can be expressed as values and demonstrated in behaviour.

A hallmark of good governance is the development of shared values, which become part of the organisation's culture, underpinning policy and behaviour throughout the organisation, from the governing body to all staff. These are in addition to compliance with legal requirements.

The principles supporting this core principle and the action the council propose to take in relation thereto are as follows:

Supporting Principles:	Ludlow Town Council will:
Ensuring elected members and officers exercise leadership by behaving in ways that exemplify high standards of conduct and effective governance	<ul style="list-style-type: none"> • Adopt policies that create a climate of openness, support and respect. • Ensure that the standards of conduct and personal behaviour expected of Members and staff are upheld, and are defined and communicated through appropriate Codes of Conduct and Protocols. • Put in place arrangements to ensure that Members and employees are not influenced by prejudice, bias or conflicts of interest, and that appropriate procedures are in place for declaring and recording personal and/or prejudicial interests. • Adopt a policy for "whistle-blowing"
Ensuring that organisational values are put into practice and are effective	<ul style="list-style-type: none"> • Develop and maintain shared values including leadership values for both the organisation and staff reflecting public expectations, and communicate these with • Members, staff, the community and partners. • Put in place arrangements to ensure that systems and processes are designed in conformity with appropriate ethical standards. • Will review at least annually its existing governance arrangements against this Code of Corporate Governance. • Maintain and develop this Code to ensure its ongoing application and effectiveness. • Publish an annual governance statement that invites comments on compliance and any changes deemed necessary. • Develop and maintain an effective complaints procedure.

Principle Four - Taking informed and transparent decisions which are subject to effective scrutiny and managing risk

Decision making within a good governance framework is complex and challenging. It must further the organisation's purpose and strategic direction and be robust in the medium and longer terms. To make such decisions, elected members must be well informed.

Members making decisions need the support of appropriate systems, to help to ensure that decisions are implemented and that resources are used legally and efficiently.

Risk management is important to the successful delivery of public services. An effective risk management system identifies and assesses risks, decides on appropriate responses and then provides assurance that the chosen responses are effective.

The principles supporting this core principle and the action the council propose to take in relation thereto are as follows:

Supporting Principles:	Ludlow Town Council will:
Being rigorous and transparent about how decisions are taken and listening and acting on the outcome of constructive scrutiny.	<ul style="list-style-type: none"> • Have democratic structures that are properly constituted to ensure clear accountability. • Respond positively to the findings and recommendation of auditors and put in place arrangements for the effective implementation of agreed actions. • Adopt a formal complaints procedure, which is easily accessible, effective and transparent. • Publicise proposed activities and decisions as a means of encouraging public engagement and constructive scrutiny of the Council's performance. • Maintain a Freedom of Information policy and act on requests for information in an efficient and timely manner. • Put in place arrangements to safeguard Members and employees against conflicts of interest and adopt appropriate procedures for recording declarations of interest for public inspection.
Having good quality information, advice and support to ensure that services are delivered effectively and are what the community wants/needs	<ul style="list-style-type: none"> • Ensure that those making decisions for the Council are provided with information that is fit for purpose – relevant, timely and gives clear explanations of technical issues and their implications. • Ensure that proper professional advice is available in written format prior to decisions being taken on matters that have legal or financial implications, and that the advice given receives due consideration. • Make provision for Members and public questions at council meetings. • Publicise a schedule/calendar of meeting and circulate agenda papers to the press.

Supporting Principles:	Ludlow Town Council will:
	<ul style="list-style-type: none"> • Have regard to public representations, the outcome of any public consultations and/or the views expressed at Annual Town Meetings.
Ensuring that an effective risk management system is in place	<ul style="list-style-type: none"> • Ensure that risk management is embedded into the culture of the Council, with Members and managers at all levels recognising that risk management is part of their jobs. • Develop appropriate risk assessment systems. • Employ an independent internal audit service. • Adopt appropriate health and safety policies and provide appropriate insurance cover for all council activities including public liability insurance cover. • Ensure that effective arrangements for whistle-blowing are in place.
Authorities using their legal powers to the full benefit of the citizens and communities in their area	<ul style="list-style-type: none"> • Actively recognise the limits of lawful activity placed on it by, for example, the ultra-vires doctrine, but also strive to utilise its powers to the full benefit of its community. • Recognise the limits of lawful action and observe both the specific requirements of legislation and the general responsibilities placed on Councils by public law. • Observe all specific legislative requirements placed upon it, as well as the requirements of general law, and in particular to integrate the key principles of good administrative law – rationality, legality and natural justice – into its procedures and decision-making processes.

Principle Five - Developing the capacity and capability of members and officers to be effective

Effective local government relies on public confidence in elected members and officers. Good governance strengthens credibility and confidence in our public services.

Authorities need people with the right skills to direct and control them effectively. Governance roles and responsibilities are challenging and demanding, and elected members need the right skills for their roles. In addition, governance is strengthened by the participation of people with many different types of knowledge and experience.

Good governance means drawing on the largest possible pool of potential members to recruit people with the necessary skills. Encouraging a wide range of people to stand for election or apply for appointed positions will develop a membership that has a greater range of experience and knowledge. It will also help to increase the diversity of authority members in terms of age, ethnic background, social class, life experiences, gender and disability. This concept should also be borne in mind when members are appointed to the boards of other public service organisations.

The principles supporting this core principle and the action the council propose to take in relation thereto are as follows:

Supporting Principles:	Ludlow Town Council will:
Making sure that members and officers have the skills, knowledge, experience and resources they need to perform well in their roles	<ul style="list-style-type: none"> • Provide induction programmes tailored to individual needs and opportunities for • Members and Officers to update their knowledge on a regular basis. • Ensure that officers have the skills, resources and support necessary to perform effectively in their roles and that these roles are properly understood throughout the Council. • Maintain comprehensive and effective HR policies, including an Equalities policy.
Developing the capability of people with governance responsibilities and evaluating their performance, as individuals and as a group	<ul style="list-style-type: none"> • Assess the skills required by Members and Officers and make a commitment to develop those skills to enable roles to be carried out effectively. • Develop skills on a continuing basis to improve performance, including the ability to scrutinise and challenge and to recognise when outside expert advice is needed. • Ensure that effective arrangements are in place for reviewing performance and agreeing action, which might be needed, for example, to address any training or development needs.
Encouraging new talent for membership of the authority so that best use can be made of individuals' skills and resources in balancing continuity and renewal	<ul style="list-style-type: none"> • Ensure that effective arrangements are in place to encourage individuals from all sections of the community to engage with, contribute to and participate in the work of the Council. • Publish the qualifying criteria, role and remuneration for councillors on the website to encourage new talent and representatives of all sections of the community to consider standing for election.

Principle Six - Engaging with local people and other stakeholders to ensure robust public accountability

Local government is accountable in a number of ways. Elected members are democratically accountable to their local area and this gives a clear leadership role in building sustainable communities. All members must account to their communities for the decisions they take and the rationale behind those decisions. The Council is subject to external review through the external audit of its financial statements. It is required to publish its financial statements and is encouraged to prepare an annual report. Both members and officers are subject to codes of conduct. Additionally, where a breach of the Code of Conduct may have occurred, an aggrieved person may appeal either to the Monitoring Officer and/or Standards Committee of Shropshire Council or direct to the Standards Board.

The principles supporting this core principle and the action the council propose to take in relation thereto are as follows:

Supporting Principles:	Ludlow Town Council will:
Exercising leadership through a robust scrutiny function which	<ul style="list-style-type: none"> • Make clear to councillors, all staff and the

Supporting Principles:	Ludlow Town Council will:
effectively engages local people and all local institutional stakeholders, including partnerships, and develops constructive accountability relationships	<p>community to whom they are accountable and for what.</p> <ul style="list-style-type: none"> • Include details on the council's website on the means by which local people and others can participate in council decisions and can call the Council to account. • Positively welcome complaints and constructive criticism as a means of improving service delivery.
Taking an active and planned approach to dialogue with and accountability to the public to ensure effective and appropriate service delivery whether directly by the authority, in partnership or by commissioning	<ul style="list-style-type: none"> • Ensure clear channels of communication are in place with all sections of the community and other stakeholders. • Hold meetings in public unless there are good reasons for confidentiality. • Provide the opportunity for citizens of Ludlow to have their say at all ordinary council meetings and at the Annual Town Meetings, which will be held primarily to listen to and respond to the public and other stakeholders. • Publish at least annually the Council's vision, activities and achievements, together with its financial position and performance and invite feedback.
Making best use of human resources by taking an active and planned approach to meet responsibility to staff	<ul style="list-style-type: none"> • Develop and maintain a clear policy on how staff and their representatives are consulted and involved in decision-making. • Establish a joint consultative committee between Members and employees. • Identify the development needs of Members and employees and offer support by appropriate training

4. ANNUAL REVIEW AND REPORTING

- 4.1 The council accepts that in order to comply with the principles of good governance it must undertake to ensure that systems and processes are continually monitored and reviewed, and are kept up to date.
- 4.2 An annual review of the Council's Corporate Governance arrangements will be carried out using the guidance contained in the CIPFA/SOLACE Framework. The purpose of the review will be to provide assurance that governance arrangements are adequate and operating effectively or to identify action, which is planned to ensure effective governance in the future. The results of the review will take the form of an Annual Governance Statement prepared by the Town Clerk. It will be submitted to the Finance and General Purposes Committee and subsequently to Council for consideration and review.
- 4.3 The preparation and publication of the Annual Governance Statement will meet the statutory requirement of the Accounts and Audit Regulations, which requires authorities to "conduct a review at least once in a year of the effectiveness of its system of internal control" and to prepare a statement on internal control "in accordance with proper practices". As such the Annual Governance Statement will be prepared in accordance with the timetable for the preparation of financial statements in accordance with the Audit and Accounts Regulations.

Analysis of implications of new CIPFA guidance to follow.

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in Local Government
Framework
2016 Edition



CIPFA, the Chartered Institute of Public Finance and Accountancy, is the professional body for people in public finance. Our 14,000 members work throughout the public services, in national audit agencies, in major accountancy firms, and in other bodies where public money needs to be effectively and efficiently managed. As the world's only professional accountancy body to specialise in public services, CIPFA's qualifications are the foundation for a career in public finance. We also champion high performance in public services, translating our experience and insight into clear advice and practical services. Globally, CIPFA shows the way in public finance by standing up for sound public financial management and good governance.

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CHAPTER ONE

Introduction

- 1.1** Governance arrangements in the public services are keenly observed and sometimes criticised. Significant governance failings attract huge attention – as they should – and one significant failing can taint a whole sector. Local government organisations are big business and are vitally important to tax payers and service users. They need to ensure that they meet the highest standards and that governance arrangements are not only sound but are seen to be sound.
- 1.2** It is crucial that leaders and chief executives keep their governance arrangements up to date and relevant. The main principle underpinning the development of the new *Delivering Good Governance in Local Government: Framework* (CIPFA/Solace, 2016) ('the Framework') continues to be that local government is developing and shaping its own approach to governance, taking account of the environment in which it now operates. The Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that resources are directed in accordance with agreed policy and according to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.
- 1.3** The Framework positions the attainment of sustainable economic, societal, and environmental outcomes as a key focus of governance processes and structures. Outcomes give the role of local government its meaning and importance, and it is fitting that they have this central role in the sector's governance. Furthermore, the focus on sustainability and the links between governance and public financial management are crucial – local authorities must recognise the need to focus on the long term. Local authorities have responsibilities to more than their current electors as they must take account of the impact of current decisions and actions on future generations.

CHAPTER TWO

Status

- 2.1** Section 3.7 of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 notes:

Regulation 6(1)(a) of the Accounts and Audit Regulations 2015, Regulation 4(2) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, Regulation 5(2) of the Local Authority Accounts (Scotland) Regulations 2014 and Regulation 5(2) of the Accounts and Audit (Wales) Regulations 2014 require an authority to conduct a review at least once in a year of the effectiveness of its system of internal control and include a statement reporting on the review with any published Statement of Accounts (England) (as a part of the Annual Accounts (Scotland)). Regulation 6(1)(b) of the Accounts and Audit Regulations 2015, Regulation 4(4) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and Regulation 5(4) of the Local Authority Accounts (Scotland) Regulations 2014 require that for a local authority in England, Northern Ireland and Scotland the statement is an Annual Governance Statement.

The preparation and publication of an Annual Governance Statement in accordance with Delivering Good Governance in Local Government: Framework (2016) would fulfil the statutory requirements across the United Kingdom for a local authority to conduct a review at least once in each financial year of the effectiveness of its system of internal control and to include a statement reporting on the review with its Statement of Accounts. In England the Accounts and Audit Regulations 2015 stipulate that the Annual Governance Statement must be “prepared in accordance with proper practices in relation to accounts”. Therefore a local authority in England shall provide this statement in accordance with Delivering Good Governance in Local Government: Framework (2016) and this section of the Code.

- 2.2** This Framework applies to annual governance statements prepared for the financial year 2016/17 onwards.

CHAPTER THREE

Requirements

- 3.1** The Framework defines the principles that should underpin the governance of each local government organisation. It provides a structure to help individual authorities with their approach to governance. Whatever form of arrangements are in place, authorities should therefore test their governance structures and partnerships against the principles contained in the Framework by:
- reviewing existing governance arrangements
 - developing and maintaining an up-to-date local code of governance, including arrangements for ensuring ongoing effectiveness
 - reporting publicly on compliance with their own code on an annual basis and on how they have monitored the effectiveness of their governance arrangements in the year and on planned changes.
- 3.2** The term ‘local code’ essentially refers to the governance structure in place as there is an expectation that a formally set out local structure should exist, although in practice it may consist of a number of local codes or documents.
- 3.3** To achieve good governance, each local authority should be able to demonstrate that its governance structures comply with the core and sub-principles contained in this Framework. It should therefore develop and maintain a local code of governance/governance arrangements reflecting the principles set out.
- 3.4** It is also crucial that the Framework is applied in a way that demonstrates the spirit and ethos of good governance which cannot be achieved by rules and procedures alone. Shared values that are integrated into the culture of an organisation, and are reflected in behaviour and policy, are hallmarks of good governance.

Applicability and terminology

APPLICABILITY

- 4.1** The Framework is for all parts of local government and its partnerships, including:
- county councils
 - district, borough and city councils
 - metropolitan and unitary councils
 - the Greater London Authority and functional bodies
 - combined authorities, city regions, devolved structures
 - the City of London Corporation
 - combined fire authorities
 - joint authorities
 - police authorities, which for these purposes since 2012 includes both the police and crime commissioner (PCC) and the chief constable
 - national park authorities.
- 4.2** The Framework is applicable to a system involving a group of local government organisations as well as to each of them individually. The Framework principles are therefore intended to be relevant to all organisations and systems associated with local authorities, ie joint boards, partnerships and other vehicles through which authorities now work. However, a one-size-fits-all approach to governance is inappropriate. Not all parts of the Framework will be directly applicable to all types and size of such structures, and it is therefore up to different authorities and associated organisations to put the Framework into practice in a way that reflects their structures and is proportionate to their size.

TERMINOLOGY

- 4.3** The terms ‘authorities’, ‘local government organisations’ and ‘organisations’ are used throughout this Framework and should be taken to cover any partnerships and joint working arrangements in operation.
- 4.4** In the police service, where the accountabilities rest with designated individuals rather than a group of members, terms such as ‘leader’ should be interpreted as relating to the PCC or the chief constable as appropriate.

CHAPTER FIVE

Guidance notes

- 5.1** In recognition of the separate legislation applicable to different parts of local government, guidance notes to accompany the Framework have been developed for:
- local government in England (excluding police)
 - local government in Wales (excluding police)
 - police in England and Wales
 - local government in Scotland.
- 5.2** The guidance notes, which should be used in conjunction with the Framework, are intended to assist authorities across their governance systems, structures and partnerships in reviewing their governance arrangements. It will also help them in interpreting the overarching principles and terminology contained in the Framework in a way that is appropriate for their governance structures, taking account of the legislative and constitutional arrangements that underpin them.

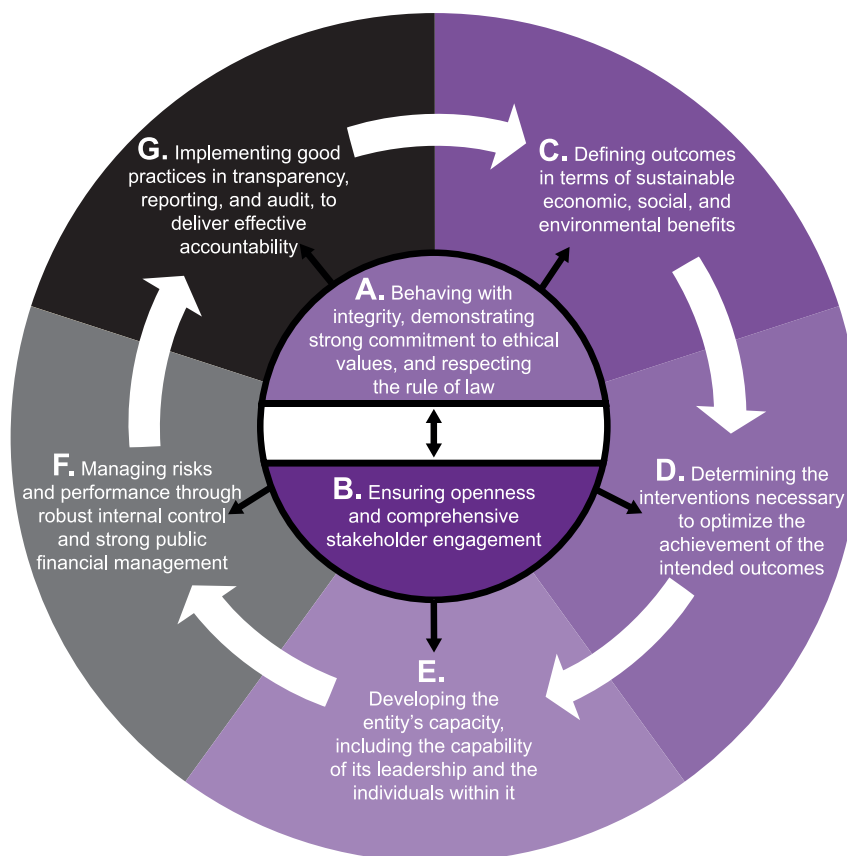
CHAPTER SIX

The principles of good governance – application

DEFINING THE CORE PRINCIPLES AND SUB-PRINCIPLES OF GOOD GOVERNANCE

- 6.1 The diagram below, taken from the [International Framework: Good Governance in the Public Sector](#) (CIPFA/IFAC, 2014) (the ‘International Framework’), illustrates the various principles of good governance in the public sector and how they relate to each other.

Achieving the Intended Outcomes While Acting in the Public Interest at all Times



The International Framework notes that:

Principles A and B permeate implementation of principles C to G. The diagram also illustrates that good governance is dynamic, and that an entity as a whole should be committed to improving governance on a continuing basis through a process of evaluation and review.

DEFINING GOVERNANCE

6.2 The International Framework defines governance as follows:

Governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

The International Framework also states that:

To deliver good governance in the public sector, both governing bodies and individuals working for public sector entities must try to achieve their entity's objectives while acting in the public interest at all times.

Acting in the public interest implies primary consideration of the benefits for society, which should result in positive outcomes for service users and other stakeholders.

6.3 In local government, the governing body is the full council or authority. In the police, PCCs and chief constables are corporations sole and are jointly responsible for governance. The many references to 'members' in the tables which follow should be read in the context that the principles set out apply equally in the police.

PRINCIPLES OF GOOD GOVERNANCE IN LOCAL GOVERNMENT

6.4 The core principles and sub-principles of good governance set out in the table below are taken from the International Framework. In turn they have been interpreted for a local government context.

It is up to each local authority or local government organisation to:

- set out its commitment to the principles of good governance included in this Framework
- determine its own governance structure, or local code, underpinned by these principles
- ensure that it operates effectively in practice.

Core principles and sub-principles of good governance

Core principles (shown in bold)	Sub-principles (shown in bold)
Acting in the public interest requires a commitment to and effective arrangements for:	Behaviours and actions that demonstrate good governance in practice are illustrated in the bullet points.
A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions across all activities and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.	Behaving with integrity <ul style="list-style-type: none"> ■ Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation ■ Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles) ■ Leading by example and using the above standard operating principles or values as a framework for decision making and other actions ■ Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively Demonstrating strong commitment to ethical values <ul style="list-style-type: none"> ■ Seeking to establish, monitor and maintain the organisation's ethical standards and performance ■ Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation ■ Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values ■ Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with ethical standards expected by the organisation

Core principles (shown in bold)	Sub-principles (shown in bold)
	<p>Respecting the rule of law</p> <ul style="list-style-type: none"> ■ Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations ■ Creating the conditions to ensure that the statutory officers, other key post holders, and members, are able to fulfil their responsibilities in accordance with legislative and regulatory requirements ■ Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders ■ Dealing with breaches of legal and regulatory provisions effectively ■ Ensuring corruption and misuse of power are dealt with effectively
<p>B. Ensuring openness and comprehensive stakeholder engagement</p> <p>Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.</p>	<p>Openness</p> <ul style="list-style-type: none"> ■ Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness ■ Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided ■ Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear ■ Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action <p>Engaging comprehensively with institutional stakeholders</p> <p>NB institutional stakeholders are the other organisations that local government needs to work with to improve services and outcomes (such as commercial partners and suppliers as well as other public or third sector organisations) or organisations to which they are accountable.</p> <ul style="list-style-type: none"> ■ Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably

Core principles (shown in bold)	Sub-principles (shown in bold)
	<ul style="list-style-type: none"> ■ Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively ■ Ensuring that partnerships are based on: <ul style="list-style-type: none"> – trust – a shared commitment to change – a culture that promotes and accepts challenge among partners <p>and that the added value of partnership working is explicit</p>
	<p>Engaging with individual citizens and service users effectively</p> <ul style="list-style-type: none"> ■ Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve communities, individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes ■ Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement ■ Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs ■ Implementing effective feedback mechanisms in order to demonstrate how views have been taken into account ■ Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity ■ Taking account of the impact of decisions on future generations of tax payers and service users

Principles (shown in bold)	Sub-principles (shown in bold)
<p>In addition to the overarching requirements for acting in the public interest in principles A and B, achieving good governance also requires a commitment to and effective arrangements for:</p>	<p>Behaviours and actions that demonstrate good governance in practice are illustrated in the bullet points.</p>
<p>C. Defining outcomes in terms of sustainable economic, social, and environmental benefits</p> <p>The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the organisation's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.</p>	<p>Defining outcomes</p> <ul style="list-style-type: none"> ■ Having a clear vision, which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provide the basis for the organisation's overall strategy, planning and other decisions ■ Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer ■ Delivering defined outcomes on a sustainable basis within the resources that will be available ■ Identifying and managing risks to the achievement of outcomes ■ Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available <p>Sustainable economic, social and environmental benefits</p> <ul style="list-style-type: none"> ■ Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision ■ Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints ■ Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs ■ Ensuring fair access to services

Principles (shown in bold)	Sub-principles (shown in bold)
D. Determining the interventions necessary to optimise the achievement of the intended outcomes <p>Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions (courses of action). Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed frequently to ensure that achievement of outcomes is optimised.</p>	Determining interventions <ul style="list-style-type: none"> ■ Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and associated risks. Therefore ensuring best value is achieved however services are provided ■ Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts Planning interventions <ul style="list-style-type: none"> ■ Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets ■ Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered ■ Considering and monitoring risks facing each partner when working collaboratively, including shared risks ■ Ensuring arrangements are flexible and agile so that the mechanisms for delivering goods and services can be adapted to changing circumstances ■ Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured ■ Ensuring capacity exists to generate the information required to review service quality regularly ■ Preparing budgets in accordance with objectives, strategies and the medium term financial plan ■ Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy

Principles (shown in bold)	Sub-principles (shown in bold)
	<p>Optimising achievement of intended outcomes</p> <ul style="list-style-type: none"> ■ Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints ■ Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term ■ Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage ■ Ensuring the achievement of ‘social value’ through service planning and commissioning
<p>E. Developing the entity’s capacity, including the capability of its leadership and the individuals within it</p> <p>Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an organisation operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of individual staff members. Leadership in local government is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.</p>	<p>Developing the entity’s capacity</p> <ul style="list-style-type: none"> ■ Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness ■ Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how resources are allocated so that defined outcomes are achieved effectively and efficiently ■ Recognising the benefits of partnerships and collaborative working where added value can be achieved ■ Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources <p>Developing the capability of the entity’s leadership and other individuals</p> <ul style="list-style-type: none"> ■ Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained ■ Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body ■ Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other’s authority

Principles (shown in bold)	Sub-principles (shown in bold)
	<ul style="list-style-type: none"> ■ Developing the capabilities of members and senior management to achieve effective leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: <ul style="list-style-type: none"> – ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged – ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis – ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external ■ Ensuring that there are structures in place to encourage public participation ■ Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections ■ Holding staff to account through regular performance reviews which take account of training or development needs ■ Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing

Principles (shown in bold)	Sub-principles (shown in bold)
<p>F. Managing risks and performance through robust internal control and strong public financial management</p> <p>Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and are crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.</p> <p>A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery and accountability.</p> <p>It is also essential that a culture and structure for scrutiny are in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful service delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.</p>	<p>Managing risk</p> <ul style="list-style-type: none"> ■ Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making ■ Implementing robust and integrated risk management arrangements and ensuring that they are working effectively ■ Ensuring that responsibilities for managing individual risks are clearly allocated <p>Managing performance</p> <ul style="list-style-type: none"> ■ Monitoring service delivery effectively including planning, specification, execution and independent post implementation review ■ Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook ■ Ensuring an effective scrutiny or oversight function is in place which provides constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (Or, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making ■ Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement ■ Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements)

Principles (shown in bold)	Sub-principles (shown in bold)
	Robust internal control <ul style="list-style-type: none"> ■ Aligning the risk management strategy and policies on internal control with achieving objectives ■ Evaluating and monitoring risk management and internal control on a regular basis ■ Ensuring effective counter fraud and anti-corruption arrangements are in place ■ Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor ■ Ensuring an audit committee or equivalent group/function, which is independent of the executive and accountable to the governing body: <ul style="list-style-type: none"> – provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment – that its recommendations are listened to and acted upon
	Managing data <ul style="list-style-type: none"> ■ Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data ■ Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies ■ Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring
	Strong public financial management <ul style="list-style-type: none"> ■ Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance ■ Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls

Principles (shown in bold)	Sub-principles (shown in bold)
G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability <p>Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.</p>	Implementing good practice in transparency <ul style="list-style-type: none"> ■ Writing and communicating reports for the public and other stakeholders in a fair, balanced and understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate ■ Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand Implementing good practices in reporting <ul style="list-style-type: none"> ■ Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way ■ Ensuring members and senior management own the results reported ■ Ensuring robust arrangements for assessing the extent to which the principles contained in this Framework have been applied and publishing the results on this assessment, including an action plan for improvement and evidence to demonstrate good governance (the annual governance statement) ■ Ensuring that this Framework is applied to jointly managed or shared service organisations as appropriate ■ Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other, similar organisations Assurance and effective accountability <ul style="list-style-type: none"> ■ Ensuring that recommendations for corrective action made by external audit are acted upon ■ Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements and that recommendations are acted upon ■ Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations ■ Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement ■ Ensuring that when working in partnership, arrangements for accountability are clear and the need for wider public accountability has been recognised and met

Annual review and reporting

THE ANNUAL GOVERNANCE STATEMENT

- 7.1** Local authorities are required to prepare an annual governance statement (see Chapter two) in order to report publicly on the extent to which they comply with their own code of governance, which in turn is consistent with the good governance principles in this Framework. This includes how they have monitored and evaluated the effectiveness of their governance arrangements in the year, and on any planned changes in the coming period. The process of preparing the governance statement should itself add value to the effectiveness of the governance and internal control framework.
- 7.2** The annual governance statement is a valuable means of communication. It enables an authority to explain to the community, service users, tax payers and other stakeholders its governance arrangements and how the controls it has in place manage risks of failure in delivering its outcomes. It should reflect an individual authority's particular features and challenges.
- 7.3** The annual governance statement should provide a meaningful but brief communication regarding the review of governance that has taken place, including the role of the governance structures involved (such as the authority, the audit and other committees). It should be high level, strategic and written in an open and readable style.
- 7.4** The annual governance statement should be focused on outcomes and value for money and relate to the authority's vision for the area. It should provide an assessment of the effectiveness of the authority's governance arrangements in supporting the planned outcomes – not simply a description of them. Key elements of an authority's governance arrangements are summarised in the next section.
- 7.5** The annual governance statement should include:
- an acknowledgement of responsibility for ensuring that there is a sound system of governance (incorporating the system of internal control) and reference to the authority's code of governance
 - reference to and assessment of the effectiveness of key elements of the governance framework and the role of those responsible for the development and maintenance of the governance environment, such as the authority, the executive, the audit committee, internal audit and others as appropriate
 - an opinion on the level of assurance that the governance arrangements can provide and that the arrangements continue to be regarded as fit for purpose in accordance with the governance framework

- an agreed action plan showing actions taken, or proposed, to deal with significant governance issues
 - reference to how issues raised in the previous year's annual governance statement have been resolved
 - a conclusion – a commitment to monitoring implementation as part of the next annual review.
- 7.6** The annual governance statement should be signed by the leading member (or equivalent) and chief executive (or equivalent) on behalf of the authority.
- 7.7** The annual governance statement should be approved at a meeting of the authority or delegated committee (in Scotland, the authority or a committee with a remit including audit or governance).
- 7.8** Local authorities are required to include the annual governance statement with their statement of accounts. As the annual governance statement provides a commentary on all aspects of the authority's performance, it is appropriate for it to be published, either in full or as a summary, in the annual report, where one is published. It is important that it is kept up to date at time of publication.

GOVERNANCE ARRANGEMENTS

- 7.9** Key elements of the structures and processes that comprise an authority's governance arrangements are summarised below. They do not need to be described in detail in the annual governance statement if they are already easily accessible by the public, for example through the authority's code of governance.
- Developing codes of conduct which define standards of behaviour for members and staff, and policies dealing with whistleblowing and conflicts of interest and that these codes and policies are communicated effectively.
 - Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.
 - Documenting a commitment to openness and acting in the public interest.
 - Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.
 - Developing and communicating a vision which specifies intended outcomes for citizens and service users and is used as a basis for planning.
 - Translating the vision into courses of action for the authority, its partnerships and collaborations.
 - Reviewing the effectiveness of the decision-making framework, including delegation arrangements, decision-making in partnerships, information provided to decision makers and robustness of data quality.
 - Measuring the performance of services and related projects and ensuring that they are delivered in accordance with defined outcomes and that they represent the best use of resources and value for money.

- Defining and documenting the roles and responsibilities of members and management, with clear protocols for effective communication in respect of the authority and partnership arrangements.
- Ensuring that financial management arrangements conform with the governance requirements of the [CIPFA Statement on the Role of the Chief Financial Officer in Local Government](#) (2015) or [CIPFA Statement on the Role of the Chief Financial Officer of the Police and Crime Commissioner and the Chief Financial Officer of the Chief Constable](#) (2014) as appropriate and, where they do not, explain why and how they deliver the same impact.
- Ensuring effective arrangements are in place for the discharge of the monitoring officer function.
- Ensuring effective arrangements are in place for the discharge of the head of paid service function.
- Providing induction and identifying the development needs of members and senior officers in relation to their strategic roles, supported by appropriate training.
- Reviewing the effectiveness of the framework for identifying and managing risks and for performance and demonstrating clear accountability.
- Ensuring effective counter fraud and anti-corruption arrangements are developed and maintained in accordance with the [Code of Practice on Managing the Risk of Fraud and Corruption](#) (CIPFA, 2014).
- Ensuring an effective scrutiny function is in place.
- Ensuring that assurance arrangements conform with the governance requirements of the [CIPFA Statement on the Role of the Head of Internal Audit](#) (2010) and, where they do not, explain why and how they deliver the same impact.
- Undertaking the core functions of an audit committee, as identified in [Audit Committees: Practical Guidance for Local Authorities and Police](#) (CIPFA, 2013).
- Ensuring that the authority provides timely support, information and responses to external auditors and properly considers audit findings and recommendations.
- Incorporating good governance arrangements in respect of partnerships and other joint working and ensuring that they are reflected across the authority's overall governance structures.



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in Local Government
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Preface

These guidance notes relate to [Delivering Good Governance in Local Government: Framework](#) (CIPFA/Solace, 2016) which is intended to be used as best practice for developing and maintaining a locally adopted code of governance.

These guidance notes are intended to assist local authorities and associated organisations and systems – combined authorities, joint boards, partnerships and other vehicles through which authorities now work – in reviewing the effectiveness of their own governance arrangements by reference to best practice and using self-assessment.

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CHAPTER ONE

Introduction

DELIVERING GOOD GOVERNANCE IN LOCAL GOVERNMENT: RELATIONSHIP WITH THE FRAMEWORK

- 1.1** *Delivering Good Governance in Local Government: Framework*, published by CIPFA in association with Solace in 2007, set the standard for local authority governance in the UK. CIPFA and Solace reviewed the Framework in 2015 to ensure it remains ‘fit for purpose’ and published a revised edition in spring 2016. A comparison of the principles from the Framework (2016) and those included in the Framework (2007) is included for information at Appendix A to these guidance notes.
- 1.2** The new *Delivering Good Governance in Local Government: Framework* (CIPFA/Solace, 2016) applies to annual governance statements prepared for the financial year 2016/17 onwards.
- 1.3** The concept underpinning the Framework is that it is helping local government in taking responsibility for developing and shaping an informed approach to governance, aimed at achieving the highest standards in a measured and proportionate way. The Framework is intended to assist authorities individually in reviewing and accounting for their own unique approach. The overall aim is to ensure that:
- resources are directed in accordance with agreed policy and according to priorities
 - there is sound and inclusive decision making
 - there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities.
- 1.4** The Framework draws on earlier work on governance in the public services which is briefly outlined at Appendix B to these guidance notes.
- 1.5** It is intended that the Framework is used by local authorities (across their governance systems, structures and partnerships) including:
- county councils
 - district, borough and city councils
 - metropolitan and unitary boroughs
 - the Greater London Authority and functional bodies
 - combined authorities, city regions, devolved structures
 - the City of London Corporation
 - combined fire authorities
 - joint authorities

- police authorities, which for these purposes since 2012 includes both the police and crime commissioner (PCC) and the chief constable
- national park authorities.

PURPOSE OF THE GUIDANCE NOTES

- 1.6** These guidance notes should be used in conjunction with the Framework. They are intended to assist authorities across their governance systems, structures and partnerships in reviewing and testing their governance arrangements against the principles for good governance. They will also help them in interpreting the principles and terminology contained in the Framework in a way that is appropriate for their governance structures, taking account of the legislative and constitutional arrangements that underpin them. However, it is not intended that these guidance notes are in any way prescriptive – all authorities are encouraged to consider carefully the content of the Framework and to use it in a way that best reflects their structure, type, functions and size.
- 1.7** These guidance notes are aimed at local government in England (separate guidance notes are being prepared for the police) and will be particularly useful for officers. They are intended to help those supporting political and officer leadership with establishing robust governance. They signpost component parts of the process and establish a hierarchy of support.
- 1.8** These guidance notes aim to assist authorities in:
- considering how they might go about reviewing their governance arrangements
 - developing and reviewing governance arrangements across the whole governance system including partnerships, shared services and alternative delivery vehicles
 - developing and updating their own local codes of governance
 - demonstrating compliance with the principles of good governance.
- 1.9** The term ‘local code’ essentially refers to the governance structure in place, as there is an expectation that a formally set out local structure should exist, although in practice it may consist of a number of local codes or documents. For example, Staffordshire County Council draws together on a single sheet all its systems, processes and documents that contribute to the authority’s governance. The extent to which they are in place and effective is considered as part of the authority’s annual review.
- 1.10** It is suggested that, in using the Framework and guidance notes, authorities should nominate an individual or group of individuals within the authority who have appropriate knowledge and expertise and levels of seniority to:
- consider the extent to which the authority complies with the principles of good governance set out in the Framework
 - identify systems, processes and documentation that provide evidence of compliance
 - identify the individuals and committees responsible for monitoring and reviewing the systems, processes and documentation identified
 - identify issues that have not been addressed in the authority and consider how they should be addressed

- identify the individuals who would be responsible for undertaking the actions that are required.
- 1.11** The review of governance arrangements must be reported on within the authority, for example to the audit committee or other appropriate member body, and externally with the published accounts of the authority. In doing this, the authority is looking to provide assurance that:
- its governance arrangements are adequate and working effectively in practice
 - where the reviews of the governance arrangements have revealed significant gaps which will impact on the authority achieving its objectives, what action is to be taken to ensure effective governance in future.

TERMINOLOGY

- 1.12** The terms ‘authorities’, ‘local government organisations’ and ‘organisations’ are used throughout the guidance notes and should be taken to cover any partnerships and joint working arrangements in operation. A full glossary of terms used in the Framework and guidance notes is included at Appendix C.
- 1.13** In the police service, where the accountabilities rest with designated individuals rather than a group of members, terms such as ‘leader’ should be interpreted as relating to the PCC or the chief constable as appropriate.

Context for the update

- 1.14** Local government continues to undergo significant change, much of which has been driven by austerity measures. In order to cope with this climate of austerity, authorities will need to continue to adapt the way in which they operate. Local authorities have responded by increasing collaboration and developing their role as ‘enablers’. Authorities will continue to make difficult decisions which may mean that certain services are no longer provided, but in doing this they need to communicate effectively with their communities, service users, stakeholders and individuals to ensure that the most vulnerable citizens are protected.
- 1.15** In addition to economic and financial challenge, the integrated health and social care programme, devolution, the [Localism Act 2011](#), the [Police Reform and Social Responsibility Act 2011](#), the [Cities and Local Government Devolution Act 2016](#) and other key legislation have brought new roles, opportunities and greater flexibility for authorities.
- 1.16** The development of combined authorities, devolution deals together with elected mayors brings about the chance to design governance structures from the bottom up. It provides the opportunity to ensure that the core principles of good governance covering openness and stakeholder engagement, defining outcomes, monitoring performance and demonstrating effective accountability are integrated and embedded within the new structures and that mechanisms for effective scrutiny are established. It is clear that to bid successfully for devolved power will require good governance to be demonstrated as well as crucial in using such powers effectively.
- 1.17** Other developments are resulting from the Home Office’s wider responsibility for fire, encouraging greater collaboration between ‘blue light’ services. Fire authorities are now

looking at mergers and joint working proposals with each other plus wider collaboration with the police sector.

- 1.18** New responsibilities and the development of innovative collaborative structures and ways of working provide challenges for governance such as ensuring transparency, and, in particular, for managing risk. Whether working with other authorities, public sector bodies, the third sector or private sector providers, local authorities must ensure that robust governance arrangements are established at the outset which provide for a shared view of expected outcomes supported by effective mechanisms for control and risk management thereby ensuring that the public purse is properly protected. It is vital that all joint arrangements observe all the principles of good governance and are managed and reviewed with the same rigour.

The ‘governing body’ in a local authority

INTRODUCTION

- 2.1** The [International Framework: Good Governance in the Public Sector](#) (CIPFA/IFAC, 2014) defines the governing body as:

The person(s) or group with primary responsibility for overseeing an entity's strategic direction, operations and accountability.

- 2.2** In local government the governing body is the full council or authority.

RESPONSIBILITIES

- 2.3** Elected members are collectively responsible for the governance of the council. The full council's responsibilities include:
- agreeing the council's constitution, comprising the key governance documents including the executive arrangements and making major changes to reflect best practice
 - agreeing the policy framework including key strategies and agreeing the budget
 - appointing the chief officers
 - appointing committees responsible for overview and scrutiny functions, audit and regulatory matters and also for appointing members to them.
- 2.4** The [Local Government Act 2000](#) required councils with populations over 85,000 to adopt a mayor or leader and cabinet model. This meant decision-making power was placed with either a mayor directly elected by local residents or a council leader with a small 'cabinet' or 'executive' who had the power to make decisions both individually and collectively. Local authorities were also required to establish an overview and scrutiny function for members outside the cabinet through which they could question and challenge policy and the performance of the executive and promote public debate.
- 2.5** The executive is responsible for:
- proposing the policy framework and key strategies
 - proposing the budget
 - implementing the policy framework and key strategies.
- 2.6** The chief executive advises councillors on policy and necessary procedures to drive the aims and objectives of the authority. The chief executive leads a management team consisting of senior managers. The chief financial officer, monitoring officer and other senior managers

are responsible for advising the executive and scrutiny committees on legislative, financial and other policy considerations to achieve the aims and objectives of the authority. They are responsible for implementing councillors' decisions and for service performance.

2.7 The **Localism Act 2011** allowed councils in England to change their governance arrangements. They may adopt a committee based system for decision making as an alternative to the leadership/cabinet model or to a directly elected mayor model, should they wish, subject to a local referendum. The key elements of the framework include the following:

- Removal of restrictions, set out in the 2000 Act, which require all councils in England with a population of 85,000 or more to operate executive arrangements – either the leader and cabinet or mayor and cabinet model.
- Councils in England have the freedom to decide what governance model to adopt, including the committee system.
- Councils opting to operate the committee system are able to decide how to discharge their functions, subject to the requirement to have certain statutory committees, such as a licensing committee.
- Councils choosing to operate the committee system are not required to have an overview and scrutiny committee, under Section 21 of the 2000 Act.

2.8 Fire authorities and joint authorities, including waste disposal authorities, passenger transport authorities and combined fire and rescue authorities, do not have directly elected members. Instead they have members appointed to the authority by the local council. National park authorities also have members appointed by the secretary of state. Members are responsible for setting policies and priorities and the efficient and effective use of resources. These authorities do not have formal constitutions but rely on the schemes of delegation and operate a traditional local authority committee model. In fire and rescue authorities, the fire brigade operates as the executive arm with the fire service providing scrutiny.

2.9 In the police, police and crime commissioners (PCCs) and chief constables are corporations sole and are jointly responsible for governance. Separate guidance notes have been prepared for the police, but the principles included in the Framework are equally relevant to them.

CHAPTER THREE

Working in partnership

INTRODUCTION

- 3.1** Effective service provision has meant that local authorities have always needed to work in partnership with other bodies. However, joint working and the use of a range of alternative delivery vehicles has increased over recent years as local government has coped with less resources.
- 3.2** An individual council may retain responsibility for the provision of services but other councils or organisations may provide these on their behalf. Collaborations bring about stronger relationships between authorities which may result in a more formal relationship at a later stage such as a combined authority.
- 3.3** Examples of joint working include:
- joint commissioning with other public bodies
 - joint ventures with other public sector bodies
 - partnerships with the private sector, including outsourcing
 - shared services such as:
 - joint management teams
 - joint provision with other local authorities such as back office functions
 - joint working in the fire service.

COMBINED AUTHORITIES AND DEVOLUTION

- 3.4** The [Local Democracy, Economic Development and Construction Act 2009](#) permits combined authorities to be established; a legal structure that may be set up by two or more local authorities in England. The 2009 Act permits the authorities to undertake functions related to economic development, regeneration, or transport.
- 3.5** The [Cities and Local Government Devolution Act 2016](#) gives combined authorities further powers to enable growth and public service reform in their areas. They are also permitted to have a directly-elected mayor who will be able to exercise the functions of the police and crime commissioner for their area. The 2016 Act requires each combined authority to set up at least one overview and scrutiny committee.
- 3.6** The Greater Manchester Combined Authority was established in 2011, and a devolution agreement was announced in November 2014. The devolution agreement provides the authority with additional powers to support business growth, join up budgets in health and social care and elect a metro mayor. Since then, deals with several other areas have been agreed. Devolution deals negotiated to date have mostly involved transfer of powers over

services such as business support, further education and skills funding, transport budgets and land management, with involvement in health and policing being less common.

- 3.7** The devolution agenda is driving new and rapidly-evolving models of collaboration with a focus on place-based outcomes, bringing about specific challenges and issues for governance. For such arrangements, clarity of vision is crucial. It is also essential that at the negotiation stage, communities are able to understand what the objectives for devolution are and are consulted accordingly.
- 3.8** Devolved organisations will need to act transparently where there are potential conflicts between the long term view required for outcomes such as economic regeneration and short term factors such as the political cycle. Other key features for arrangements to be successful include strong collaborative – and clearly accountable – leadership (which doesn't feel like a takeover to those outside a dominant organisation).
- 3.9** Partnership working can be a challenge across local government, but working with other sectors adds greater complexity. Relationships between clinical commissioning groups and local authorities need to be clearly defined owing to statutory and cultural differences. Staff from each sector need to be clear regarding the outcomes to be achieved and that workforce differences are or will be addressed.
- 3.10** Where there are proposals to merge police and crime commissioner (PCC) powers with elected mayors, accountability will need to be carefully thought through as current police force areas are not coterminous with local government boundaries. Consideration will therefore be needed on how the mayor's accountability will be shared with PCCs.

CASE STUDIES

- 3.11** This section outlines four case studies which have been provided by the following authorities and shows how they have approached governance issues in relation to partnership working:
1. **Cheshire East** – establishing alternative service delivery vehicles.
 2. **Leeds City Council** – developing a public service led mutual social enterprise.
 3. **Anonymous** – joint committee governance arrangements – solving problems.
 4. **Highland Partnership** – lead agencies for health and social care.
- 3.12** There follows a section highlighting questions that members and officers in an authority might consider to help ensure that the principles of good governance are embedded within the authority's partnership working.
- 3.13** The final section of this chapter outlines the issues to consider when looking at, implementing and reviewing arrangements for sharing chief executives and management teams.

Cheshire East Council – establishing alternative service delivery vehicles

The following case study looks at how Cheshire East Council set up alternative service delivery vehicles and outlines its approach to specific governance issues.

BECOMING A COMMISSIONING AUTHORITY

Cheshire East Council ('the council') set out a three year plan in February 2013 which would see the birth of new alternative service delivery vehicles (ASDVs) as a way of encouraging entrepreneurial spirit, innovation and culture change, helping to bridge the gap between budget availability and desired outcomes.

In order to support the delivery of a range of resident-focused outcomes, the council prioritised projects and rolled out a new project management framework and associated training, including a new two-stage project endorsement process involving senior officers from each professional discipline as well as members.

ANSA ENVIRONMENTAL SERVICES LIMITED

Ansa Environmental Services Limited (Ansa), an ASDV, was set up as a 'Teckal-exempt', wholly owned company of the council, enabling the council to directly award work to Ansa. It also offered the council a way of retaining corporate oversight via various governance processes including its group holding company, Cheshire East Residents First (CERF). The 'Teckal' exemption (now codified in Regulation 12 of the Public Contracts Regulations 2015) offers Ansa the opportunity to grow its business by allowing other public sector bodies to 'buy-in' to Ansa, thus dramatically speeding up procurement and mobilisation of new contracts for services and lowering traditional procurement costs.

CREATION OF ANSA

The council's environmental services and bereavement and street cleansing departments were ripe for change and there was significant support from employees, councillors and management for developing an arm's-length company as an alternative to full outsourcing.

Following a service review, focus groups and employee consultation, the departments were realigned to form Ansa and a separate company, Orbitas Bereavement Services Limited, which both began trading in April 2014. Ansa was set the challenge to maintain high quality services to over 165,000 households while delivering £2.5m in efficiency savings within the first five years and to grow its income by 2.5%. Ansa now delivers waste, street cleansing, fleet, grounds and parks services on behalf of the council and external customers and has added training and business change consultancy to its offering.

Kevin Melling, Ansa Managing Director, says:

Our success reflects the passion and commitment of managers and employees to making Ansa the best service provider it can be for the benefit of local residents and wider customer base. Ansa is performing well across all of its services, including raising the bar on its recycling rate and diversion from landfill and receiving external recognition for its parks and grounds delivery. The achievement of both Royal Society for the Prevention of Accidents Gold Award and ISO 9001 on the first year of entry reflects positively on the safety, efficiency and quality standards of the organisation. This, together with a strong financial performance, sets a platform for future growth and development of the company as Ansa becomes increasingly commercial.

Given that Ansa exceeded all of its key performance indicators (KPIs), delivered £1.3m of the five year savings' target early, and made an operating profit, confidence in Ansa is high. The council and Ansa are in discussions to extend the contract by a further ten years with the option of further extensions.

STAKEHOLDER ENGAGEMENT

Jane Thomason, Chief Operating Officer:

Effective engagement with stakeholders including clients, residents, employees and members is essential to our success, allowing us to deliver performance improvements and efficiencies across the business while maintaining high levels of customer satisfaction. Our passion and enthusiasm make us attractive as both a supplier and employer, as we work together to grow our business and deliver a high quality service.

PROJECT AND PROGRAMME GOVERNANCE

The ASDV projects were overseen by individual project boards and a programme steering group. Professional advice was procured before either party entered into new contractual arrangements. A formal business case and company business plan were developed and then independently audited. Final approval was achieved through a series of related cabinet papers, ensuring legal, financial and constitutional compliance. Following project-delivery, an in-depth 'lessons learned' session was held, significantly speeding up and smoothing implementation of later ASDVs.

CORPORATE GOVERNANCE

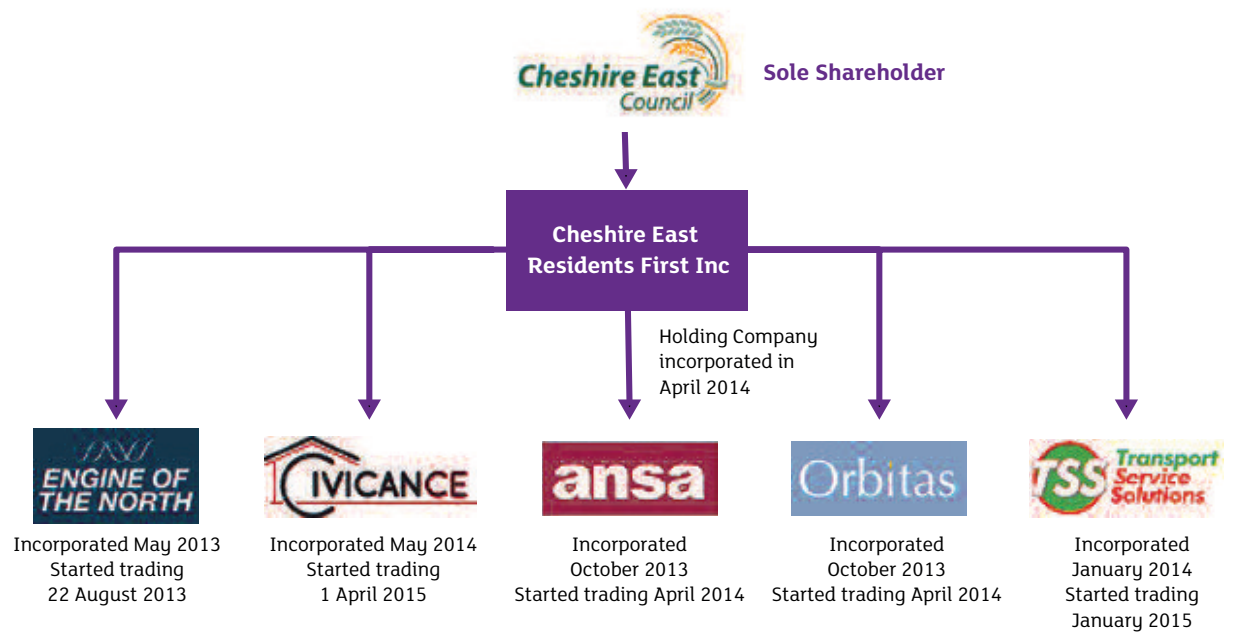
During the projects, a clear separation of roles was defined for those who would 'commission' and those who would 'deliver' the service. A detailed contract was agreed which included KPIs and a service specification drawn up by the commissioner and corresponding method statements from Ansa. An annual management fee review process was built-in together with an agreement to buy back those support services not due to transfer to the new company, providing a measure of stability, continuity, and, council control. Where appropriate, contracts were novated across to Ansa, with the balance either bought back via the council or re-tendered in Ansa's name.

New governance processes were developed and then approved by Ansa's board, including a balanced scorecard approach to risk management and a performance management framework. Ansa reports into a quarterly shareholder board and submits updated business plans via this route. The annual management fee is negotiated via the commissioning manager together with any in-year changes to scope of work and associated additional income and/or savings targets. Ansa has retained pre-existing employee terms and conditions including pensions. Where possible, Ansa is taking the opportunity to become more flexible and agile by streamlining processes and procedures, re-procurement of key contracts and realignment of resources.

FUTURE GROWTH POTENTIAL

Ansa is in talks with a number of public and private sector bodies about how it can work collaboratively and profitably to optimise resources, efficiency and deliver best value and is building a reputation for responsive and reliable, quality environmental services.

Group structure



Leeds City Council – development of a public service staff led mutual

Leeds City Council has recently encouraged and nurtured the development of a public service staff led mutual, Aspire Community Benefit Society, to deliver its in-house care services for adults with learning disabilities, enabling managers and staff to build a long term sustainable future for a service to over 1000 of the city's most vulnerable adults. In doing so it has freed up the enterprising spirit of staff to operate in an organisational form that is established to benefit the needs of the community.

The challenge was to ensure that the transition process and the new alternative delivery model governance arrangements were carried out in accordance with the authority's governance and decision-making frameworks.

The key areas in which both internal governance processes relating to the transfer of the service, and the governance arrangements for the new alternative delivery model, were delivered have been outlined under the principles contained in the council's code of corporate governance.

BEHAVING WITH INTEGRITY

The social enterprise agreed to adopt the council's HR policies and procedures, and there was also agreement to buy back support services, which provides good conduct and behaviour in line with the council's existing standards.

DEFINING OUTCOMES FOR THE COUNCIL AND COMMUNITY NEEDS

The proposal for the creation of a social enterprise for learning disability services was intended to contribute to the delivery of the city and council's priorities in the following areas:

- Civic enterprise – a new leadership style for local government where councils become more enterprising, businesses and other partners become more civic and citizens become more engaged.
- Better lives through enterprise – a revised role for adult social care, as it moves from being a direct provider of services to being a co-ordinator of the provision.
- Ensuring quality services that are viable and sustainable.
- Socially responsible employers in the marketplace, stimulating jobs and good growth locally.

In addition, the detailed service specification was drawn up to promote the delivery of the council's learning disability strategy and the priorities of customers:

- More opportunities to be available for disabled people in mainstream services, eg leisure, education and employment.
- More choice and easier access to housing.
- A skilled workforce able to meet a diverse range of need in the community and at home.
- Innovative ways of meeting the needs of individuals within shared support environments.
- Specialist services to support individuals with very complex needs in Leeds and prevent them from being sent out of area away from their communities.

HAVING CLEAR RESPONSIBILITIES AND ARRANGEMENTS TO DELIVER EFFECTIVE ACCOUNTABILITY

Clear governance arrangements for the alternative delivery model were integral to the transfer of the service. The social enterprise has a board of directors and comprises a non-executive chair, six members of the company (three of whom are union stewards), three people who use the services, three independent non-executive specialists from the community and three nominations from the council.

DETERMINING THE INTERVENTIONS NECESSARY TO ACHIEVE INTENDED OUTCOMES

A strategic governance board (chaired by the executive member for adult social care) was established from the outset and included representation from across the council and trade unions.

Terms of reference were established for the strategic governance board to ensure that everyone was aware of its function and its decision making capacity.

DEVELOPING THE ENTITY'S CAPACITY INCLUDING THE CAPABILITY OF MEMBERS AND OFFICERS

The service obtained independent support from the Cabinet Office Mutuals Support Programme. Part of this support focused on testing and updating the existing five year integrated business plan. This involved working through the preferred legal and governance models of the alternative delivery model.

The social enterprise has a five-year contract with the council, based on the council's standard terms and conditions, with a contract price based on an agreement to buy-back support services (such as HR, IT and finance) from the council. The contract will be monitored by the council's own monitoring officers and there will be quarterly performance review meetings with an overall annual review of the contract.

COMPREHENSIVE STAKEHOLDER ENGAGEMENT

A formal consultation with staff was undertaken, with each staff member being invited to attend both informal and larger scale engagement events, with trade union representatives present. This was followed by a staff survey where 78% of staff members voted in favour of moving the service to a social enterprise. The social enterprise has confirmed its commitment to positive employee relations and collective bargaining. The social enterprise has proposed a joint negotiation and consultative committee and a health and safety committee very similar to that which is currently in place in the council.

Feedback gathered from current service users was used to shape the service specifications and ensure that the services to be provided are in line with current and predicted future needs for people with learning disabilities, as detailed in the adult social care market position statement.

Anonymous – joint committee governance arrangements – solving problems

This case study was included in the 2012 guidance notes but it remains relevant and provides useful pointers in today's climate.

The joint committee had always performed well, requiring little involvement from the lead authority and had returned substantial annual dividends to member authorities. Then things started to go very wrong; there were significant operational failures and excessive spending and falling revenues wiped out almost all the profits. Governance arrangements were in place for the historically stable organisation but it became rapidly apparent that they were not sufficient in a dynamically changing environment with 'rogue' factors at work. Stopping the decline and returning the organisation to good performance and profitability took an enormous amount of time, cost and effort with massive reputational and personal risk for some officers.

The governance arrangements in place and written into the constitution covered:

- the purpose and objectives of the organisation
- the role and responsibilities of the director
- the role and responsibilities of the statutory officers from the lead authority
- the delegations and authority of the director
- financial and contract procedure rules.

Arrangements were also in place in relation to lead authority control and oversight of banking arrangements. This proved critical to the early identification by the lead authority of problems arising (through observation of cash flows) when the organisation's reporting to members was inaccurate and misleading.

Problems in applying good governance were as follows:

- Arrangements were ignored by key people. Decisions were being made but not transparently reported.
- The size of the joint committee was an issue. Its membership covered a wide cross section of 'owning' authorities but with no relationship (local or political) other than being present at the same committee meetings three or four times a year.
- The members had little understanding of the role of the lead authority so when advice was given it was repeatedly ignored.
- The director was not line managed by any authority so there was an inability to direct a change in behaviour or approach.
- The role and purpose of the organisation had become blurred and misunderstood over time and was potentially in conflict with the local authorities that 'owned' it.
- In the absence of an audit committee, governance concerns were not independently and closely monitored.
- Whistleblowing arrangements were ineffective as they were not sufficiently independent.
- The activity wasn't actually unlawful, making it difficult for the lead authority to 'force' action to be taken.
- Member decision making was technically correct in governance terms (formal reports from the lead authority clearly stated the problems but members chose not to agree recommendations).

Improvements made to avoid a recurrence of problems (once the problems had been resolved and action eventually taken) included the following:

- Member training – their role, the role of the organisation and the role of the statutory officers.
- A strategic officer group was established chaired by the lead authority and consisting of senior officers from all the member authorities which now meets in advance of each committee meeting to consider implications and hold the director to account.
- A small and focused audit committee has been established.
- A whistleblowing hotline and website through to lead authority has been set up. It is therefore independent of the organisation's management.
- The constitution, delegations and procedure rules have been reviewed and updated by officers of all member authorities ensuring everyone is aware of them and members are fully briefed.

Highland Partnership – lead agencies for health and social care

This case study looks at the partnership established by the Highland Council and NHS Highland to provide adult health and social care.

LEAD AGENCY MODEL

The Highland Council and NHS Highland entered into a partnership agreement in 2012, heralding the beginning of service integration. This was the start of a five year plan which set out the vision and expected outcomes for improving health and social care.

The council and health board had considered alternative governance models, such as a new body corporate between the organisations, but settled on ‘single governance, single management and single budget’ via the lead agency model. This was influenced by developments in English authorities, such as Torbay Council and North East Lincolnshire Council.

Accordingly, since 2012, adult social care has been commissioned by Highland Council from NHS Highland, as part of an integrated approach to the delivery of adult health and care services. Community based child health has been commissioned by NHS Highland from Highland Council, and delivered within a single department that includes education and children’s social care. Fifteen hundred social care staff transferred to the health board and 200 health staff transferred to the council to deliver these services.

The lead agency model depends on the following arrangements:

- A joint approach (with partners) to strategic planning and commissioning, with the development of a joint strategic plan that establishes strategic direction and improvement outcomes (co-ordinated by each lead agency).
- The commissioning agency sets out the service requirement, and provides the resource to achieve it. This is in line with, and integrated into, the strategic plan.
- The lead agency delivers the service requirement, against performance outcome targets and standards.
- The commissioning agency monitors the delivery of the commission against the agreed outcomes.

A governance structure was put in place in each organisation to ensure effective decision making, monitor progress and continue to modify arrangements as the transformation programmes progressed. This was based on existing legislation, and a strategic commissioning group brought the agency leaders together with other stakeholders to help ensure continuing joined up decision making.

DEVELOPMENTS SINCE 2012

In 2014, changes in Scottish legislation to drive health and care integration across the country resulted in the development of the integration scheme with the partnership agreement remaining as detailed guidance. This also marked the transition from the strategic commissioning group to a joint monitoring committee.

This change provided an opportunity to further review the governance arrangements to minimise duplication and bureaucracy, while still providing robust scrutiny, and in particular to ensure that:

- the governance arrangements are predicated on the lead agency principles of ‘single governance, single budget, single management’

- each lead agency has a single governance committee to scrutinise performance and to consider policy and service development
- the governance structure provides an acceptable level of assurance as well as a route for further scrutiny should that assurance not be achieved
- assurance reporting is scheduled to reflect meaningful information and progress to mirror collection of much of the data and to enable scheduling of governance meetings for lead agency and commissioner reporting.

The review focused on the best arrangements to achieve the improved service outcomes, the articulation of strengths and weaknesses in the current system, and exploration of options to deliver better, consistent governance across the lead agencies.

The first stage of the review involved asking “what is it that we need to discharge our governance responsibilities?” The second stage considered “recommendations regarding the establishment and population of a structure to achieve this”.

The joint monitoring committee also took account of the expanding role of the locality partnerships, which had been developed to influence the local delivery of health and care and were developing a wider community planning role. Although not part of the governance structure of the lead agency model, these partnerships are considered integral to the local delivery of the strategic plans. It is envisaged that each locality will maintain and monitor local plans for improving services to adults and children, reflecting local and authority-wide priorities and outcome targets.

The review has clarified the process whereby the lead agency will provide scrutiny over the delivery of services, and the commissioning agency will receive assurance reports based on the exercising of that scrutiny, and will receive a regular performance report relating to the delivery of the outcomes that are set out in the commission.

It is intended that the performance report will take the format of an agreed template, for use by both adult and children’s services, wherever possible based around critical outcome indicators, and will only include proxy process or input indicators where outcome measures are not possible.

These various formal processes will be supported by ongoing, formal and informal liaison between officers and senior members of the board and council, as it is recognised that good governance is supported by ongoing good working relationships.

EMBEDDING THE PRINCIPLES OF GOOD GOVERNANCE IN PARTNERSHIPS

3.14 The following section highlights questions that members and officers in an authority might consider when looking at, implementing and reviewing partnership arrangements. They are set against the principles of good governance from [Delivering Good Governance in Local Government: Framework](#) (CIPFA/Solace, 2016).

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

3.15 It is important that values are agreed for partnerships at the outset and that they are clearly understood and communicated.

- Have values for the partnership been agreed and have they been communicated to all concerned?
- How will they be monitored?
- Are there any particular issues that need to be resolved as a result of working with private sector providers?
- Do all the partners share in these values?
- Has the 'tone from the top' been established?
- Is there clarity over partners' statutory duties?
- Are the leaders and staff associated with the partnership committed to it?
- How will a collaborative partnership be built/maintained and parochialism be guarded against?

B. Ensuring openness and comprehensive stakeholder engagement

3.16 For partnership working to be effective, partners must have trust in each other and therefore be open with each other and their stakeholders about their activities. Where different sector bodies are working together, the partnership will need to understand and accommodate the different cultures of partnership organisations. For example, the multi-faceted focus of a local authority versus the singular focus of a health organisation. This could potentially influence the level of importance placed on a partnership by different organisations, and is therefore an important consideration.

3.17 The legislative and governance arrangements underpinning different sectors should also be taken into account. For example, local authorities have local political leadership, in the NHS board membership is made up of officers and non-executive directors, and charities will have trustees (often dedicated volunteers).

- Is there high level agreement between the partners concerning the value of and intention towards partnership working and collaboration?
- Is the importance of trust recognised at all levels and its role in supporting change?
- Is the partnership taking place in an atmosphere of trust?
- How will those leading the partnership ensure that different cultures within partnership organisations are understood and respected?

- What issues might different cultures generate? Are there any that might cause problems and if so, how might they be resolved?
- Do the partners understand how the governance arrangements in each partner operate?
- What issues might different governance arrangements introduce? Are there any that might cause problems and if so, how might they be resolved?
- Have exit arrangements been defined? What might trigger them?
- How are conflicts dealt with?
- How will effective communication be developed and maintained?
- How will effective stakeholder engagement be maintained?

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

3.18 Partnership working may be employed for a number of reasons, for example to improve service quality and outcomes. Combined commissioning may be aimed at increasing spending power and reducing costs.

- Is there a shared vision and are there clearly defined outcomes that have been agreed upon by all partners and are supported by stakeholders?
- Has the vision been communicated appropriately?
- Where a longer term view is required in relation to agreed outcomes, how will a focus be maintained when there are potential conflicts such as the political cycle or immediate local challenges to deal with?
- Have appropriate performance indicators been agreed by the partners?
- Will working in partnership add value?
- Have the benefits been clearly mapped out?

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

3.19 Even where it appears obvious that working in partnership will improve outcomes, there still needs to be detailed discussion at a strategic level to clarify the aims of the partnership and specific issues such as control of resources.

- Is there a clear strategy on what is to be delivered and how this is to be done?
- Do members and officers receive support in making decisions in respect of their partnership roles?
- Are partner roles and responsibilities agreed and understood?
- Is there clarity over who has the responsibility to make decisions?
- Has consideration been given to the best way to evaluate the effectiveness of joint activities in achieving goals?
- Have clear parameters been established covering such issues as:
 - structure
 - control

- devolved decision making
- accountability.
- Have structures and processes been negotiated and are they written in to terms of agreement?

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it

3.20 Effective partnership working requires a different type of leadership – one that is distributed across organisations. Therefore leaders need to be empowered to work within and across organisations where they may not have hierarchical authority over others. Dedicated roles are also required to do this. This type of leadership requires different forms of communication, interaction and power sharing as well as staff development.

3.21 With regard to leadership, the following could be considered:

- While developing partnership arrangements/devolved arrangements, how will the organisation ensure that it does not lose sight of its own current challenges?
- Does the partnership have strong, effective and collaborative leadership?
- Are members able to scrutinise and challenge effectively?
- Are partners able to work flexibly and is this reflected in their attitude so that it benefits the partnership?
- Is there a consistent policy in place for dealing with differences in employment terms and conditions?
- Do partnership leaders have the ability to work across organisational boundaries and to confront and influence the barriers that they may encounter?
- Do those in the partnership have the authority to make decisions?
- Do they have the resources required in relation to the partnership's remit and their own responsibility to deliver results?
- Are the levels of delegation of control over services/spending matched between partnership organisations?
- Do those involved in governance roles within the partnership have the skills required?
- What particular skills are required in a devolved arrangement? For example, commercial awareness and the ability to negotiate/broker deals. How will such skills be acquired if they are currently not available?
- Do those in governance roles in the partnership know how to deal with apparent competing and/or conflicting demands and interests in respect of the partnership versus their authority role?
- Is training available for them?
- How will difficulties be dealt with?
- Are there any strategic and operational management gaps between organisational boundaries? If so, how will they be managed?

F. Managing risks and performance through robust internal control and strong public financial management

3.22 Partnership working can introduce specific challenges in terms of risks facing partners and the need for effective internal control and public financial management.

3.23 Local authorities need to scrutinise the governance of partnership arrangements closely. Although scrutiny committees may not be permitted to access all the information they would like owing, for example, to contractual arrangements with private sector providers, their oversight of outsourced services and joint operations should still allow for an element of openness and accountability that might otherwise not exist. Good practice in scrutiny is covered in Chapter six of this guide.

- Has an appraisal of the various options been undertaken?
- Is the business case for the proposal sound?
- When considering outsourcing a service has an effective due diligence process been undertaken?
- Are there clear structures and processes in place for balancing innovation and risk?
- Are partnerships reviewed regularly to see how effectively they are working?
- Do contracts with private sector providers include appropriate break clauses that would enable renegotiation if circumstances change?
- Are funding arrangements clearly specified?
- Are appropriate systems in place so that expenditures against milestones and deliverables can be properly managed?
- Do those involved in partnerships between different sectors (such as local government and health) understand the different finance systems, terminology and performance measures used by the other sector?
- How is the risk profile for joint ventures considered prior to agreement?
- How are risks associated with the partnership identified and managed?
- Are the risks facing each organisation carefully considered and monitored as part of joint work, particularly any shared risks?
- How are risks shared?
- Has a risk share agreement been drawn up?
- How are the following dealt with:
 - cost overruns
 - different performance and financial frameworks in place in partner organisations?
- Does the partnership provide for consistent monitoring and measurement?
- How are partnerships scrutinised?
- How will the budget be scrutinised and monitored in a devolved arrangement?
- What is the impact of a devolved arrangement on management reporting?
- How effective is the scrutiny?

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- Does the partnership report on its performance on a regular basis?
- Are partnerships covered in the annual governance statement?

Further guidance

- [The Commissioning Joint Committee Guide to Alternative Bases of Service Provision](#) (CIPFA, 2012)
- [Crossing the Border: Research into Shared Chief Executives](#) (Local Government Association, 2012)
- [The Excellent Finance Business Partner](#) (CIPFA, 2015)
- Fischbacher-Smith M (2015) Minding the Gaps: Managing Difference in Partnership Working, *Public Money and Management*, 35, 195–202
- Johnson K (2015) Public Governance: The Government of Non-state Actors in ‘Partnerships’, *Public Money and Management*, 35, 15–22
- [Local Government Governance Review 2015: All Aboard?](#) (Grant Thornton, 2015)
- [Responding to the Challenge: Alternative Delivery Vehicles in Local Government](#) (Grant Thornton, 2014)
- [Shared Chief Executives and Joint Management: A Model for the Future?](#) (IDeA, 2009)

SHARED CHIEF EXECUTIVES AND MANAGEMENT TEAMS – QUESTIONS TO CONSIDER

- 3.24** The following section highlights questions that members and officers in an authority might consider (in the light of the good governance principles) when looking at, implementing and reviewing arrangements for sharing chief executives and management teams.

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Consideration and implementation stages

- Should authorities declare their non-negotiable issues/areas early on to help build trust?
- Do the authorities have similar cultures (management as well as organisational)? If not, would it be beneficial to consider how they might be brought closer together?
- In the event of talks breaking down, how will the authorities ensure that they retain a good relationship in the future?

Review stage

- Has an atmosphere of mutual trust between the authorities and key players been maintained? How can officer support assist here?
- Have any problems arisen as a result of different cultures? How have they been resolved?
- Are members and officers personally committed to the initiative?

B. Ensuring openness and comprehensive stakeholder engagement

Consideration and implementation stages

- Has there been an open debate between the senior officers and members of the authorities about the costs and benefits of the proposed scheme?
- How can momentum be maintained during talks?
- Do the authorities have an agreed media management policy in place for communicating with the public?
- How will successes be communicated to the public?
- What communication channels will need to be established to reach all levels of the authority? How will they be enacted to ensure updates on a regular basis, for example a weekly bulletin or regular emails communicating successes and future plans? These can be used to build relations with new members/officers.

Review stage

- Has effective communication been maintained at all levels?

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

Consideration and implementation stages

- Has a common vision of the outcome of the shared service/shared chief executive arrangement been agreed by all parties?
- Has the vision been agreed between the authorities prior to working out the detail of the arrangement?
- Are the plans locally driven?
- How can a clear and consistent political will be encouraged?
- Would it be helpful for the authorities to agree a set of joint priorities?
- What will be the outcome/benefits for the community of sharing the chief executive/other shared arrangements?
- Is there a clear exit strategy if required and how would it be triggered?
- How will the on-going support of the members be secured? How will that support be used for promoting the initiative to staff and the wider public?

Review stage

- Have the outcome/benefits for the community of sharing the chief executive/other shared arrangements been realised?
- Are the authorities now under different political control? What particular challenges did this introduce and how were they overcome?
- Is there a common vision of the outcome of the shared service/shared chief executive arrangement that has been agreed by all parties?

- Where benefits have not been realised, how will this be resolved?

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

Consideration and implementation stages

- Are the proposed arrangements sufficiently flexible so that they enable the authorities concerned to be able to access the managerial expertise they require in-house on a sustainable basis?
- How will expectations be managed regarding what can be delivered in relation to shared chief executive arrangements and other shared services? Has the use of technologies that might overcome problems regarding logistics been fully considered?
- Will the shared chief executive have access to appropriate resources – such as a personal assistant at each local authority – to ensure he/she can work effectively?
- What arrangements will be put in place to evaluate the success of the shared arrangements and to identify areas for improvement?

Review stage

- Have the arrangements to evaluate the success of the shared arrangements worked effectively?

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it

Consideration and implementation stages

- Are there opportunities for the chief executives and leaders concerned to develop good relationships with other authorities with the potential to share services prior to more detailed discussions?
- How can equity between the authorities be assured so that the initiative is not perceived as a takeover or one council appearing too self-interested (for example, in relation to officer appointments)?
- How will fears be allayed that in the chief executive structure, one authority might be prioritised over another?
- Would it be helpful for members to be able to voice concerns/expectations on a regular basis possibly with members from the other authority?
- How will the shared chief executive retain a connection with staff?
- How will fears by members about loss of officer support be allayed?
- How will the authorities ensure that the shared vision is followed through?

Review stage

- Has staff morale been maintained?
- Is there still clear and robust leadership which focuses on outcomes?
- Has organisational efficiency been maintained?
- Do members receive effective officer support?
- Is the structure sufficiently flexible? Will it accommodate changes in the partners' circumstances?

F. Managing risks and performance through robust internal control and strong public financial management**Consideration and implementation stages**

- Has political buy in been secured at an early stage?
- Are the estimated savings on which the plans are based 'realistic'?
- Are the services between the authorities sufficiently aligned to enable synergies to work?
- Has the scheme secured the support of officers?
- How will a balanced process involving officer appointments between the authorities in the case of a shared management team be managed?
- How have the risks of the proposed approach been assessed? How will they be managed?

Review stage

- Is there still political and officer support for the initiative?
- Were the estimated savings on which the plans are based 'realistic'?
- Have any unexpected problems materialised? How were they dealt with?

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- How will the authority ensure that accountabilities remain clear to the public?
- Is the authority's leadership clear to all stakeholders?

CHAPTER FOUR

Practical examples and case studies

CASE STUDIES FROM LOCAL GOVERNMENT

4.1 A number of authorities have supplied material, illustrated below, on how they have tackled governance issues across a range of areas:

- Essex County Council – embedding good governance across the organisation.
- Broxtowe Borough Council – an ethical mind set.
- Conwy County Borough Council – an entrepreneurial council.
- Cardiff City Council – various issues.
- Staffordshire County Council – governance framework illustrated in a single sheet.
- West Midlands Pension Fund – good practice in stakeholder engagement.

Essex County Council – embedding good governance across the organisation

This case study outlines Essex County Council's actions to improve its governance arrangements and establish a culture of good governance.

INTRODUCTION

In 2010, Essex County Council ('the council') made a solid commitment to enhance its corporate governance arrangements in support of its transformation process. The council's reputation was under the spotlight following the departure of the previous leader during the House of Lords expenses scandal. Both matters led to the establishment of a corporate governance project championed by the subsequent leader of the council and the then chief executive. In time, this has led to a robust 'business as usual' culture of good governance across the authority.

The project first identified gaps in the council's systems and processes by inviting external auditors to carry out two 'ethical governance audits'. Their findings were combined with those from internal assurance services to create a programme of work, outlined each year in the council's annual governance statement.

The initial phase of the project saw a focus on making improvements in the structure, clarity and robustness of systems and policies. Once the bulk of that was underway to give the work a foundation, the project's focus shifted to cultural and behavioural considerations, and to working out how to embed those improvements across the whole of the organisation. A key

goal was to enshrine good governance as a responsibility for all leaders, not just those few charged with specific governance roles.

LEADING FROM THE TOP

The council established a corporate governance steering board chaired by the leader of the council. Its membership includes the leaders of the three main political groups. Supported by a bespoke corporate governance performance report, the board monitors governance arrangements and helps to identify areas for improvement. Influential elected members are thereby seen to set the standard for others to follow.

The project was sponsored by the chief financial officer, providing senior leadership from among the officer corps. In time it was handed to the council's monitoring officer to embed the new processes and culture across the council under 'business as usual'. The monitoring officer remains responsible for the council's assurance framework.

DEDICATED RESOURCE

The council committed appropriate funding to the project to ensure it was adequately resourced and could bring about a real step change in the control environment. The project was run as part of the council's transformation programme, recognising that good governance is key to successful organisational change.

One of the benefits realised by the project was the establishment of a permanent resource dedicated to co-ordinating the council's governance arrangements after project closure. This is not a compliance role but one of analysis and co-ordination, maintaining the council's focus on this key area, bringing together people from across the council in shared responsibility.

ASSURANCE FUNCTIONS

Some years ago, the council brought together all its assurance functions (other than finance) into a single team led by the monitoring officer. This created a strong and cohesive team, made up of professionals from various disciplines, to work together to improve and embed good governance. The team brings together corporate lawyers, auditors, strategic risk advisers, democratic services officers, officers from scrutiny, equalities, health and safety, business continuity planning and member support. The team works together and with others to identify areas of weakness and deliver improvements which benefit the council and its residents.

CHANGING BEHAVIOURS

The latter part of the project and subsequent work was aimed at influencing attitudes, values and behaviours. The improvement project was as much about this as it was about changing the 'nuts and bolts'. A tone was set by the leaders of the organisation which was then echoed through all subsequent internal communication as improvements were implemented, line managers 'walked the talk' through extremely high completion rates of the governance e-learning course, and a major internal consultation and focus on reducing perceived bureaucracy has made it easier for people to knowingly do the right thing.

Some key elements delivered across the council during this time were as follows:

- The creation of a regular 'corporate governance dashboard' to support informed conversations among officers and members about the council's governance.
- The development of bespoke corporate governance e-learning modules, mandatory for all relevant employees and councillors, and publicly endorsed by group leaders and the councillor-led 'member development steering group'.

- The development of enhanced induction arrangements for officers and members which feature corporate governance.
- A review of cabinet and committee governance, including decision-making.
- Raising the profile of freedom of information legislation and complaint handling data to encourage personal responsibility and transparency.
- Implementation of a 'Speak Up!' campaign.
- Updating and strengthening the role of the monitoring officer in the council through the creation of a dedicated corporate governance budget and team.
- A review of the scrutiny function.
- Implementation of automated audit (internal and external) recommendation tracking.
- A 'bonfire of bureaucracy' – a thoughtful employee engagement exercise with a provocative name, encouraging open debate about the role of bureaucracy and bringing about a number of employee-led improvements.

Broxtowe Borough Council – an ethical mind set

Each year the management team at Broxtowe Borough Council undertakes an ethical exercise as part of an away day. The team looks across sectors at high profile cases showing where something has gone wrong, for example Volkswagen and Operation Yewtree. The team asks itself if something similar could occur at the authority and if it did, would it have been uncovered by the current governance framework? The authority has found this approach to be a creative way of undertaking a governance enquiry using a fundamentally ethical mind set rather than using a checklist.

Extracts from the reports presented at the council's away days are set out below drawing on experiences in the NHS.

LEARNING LESSONS FROM RECENT EXPERIENCE IN THE NHS

Purpose of the report

To stimulate a discussion about what relevant lessons can be learnt from NHS experience, various parts of which have been the subject of a number of critical reports following major failings in patient care, with a view to incorporating lessons which can be learnt into our management practice within Broxtowe.

Detail

The management failings in a number of NHS trusts have been examined in some detail to identify the key aspects of poor, unsafe or dangerous practice. Within this report each inquiry is examined in turn, identifying the main management failings associated with each, and questions for reflection are set out to aid our discussion. There are three overarching themes which are summarised below.

1. Inadequate use of data

In each case, those responsible for running the establishment should have known of failings which were only fully uncovered following external review. Good management analysis of data which was already available would have highlighted dangers, signals and problems. However, through:

- fragmentation (an inability to piece together data which existed in different places)
- a pursuit of other priorities which were thought at the time to be more important
- a lack of urgency
- an inability to use the data to create momentum for change

the problems which should have been identified and dealt with continued to the detriment of patient care.

2. Insufficient emphasis on customer (patient) care and insufficient knowledge about what was happening on the front line

Managers became detached and insulated from the problems at each establishment, with the result that they:

- either did not know or did not care sufficiently
- did not adequately prioritise the problems which existed
- were not strongly enough motivated to urgently put problems right.

In most cases they ‘lost the plot’ – forgetting the main purpose of their management activity and putting other goals, particularly financial ones, ahead of patient care.

3. Accountability

In each case the opprobrium heaped on the aforesaid failing managers is tangible. There is a new clamour for managers to be held to account for their past failings. New models with which to measure effectiveness are being used and are being used retrospectively to identify specific failings and individual culpability. The use of data (quantitative and qualitative) and the rigour with which we as managers hold responsible officers (and each other) to account for quality service delivery will be increasingly demanding and relevant to local government in the coming days, particularly where lives are at risk.

NHS HOSPITAL

A television documentary by Panorama in May 2011 exposed the shocking routine mistreatment of people with learning disabilities.

The failings identified included the following:

- Almost half of patients were placed far away from home (not within easy reach of relatives).
- Average length of stay was 19 months – predominantly people were admitted after a crisis but there was no urgency relating to move on plans.
- There were a very high level of recorded physical interventions (restraint which could not under any circumstances have been considered ‘normal’).
- Opportunities to pick up failings in quality of care were repeatedly missed, eg patients attended A&E on 78 occasions; police had 29 reported incidents and there were 40 safeguarding reports to the local Council.
- Routine healthcare needs were not attended to, for example dental problems.
- There was little opportunity for outsiders to observe daily living, which enabled the development of a closed and punitive culture.
- A failure of provider to pick up on any of the above markers or provide a focus on clinical governance or key quality markers.
- Adult safeguarding systems failed to link together disparate pieces of information.
- Serious failings in commissioning led to failure to assess the needs of individuals and promote their rehabilitation back home. There was a lack of evidence that people had meaningful activity during the day.
- Mental Health Act Commissioner failed to follow up referrals and the Care Quality Commission (CQC) did not respond to whistleblowing.

QUESTIONS TO REFLECT ON:

- Do our performance management arrangements alert managers to ‘danger signals’?
- Do our systems (particularly concerning vulnerable people) enable us to piece together information from multiple sources?
- Do we have clear ‘quality models’ we can benchmark services against?
- Do we reflect on the quality of our commissioning processes and learn lessons when we go wrong?

- Do our complaints and whistleblowing processes work properly in all situations, eg in retirement living?
- Do we need to promote the complaints system and promote advocacy and/or independent visiting arrangements?
- Should we do more to promote feedback on service quality especially where vulnerable people are involved?

KEOGH REVIEW INTO THE QUALITY OF CARE AND TREATMENT PROVIDED BY 14 HOSPITAL TRUSTS IN ENGLAND

Sir Bruce Keogh was asked by the prime minister to conduct a review into the quality of care and treatment provided by hospital trusts with persistently high mortality rates. This was prompted by the fact that the failures at Mid Staffordshire NHS Foundation Trust were associated with failures in all three dimensions of quality: clinical effectiveness, patient experience and safety. He selected 14 hospitals for investigation based on the fact that they were outliers for the previous two years on the hospital mortality index or standardised mortality index.

Sir Bruce Keogh adopted a methodology which included looking at hard data and combining that with soft intelligence. The model combined a clear trigger for action followed by detailed data analysis leading to key lines of enquiry rather than an inspection based on a predetermined framework. He used a multidisciplinary diverse team 15 to 20 strong (including patients, front line doctors and nurses) to go into the hospitals to get under the skin of each hospital. There were no rigid tick box criteria. Staff and patient focus groups were important in the new process.

FINDINGS

- Poor hospitals regard listening to staff and patients and engaging them in improving services as a low priority.
- Poor hospitals have limited capability to use data to drive quality improvement.
- Boards had not grasped the quality agenda because they were chasing other targets, such as waiting times. Often financial challenges took a higher priority than dealing with quality issues.
- Some trusts were acting in professional isolation. This meant that they were ‘behind the curve’ and not in touch with best practice.
- There was a lack of value and support given to front line officers.
- Some boards used data simply for reassurance rather than the forensic sometimes uncomfortable pursuit of improvement.

QUESTIONS FOR REFLECTION

- Do we run the risk of ‘hitting the target but missing the point’?
- Do we have any areas of in-attentional blindness?
- Do we have an over-emphasis on overcoming the financial challenge we face at the expense of quality failing or customer failing?
- Are we sufficiently well in touch with best practice?
- Do we use data for reassurance rather than the ‘forensic sometimes uncomfortable pursuit of improvement’?

- Do we place sufficient emphasis and value on what front line staff think of our progress/ service delivery quality?

Conwy County Borough Council – Entrepreneurial Council 2015

The following case study demonstrates how Conwy County Borough Council ('the council') considered the outcomes it wished to achieve and was able to take advantage of an innovative opportunity to assist towards the achievement of its vision. The project was to develop a strategic approach for delivering major events in order to use them to raise the profile of the area and create an economic benefit for the county.

In 2010, the council recognised that events are an important part of the area's economy, which led to the development of the first events strategy. The strategy acts as a key economic driver, with the corporate events programme being seen as an essential part of the council's regeneration work across the county.

THE PROJECT'S OBJECTIVES

In addition to the desire to raise the profile of the area and provide an economic boost, the council wanted to maximise the use of built and natural key assets, eg water sports, outdoor activities, cultural events, Theatr Colwyn, Venue Cymru, Porth Eirias and Eirias. Central to the approach has been to get Conwy County noticed on the world map, and this was achieved through attracting a certain calibre of events and the partners involved, such as international motor sports who organise and run Wales Rally GB, the thirteenth round of the World Rally Championship.

THE COUNCIL'S APPROACH

The council's strategy does not sit on a shelf but rather is a 'way of life'; it's about doing the best for the area in which people work and live. It's called the **three Ps!**:

1. **Place** – what we have to offer.
2. **People** – who we serve and our team.
3. **Passion** – our love of what we do and the beautiful location of Conwy County.

The council saw an opportunity and gap in the market because of other public sector organisations pulling away from supporting events as they considered them not to be core activities. Elected members and senior team showed vision, commitment and a forward thinking outlook. They bought into the strategy and because of this the council has been able to take advantage of the opportunities and increase the number of successful events the county hosts or runs.

Some would say that what the council is doing is bold and brave when the authority is under pressure to protect core services, but the authority sees the work that is done on events as underpinning the economy of the county and an essential part of the council's priorities. The focus over the next few years is to continue to push the boundaries and attract events that generate significant direct economic, social and cultural benefits to Conwy County.

THE PROJECT'S ACHIEVEMENTS

The most significant achievement is the financial return. The council has been able to independently verify that over the last two years, for every £1 in sponsorship that has been invested, the authority has seen a return on investment of over £32.00. On top of the measured financial return there is the considerable coverage that the county receives by

hosting world events as well as other measures, such as the events programme definitely contributing to Llandudno being voted the number three destination in the UK to visit behind Edinburgh and London.

Cardiff City Council – practical examples

The following examples illustrate where Cardiff City Council ('the council') has been able to improve its governance arrangements in various areas.

GOVERNANCE AND ENGAGEMENT PROJECT

As part of an organisational development programme, the council has a governance and engagement project, led by the director of governance and legal services, which reports to the enabling and commissioning board (chaired by the corporate director resources) on a monthly basis. The project aims to ensure that the council has robust governance arrangements by "promoting openness through increased citizen engagement and information sharing, enabling transparent decision making and providing clearer opportunities for people to participate in decision making processes".

IMPROVING SCRUTINY

The council has also adopted an improving scrutiny project, which has formulated 20 development actions, one of which is an annual self-assessment by the council's five scrutiny committee chairs on the conduct and impact of scrutiny. The assessment methodology is based on the Characteristics of Effective Scrutiny in Wales, which makes parallel provisions to parts of the revised governance Framework (and will be reviewed to consider any further changes to reflect the revised CIPFA/Solace Framework).

RELATIONSHIP MEETINGS

We have introduced an arrangement whereby internal audit officers have a 'relationship meeting' with each director every quarter, which is proving to be useful and mutually beneficial. It provides for a regular dialogue between internal audit and senior management to help the understanding of risks, challenges and priorities across directorates, to enable audit resources to be targeted to best effect, thereby ensuring internal audit continues to add value. This also provides an opportunity to discuss matters arising from audits and working together to consider how the internal control environment can be best enhanced, recognising the resource pressures faced by management teams.

SENIOR MANAGEMENT ASSURANCE STATEMENT

All council directors are required to complete a senior manager assurance statement (SMAS) every six months, and internal audit officers offer a challenge to how the statement is completed, seeking more evidence to support a director's view. The council has developed its statement over the years and believes it is very effective in recognising the key role directors play in owning governance arrangements and being held to account for this.

The SMAS has also become a key means of highlighting and monitoring the significant issues within the council, which may or may not be captured as part of the corporate risk management arrangements, so that senior managers as a whole can be made aware of emerging issues and seek a strategic corporate means of mitigating the associated risks. The council intends to introduce a separate assurance statement for the chief executive to complete at year end.

CORPORATE PARENTING AND SCHOOL GOVERNOR APPOINTMENTS

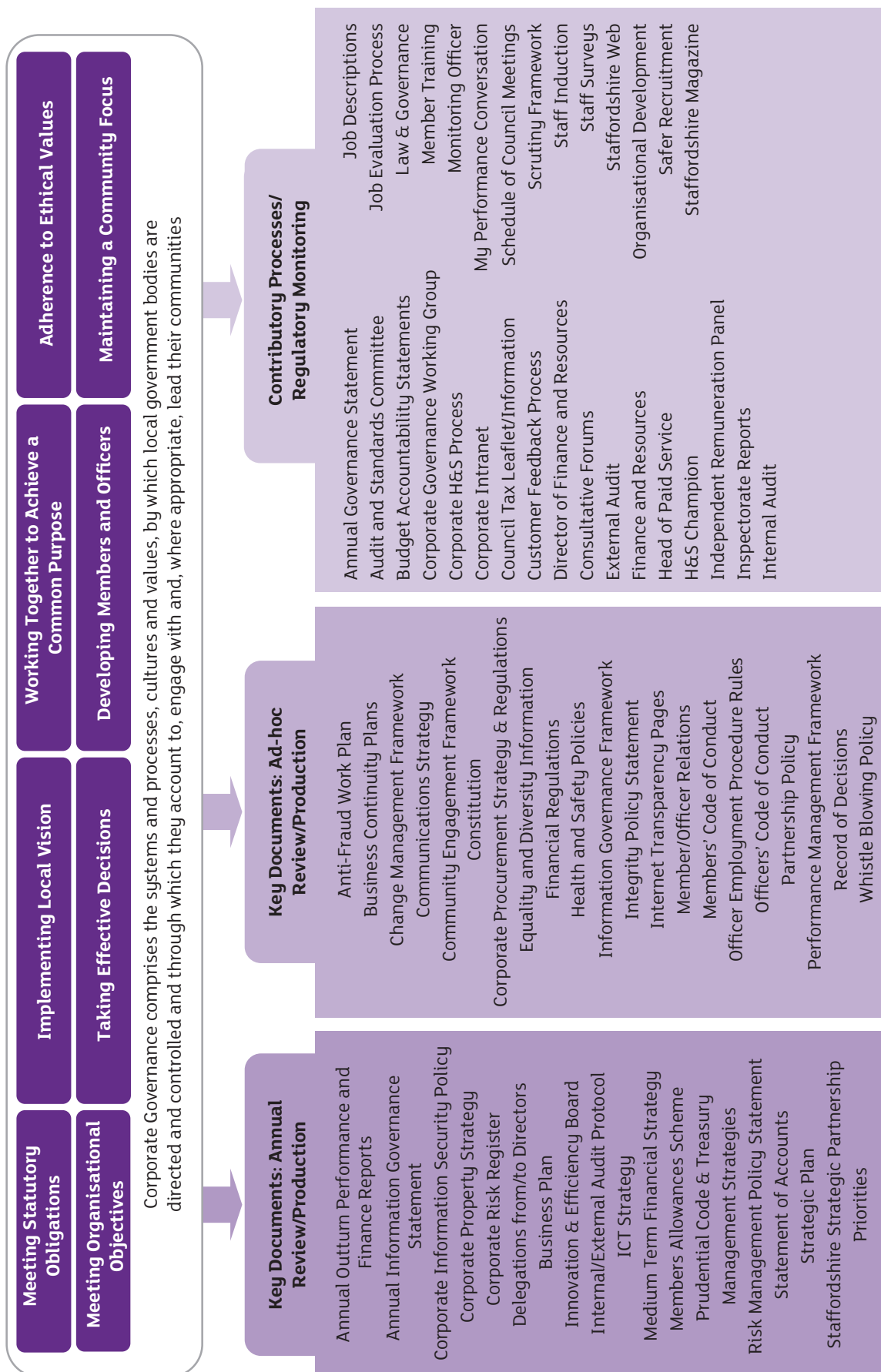
In order to improve the effectiveness with which the council discharges its corporate parenting role for all children in the care of the local authority, the council has established a corporate parenting advisory committee. Similarly, in order to improve the process for school governor appointments, the council has established a local authority governor panel.

Staffordshire County Council – single sheet framework

Staffordshire County Council draws together on a single sheet all its systems, processes and documents that contribute to the authority's governance. The extent to which they are in place and effective is considered as part of the authority's annual review. The document is reproduced below.

Staffordshire County Council Corporate Governance Framework

Principles, Statutory Obligations and Organisational Objectives



West Midlands Pension Fund – good practice in stakeholder engagement

This case study looks at the arrangements that West Midlands Pension Fund has in place for effective engagement with its stakeholders. CIPFA carried out a governance assessment at WMPF in 2015 and this case study is drawn from the findings.

INTRODUCTION

West Midlands Pension Fund (WMPF) is one of the larger local government administrated pension funds in the country. Affiliated to Wolverhampton City Council by statute, the fund is an autonomous organisation with its own governance arrangements.

WMPF has over 275,000 members and 450 scheme employers as at 31 March 2015. It has 116 staff and is governed by a pensions committee whose role is to manage, administer benefits and strategically manage the fund's assets. It is a committee of Wolverhampton City Council (the administering authority) which has representation from the seven West Midlands metropolitan district councils and local trade unions.

STAKEHOLDER ENGAGEMENT

WMPF's stakeholders include recipients of pensions, members who are paying in to the fund, and employing organisations. There is a culture of open and constructive engagement by WMPF with its key stakeholders and the interests of members are at the forefront of the way WMPF is governed and managed.

WMPF has a variety of ways in which members and organisations are engaged. This is guided by its customer engagement strategy that sets out why and how it engages with its stakeholders and includes:

- Surveys (available online at www.wmpfonline.com, via customer service advisors and in reception) which record feedback on many aspects of customer service including the quality of written material, online communication, in-person customer service, as well as gathering data on whether customers believe they are treated fairly by the fund.
- Quarterly briefing notes and e-newsletters for stakeholders.
- A robust complaints process which is monitored by the compliance and risk function of the fund.
- A self-service officer compliment system where data is captured regarding customer compliments.
- A customer journey mapping programme which ensures stakeholders are involved in changes to internal processes designed to benefit customers.
- Face-to-face contact, for example at WMPF events such as the annual general meeting (for trustees and employer) or roadshow programme or visitors to the reception (available to all members at any time).

QUALITY IMPROVEMENT

WMPF has a culture of quality improvement. For example, the staff forum is the primary vehicle for providing feedback to identify service improvements to customers. Customer service training is provided as core training for front line staff.

In addition, there are defined quality assurance systems, independently accredited such as the customer service excellence award. WMPF established consultation groups to review the

2014 changes to the pension scheme, and they increased the availability of information and presentation services to customers to help raise awareness of the 2014 scheme changes.

WMPF is very open about the services it provides, its performance and decisions that are taken. This information is all easily accessible and available on its website. Pension committee meetings are open to the public (except for reserved business) and minutes are also made available on the council's website.

CASE STUDIES FROM OTHER SECTORS

4.2 Sectors other than local government can be useful in providing learning points, particularly in this era of increased collaboration. Set out below are the following case studies:

- Mid Staffordshire NHS Foundation Trust
- Barnsley College
- Stakeholder engagement
- Includem
- Northern Ireland Events Company

Mid Staffordshire NHS Foundation Trust

Mid Staffordshire NHS Foundation Trust is well known for the failings that occurred prior to 2010 in relation to the operation of the health care system as a whole. The key events and timelines are noted in the following table as concerns about the trust increased.

2001	■ Stafford Primary Care Group wrote a report critical of the Mid Staffordshire General Hospital's management and leadership
2002	■ The Commission for Health Improvement published a highly critical report of the trust's low staffing levels, poor quality of clinical data and poor standards of cleanliness
2003	■ A peer review report into care for critically ill and injured children raised serious concerns about the accident and emergency department
2004	■ The trust received a Healthcare Commission zero star rating after receiving a three star rating the previous year
2005	■ The Barry Report looked into whistleblowing complaints
2006	<ul style="list-style-type: none"> ■ The trust requested £1m for redundancies on two occasions ■ A peer review of critical children's services and the accident and emergency department raised serious safety concerns ■ The trust's auditors raised concerns over risk management and assurance
2007	<ul style="list-style-type: none"> ■ A national report on mortality rates showed that the trust was the second worst outlier in the country ■ Mortality alerts for a number of conditions raised Healthcare Commission concerns ■ The Royal College of Surgeons' report described a dysfunctional surgical department at the trust
2008	<ul style="list-style-type: none"> ■ Mid Staffordshire NHS Trust was awarded foundation trust status ■ The Healthcare Commission launched a full investigation into the trust
2009	<ul style="list-style-type: none"> ■ The Healthcare Commission report revealed: <ul style="list-style-type: none"> – a chronic nursing staff shortage – equipment problems – poor weekend medical cover – a bullying culture – that targets overrode quality ■ The health secretary announced an independent inquiry into the trust's failings following further reports and calls for a full public inquiry

The following summary outlines some specific governance failings that were noted in the Report of the Mid Staffordshire NHS Foundation Trust Public Inquiry (the Francis report), published in 2013, and how they fit with the respective principles from the International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014).

A. BEHAVING WITH INTEGRITY, DEMONSTRATING STRONG COMMITMENT TO ETHICAL VALUES, AND RESPECTING THE RULE OF LAW

- There was a negative culture at the trust and one of self-promotion rather than critical analysis.

- An ineffective trust whistleblowing policy meant that warning signs pointing to serious problems were not resolved.
- The regulator fiercely guarded its independence rather than fostering good relationships with others.
- The local medical community failed to raise concerns until it was too late.

B. ENSURING OPENNESS AND COMPREHENSIVE STAKEHOLDER ENGAGEMENT

- There wasn't a culture of openness or stakeholder engagement so instances of poor care were not addressed.
- Staff and patient surveys continually gave signs of dissatisfaction but no effective action was taken.
- Problems indicated by formal assurance systems were ignored and put down to poor record keeping.
- Insufficient priority was given to communication with regulatory and supervisory bodies.

C. DEFINING OUTCOMES IN TERMS OF SUSTAINABLE ECONOMIC, SOCIAL, AND ENVIRONMENTAL BENEFITS

- The trust pursued the wrong priorities and prioritised finances and the foundation trust application over care quality.
- The regulator focused on corporate governance and financial control without properly considering issues of patient safety and poor care.

D. DETERMINING THE INTERVENTIONS NECESSARY TO OPTIMISE THE ACHIEVEMENT OF THE INTENDED OUTCOMES

- The board permitted a mismatch between the resources allocated and the needs of the services to be delivered.
- There was no detailed scrutiny by the oversight body regarding the impact of the trust's financial plan and associated staff cuts on patient care.

E. DEVELOPING THE ENTITY'S CAPACITY, INCLUDING THE CAPABILITY OF ITS LEADERSHIP AND THE INDIVIDUALS WITHIN IT

- The trust lacked a sense of collective responsibility for ensuring quality of care.
- Poor leadership, recruitment of staff and training led to declining professionalism and tolerance of poor standards.
- The trust board took false assurance from good news and tolerated/explained away bad news.
- Senior clinical staff were disengaged from the trust's leadership.

F. MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT

- Priority was given to ensuring the trust's books were in order for its foundation trust application.
- The purchaser/commissioning function was re-organised but a system to manage the inevitable risks was not put in place.
- Metrics focused on patient safety and outcome based performance measures were replaced with more indirect ones.

- It was unclear who had responsibility for following up peer review recommendations.

G. IMPLEMENTING GOOD PRACTICES IN TRANSPARENCY, REPORTING, AND AUDIT, TO DELIVER EFFECTIVE ACCOUNTABILITY

- The regulator relied on the trust's assurances regarding quality issues.
- External agency responsibilities and accountabilities were not well defined resulting in 'regulatory gaps'.
- Serious concerns raised by auditors were not picked up by the regulator and the Department of Health.
- Local scrutiny committees failed to appreciate the seriousness of the signs indicating the trust's deficiencies.

Barnsley College – a further education college in the North East of England

BACKGROUND

Barnsley College is a large tertiary college serving Barnsley and surrounding areas in South Yorkshire. In 2013/14 it had 9,550 students and generated an operating surplus of £1.35m.

Over recent years Barnsley College has undergone a massive redevelopment, with many superb new facilities available to students. Work on the Old Mill Lane campus was completed in 2011 and this now serves as the main campus building. The college invested just over £8.8m in capital projects in 2013/14.

In 2010, governance at Barnsley College was judged to be outstanding according to its inspection report. This case study describes the characteristics of this college's governance.

OVERVIEW – THE PROVIDER'S MESSAGE

Chair of Governors:

Following the crisis in 2000, three successive principals brought their particular focus and specialisms into play, until the college was judged outstanding in 2010. Along the way, the make-up, delivery and practice of governance changed too. But the biggest series of changes to the governing body and to governance itself has occurred since 2008.

THE GOOD PRACTICE IN DETAIL

Governance at Barnsley College was judged good in 2003 and 2007, and outstanding in 2010. The chair of governors at that time, Frank Johnston, was appointed in 2009, having been vice-chair for the previous seven years. He identified the catalyst for the transition from good to outstanding as a change to the practice of governance. There is a participative approach in which the chair, the board and the principal work together to achieve common goals. This partnership model is also central to the principal's approach to the wider leadership and management of the college.

The 2003 inspection report stated that "governors and senior managers set a clear strategic direction and give strong leadership", and the 2007 report that "the college is well led and governance is good, the principal and governors have reviewed the mission and strategic aims which now focus more clearly on learners and their achievements."

By 2010 the inspection report made it clear that governance had moved up a gear to outstanding:

Governors make a valuable contribution to setting a clear strategic direction and ambitious targets for the college. They understand the college and its context extremely well and monitor academic and financial performance rigorously. The full governing body considers curriculum and quality matters, which enables governors to have a clear strategic oversight of performance.

In the words of the chair:

The governing body is more concerned with outcomes than protocols; its model of governance is that the college is a business, the governors are non-executive directors and the principal is the executive director.

To make it work, the board embraced a participative, team-based approach in which governance is dynamic, business-minded and community-focused. The board's essential role remains traditional in the sense that it sets and reviews the college's mission, values and strategic priorities, but the framework within which it operates has been changed. It is highly structured and focused and incorporates the following features:

- The annual process of setting strategy begins with a two day governors' strategic seminar held in January. The seminar is the start of the process of updating the development plan, which is the key strategic document.
- The senior management team (SMT) formally proposes the college's strategic priorities to governors at the March board meeting. Once the strategic priorities are agreed, the SMT produces the following year's development plan which is presented to the board for approval in July.
- The development plan provides a challenging framework and articulates the strategic priorities agreed by the board in March.
- Progress against the development plan is monitored regularly by governors, the SMT and other managers. Throughout the year governors receive updates on specific developments such as external inspections and progress reports relating to specific strategies and action plans.

Within this structure, there is much else that is good practice. For example:

- Board papers and reports are as succinct as possible, as are most documents produced for governors' consideration.
- Governors receive briefing packs on events and progress between board meetings.
- A link governor scheme involves governors making one or more linked visits to the college each year after which governors provide written feedback for the governing body and the principal. Each visit is linked to a strategic priority.
- Governors undergo a formal interview process and their skills are assessed against a skills matrix. Vacancies are advertised and targeted at community groups or employers when specific skills are sought.
- Individual appraisals for governors have been introduced.
- Governors produce an annual self-assessment report using a ten-point checklist.

Stakeholder engagement

The following is taken from an example provided by the Institute of Internal Auditors – Australia. It shows how an organisation can develop a stakeholder relationship and communication plan.

A public sector entity introduced a plan to identify and categorise its stakeholders. Stakeholder power was determined along with attention and influence. By initiating communication and stakeholder management, the entity can now identify and manage mutual interests more effectively while accomplishing organisational objectives.

The benefits of a stakeholder management system include the following:

- The most influential stakeholders are identified and their input can then be used to support the entity.
- Support from the most influential stakeholders will assist the entity in achieving its objectives.
- By frequently communicating with stakeholders, the entity can ensure that it fully understands the benefits offered as well as the associated costs.
- The entity can anticipate likely reactions of stakeholders to organisational communications and progress more effectively, and can build into its strategy the actions that will be needed to capitalise on positive reaction while avoiding or addressing any negative reactions.
- The entity can identify conflicting objectives among stakeholders and develop a strategy to resolve any issues that arise.

Includem

This case study illustrates how a small charity in Scotland ensures that its values are embedded across the organisation. CIPFA carried out a governance assessment at Includem in 2015 and this case study is drawn from the findings.

BACKGROUND

Includem is a registered charity constituted as a limited company under the Companies Act 2006. It has an annual turnover of £3.8m and employs 90 staff mainly in the west of Scotland. It provides one-to-one support to society's most vulnerable and troubled young people, providing intensive support in the community to around 400 young people each year across Scotland. It works primarily to support young people aged 12 to 18 who are subject to formal measures of care and who are looked after at home or in other community placements. Most of Includem's work is commissioned by local councils and grant awarding bodies.

Includem recognises the need not just to be a supplier of services to local government, but also to share the same values as its client councils and seek common outcomes for citizens.

EMBEDDING CORE VALUES

Includem's values are explicit, easily understood and memorable. The application of those values is apparent in the following ways:

- Testing candidates during recruitment exercises to see if they share the same values. This involves staff at different functions and levels (not just line managers) in the selection process.
- Reviewing again knowledge of values during annual appraisals and monitoring behaviours and staff conduct to ensure consistency with those values.
- Using a monitoring system specifically designed to oversee the welfare and protection of young people (one of the main risks at Includem).
- Involving all staff (including 'back office' personnel) in annual events who engage with their young people and their families, to celebrate success and share in positive outcomes which helps to further the entity's values.
- Ensuring the values and purpose of Includem are widely known by all staff and board members.
- Ensuring that at board meetings young people are the main focus of discussions and that decisions taken are about sustaining the services provided to them.

Northern Ireland Events Company

This case study illustrates what can happen when an organisation loses sight of its core purpose. It highlights the risks when setting up new public bodies and problems with strategic drift.

Analysis of The Northern Ireland Events Company (2015), a report produced by the Northern Ireland Audit Office (NIAO), shows that the Northern Ireland Events Company (NIEC) displayed weaknesses in almost all aspects of governance, including:

- a lack of scrutiny and oversight
- examples of conflicts of interest
- deficits caused by financial mismanagement
- failure to uphold ethical standards
- an unacceptable level of performance and accountability by the accounting officer.

Among a catalogue of failure was that NIEC lost sight of its original purpose. It was incorporated as a limited liability company with a remit to support major events in Northern Ireland. Its main source of funding was provided by central government and it was controlled by a board of publicly appointed non-executive directors. Day to day management was carried out by an executive management team, headed by a chief executive, who was also appointed accounting officer by the sponsor department.

Originally, NIEC was established because government believed that a separate events organisation, sponsored and funded by a government department, could attract private sector investment and be at 'arm's-length' from government. It was therefore established as a private company limited by guarantee.

A major contributing factor to the failure of NIEC was a change in strategic direction to take ownership of and promote events, as well as to grant fund events. Initially, NIEC primarily provided grant funding to external event organisers who took the bulk of the risk relating to events and limiting any losses to the amount of grant provided to organisers. However, within five years of being established, NIEC began to become involved in promotional activities related to major events, motocross events being one example. In promoting events NIEC contracted directly with, and paid fees to, rights holders. It also contracted directly with and paid suppliers for goods and services. This change in strategic direction greatly increased the financial risk to which NIEC was exposed.

Investigations, notably by company inspectors appointed by the Department of Enterprise, Trade and Investment (DETI) under Article 425(2) of the Companies (Northern Ireland) Order 1986, found no evidence that the change in strategic direction from grant funder (with limited liabilities) to a promoter (with unlimited liabilities) was supported by a NIEC board decision or approved by the sponsor government department. Instead, it appears that the change came about as a result of 'strategic drift' over a period of time. According to the auditors, some board members told company inspectors that they were unaware that NIEC was promoting events. Having failed to identify the significant change in business activities, the board did not recognise the increased financial and operational risk that this change brought with it.

ANNUAL GOVERNANCE STATEMENTS

Reporting

- 4.3** Local authorities are required to prepare a governance statement in accordance with *Delivering Good Governance in Local Government: Framework* and to report publicly on the extent to which they comply with their own code of governance on an annual basis, including how they have monitored the effectiveness of their governance arrangements in the year, and on any planned changes in the coming period. The process of preparing the governance statement should itself add value to the governance and internal control framework of an organisation.
- 4.4** Key good practice features of an annual governance statement are described below:
- The statement has been properly approved.
 - It is regarded as a valuable means of communications which will enable stakeholders to understand the authority's governance arrangements.
 - It is easily accessible by authority members and members of the public, for example:
 - through its prominent display on the authority's website
 - publishing it with, but separately from, the statement of accounts.
 - It has been clearly thought out and reflects the vision, character and structure of the authority, ie the big picture and not the detail.
 - It demonstrates ownership by the authority and has a high status within senior management.
 - It is a genuinely shared effort with wide input from outside the finance and audit functions.
 - It is a key document for showing how the authority is achieving its strategic objectives.
 - It is in an open and readable style.
 - It demonstrates challenge.
 - Issues are clearly articulated and it communicates a clear and concise message.
 - Weaknesses together with areas for improvement are highlighted.
 - It clearly communicates what has been done to resolve significant control issues and what remains to be done.
 - Actions identified are specific, measurable, achievable, realistic and time-related (SMART).
 - Responsibility for those actions is clearly identified.
 - It is a 'living' document, ie it is not focused exclusively on year end and communicates significant issues which may change from year to year.
- 4.5** Other innovative features might include the following:
- Good use of diagrams to communicate the message more effectively and reduce the need for text.
 - Use of hyperlinks to key governance documents to facilitate a brief and more user friendly statement.

Examples

4.6 Set out below are some recent annual governance statements (AGSs) from the following organisations that illustrate some of the points summarised above:

- London Borough of Lewisham
- Milton Keynes Council
- Huntingdonshire District Council
- Kent Fire and Rescue Service

London Borough of Lewisham – extract from AGS 2014/15

HOW HAS THIS STATEMENT BEEN PREPARED?

Every year a review of the effectiveness of the council's governance framework is conducted by the annual governance statement working party which comprises a team of policy, legal and audit officers with expertise in governance and internal control matters. The group meets quarterly to collate and evaluate governance evidence and identify areas requiring action, and is responsible for analysing CIPFA/Solace guidance in relation to the development of this statement and ensuring that the statement is approved via the council's key control mechanisms.

WHAT ARE THE COUNCIL'S GOVERNANCE ARRANGEMENTS?

The council's governance arrangements aim to foster:

- effective leadership and high standards of behaviour
- a culture based on openness and honesty
- an external focus on the needs of service users and the public.

Lewisham's directly elected mayor provides the council with clear strategic direction and effective leadership, but the council also benefits from the perspectives and contributions of its 54 councillors.

The council's constitution clearly defines the roles of councillors and officers, and this clarity contributes to effective working relationships across the council. The constitution working party, the standards committee and the audit panel monitor and challenge the governance arrangements and ensure their robustness. The council has worked closely with its partners, both strategic and operational, primarily through the Lewisham congress, which had its first annual meeting in October 2014.

The council has two statutory partnership boards:

1. The safer Lewisham partnership, which works to protect the community from crime and help people feel safer.
2. The health and wellbeing board, which works to identify local health challenges and lead on the activity necessary to address them.

Milton Keynes Council – extract from AGS 2013/14

Annual Governance Statement Action Plan 2013/14

Issue	Action	Outcome	Lead Officer	Completion Date
1 There is a budget gap as identified in The Medium Term Financial Plan	Effective process used for managing budgets and monitoring and achieving identified savings	2014/15 outturn in line with budget and forecasts Balanced budget set for 2015/16 Action plan in place to address budget gap for future years	Corporate Director Resources/ AD Financial Management	March 2015
2 There will be a new administration after several years	Cabinet members are fully briefed on relevant issues. Officers and members are aware of, and conform to, the member/officer protocol.	Effective transition of Leadership	CLT/ Council Leader	September 2014
3 Officers working across new boundaries	Council processes aligned to the new boundaries	Members issues are referred to the correct member in the first instance	CLT	June 2014
4 A significant number of new members	Effective training delivered to all members. Clarity of roles and responsibilities to be provided.	Role profiles agreed and in place. Newly elected members in receipt of personal development plans and to have received appropriate training	AD Law & Governance/ Member & Electoral Services Manager	December 2014
5 Overview and Scrutiny arrangements are not effective in holding the Executive to account and developing policy.	To undertake a review of existing arrangements, and agree on issues, solutions and way forward.	Agreed timescale for implementation of proposal	AD Law & Governance/ Committee Services & Scrutiny Manager	January 2015
6 Transition resulting from appointment of a new Chief Executive and a further four members of the Senior Leadership Team	Processes are in place to manage the changes at Senior level to ensure new officers fully deliver their roles and responsibilities effectively.	Senior Officers in post on permanent appointments. Seamless transition for the Council with no adverse impact to service delivery.	CLT/ HR Service Delivery Manager	December 2014
7 The Council's Code of Corporate Governance has not been updated since 2010.	A review of the Council's Code of Corporate Governance to be undertaken to ensure that it describes the Council's governance framework and the arrangements through which this is delivered.	A fit for purpose Code of Corporate Governance which is complied with.	CLT/ Corporate Director Resources	March 2015
8 Increased reliance on a wide range of Partners to work with the Council to deliver key services e.g. health	The process for overseeing and monitoring key partnerships is effective	Annual review provides assurance of effective partnership governance arrangements	CLT/ Head of Policy & Performance	January 2015
9 An increasing number of core services are being delivered through large and complex contracts.	Arrangements for effective contract management are in place.	Internal Audit to provide at least a satisfactory opinion on audits of large contracts	CLT/ AD Public Realm	December 2014
10 There is a need to demonstrate that proposed benefits are achieved from major programmes and projects.	Arrangements are in place to formally evaluate benefits gained from all major programmes and projects.	Benefits realisation review undertaken providing at least satisfactory opinion	CLT	December 2014



Huntingdonshire District Council – extract from AGS 2013/14

The following action has been taken:

- The programme and project management toolkit was approved by the project management working board and launched in June 2014.
- The managing director attended the July 2014 panel meeting and explained how a culture of compliance was being promoted and that the new management team would be charged with delivery of the audit actions as a priority.
- The management team formally consider all audit reports that have been given 'limited' or 'little' assurance opinions and agree with the relevant manager those improvements that need to be made.
- The head of resources has appointed temporary staff to the debtors team to deal with the issues identified by internal audit.
- Each year the panel considers how effective it has been in overseeing the council's governance arrangements.

This governance statement is reported to council once it has been approved. The chair of the panel submits a report to the same council meeting which summarises the work of the panel, so allowing the council to take comfort that key governance processes are being reviewed.

Kent Fire and Rescue Service – extract from AGS 2014/15. Principle 5: Develop the capacity and capability of Members and Officers to be effective and to deliver services effectively

Principle 5: Develop the capacity and capability of Members and Officers to be effective and to deliver services effectively		
How We Meet these Principles	Where You Can See Governance in action	Assurance Received and Issues Identified
<ul style="list-style-type: none"> We provide all staff with role maps or job descriptions setting out their duties clearly and document the personal qualities and attributes required for each post. We operate an appraisal scheme for all staff to identify development and skills needs and assess performance. We produce a Workforce Strategy setting out the key objectives for developing and training our staff. We operate a protocol to govern the relationship between Members and officers that ensures access to appropriate information. We treat everyone fairly and equally. We take the Health and Safety of our Staff extremely seriously. We provide new Members with induction training on appointment. We evaluate the training needs of Members and run briefings on key topics to ensure they have the knowledge and information to make effective decisions. 	<p>Our Current Vacancies Adverts</p> <p>Workforce Strategy 2013-2017</p> <p>Convention on Member/Officer Relations</p> <p>Equality and Diversity Vision and Objectives</p> <p>Corporate Health Indicators</p> <p>Member Training Programme</p>	 <p>A programme of training and briefing sessions for elected Members has been agreed to ensure Members remain up to date with current issues, are clear about their roles, and have sufficient information to make informed decisions.</p> <p>The qualifications, skills, behaviours and personal attributes required by staff in their roles are identified and documented, and reviewed annually.</p> <p>All employees receive annual appraisals which include an assessment of future training and development needs.</p>  <p>The current economic situation is likely to continue to see a reduction in the number of staff employed by the Authority. We have identified that this presents a potential risk to our ability to retain the skills and experience needed, and to identify suitable candidates for promotion in the future. Measures are being implemented to combat this risk.</p>

EMBEDDING GOOD GOVERNANCE – GENERAL POINTS

Introduction

- 4.7** *Delivering Good Governance in Local Government: Framework* (CIPFA/Solace, 2016) notes that it is crucial that governance arrangements are applied in a way that demonstrates the spirit and ethos of good governance which cannot be achieved by rules and procedures alone. Effectively, good governance needs to be embedded in an organisation. It needs to permeate every aspect of the organisation's culture. Therefore 'hearts and minds' must be won over – the need for and value of good governance must be explicit.
- 4.8** This section of the guidance notes provides some issues to consider in ensuring that good governance is appropriately embedded.

Issues to consider

- How is governance perceived in your organisation? Is it regarded as an enabler in terms of innovation or a barrier to it?
- How has the organisation tried to embed good governance in its culture? Has this been successful?
- Are the benefits of good governance transparent in your organisation? For example:
 - better informed and improved decision making
 - clear demonstration of integrity and probity
 - clear focus on outcomes
 - developing a risk management culture.
- How are the benefits of good governance communicated to those who may not be aware of them including some members and senior officers?
- How does the organisation engage with its members on governance issues? How might this be improved?
- Do managers and officers feel free to raise any concerns that they might have?
- Is the organisation's code of governance accessible? Is it easy to understand?
- How are good governance principles communicated to the organisation's contractors and partners? How effective is that communication?
- How is the importance of maintaining standards communicated? Is it successful?
- Is appropriate induction and training available to those who need it?
- Does the concept of good governance have support from the top of the organisation – the chief executive and leader? How do they demonstrate this?
- How are the political groups involved in developing and maintaining good governance?
- How does the organisation ensure that governance structures continue to be up to date and relevant? For example, decision making frameworks, roles and responsibilities and schemes of delegation.
- What is the monitoring officer's role in enabling and facilitating good governance?

USE OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)

4.9 Reinforced by the use of appropriate social media and other communication and consultation techniques, ICT can promote good governance in three basic ways, according to [Information Technology for Good Governance](#) (2001):

1. Increasing transparency, information, and accountability.
2. Facilitating accurate decision making and public participation.
3. Enhancing the efficient delivery of public goods and services.

4.10 Deployment of new technology can also pose serious risks, however, and cause many problems when either the technical or organisational aspects of its implementation and operation are not properly planned and managed. The right skills will be required both during and after implementation. The governing body should approve the ICT strategy and ensure there is appropriate oversight of ICT projects. It should also make sure that senior management sufficiently addresses ICT security, and specifically cyber security, whether developed in-house or outsourced.

Schedule to assist in putting the principles into practice

- 5.1** The following section looks at examples of the systems, processes and documents that might be cited by an authority as evidence of compliance with good practice.
- 5.2** The illustrative table below includes the following:
- Columns 1 and 2 reproduced from [Delivering Good Governance in Local Government: Framework](#) (CIPFA/Solace, 2016) illustrating:
 - the core principles and sub-principles of good governance and the behaviours and actions that demonstrate good governance.
 - Column 3 outlining:
 - examples of systems, processes and documentation and other evidence that may be used to demonstrate compliance (for illustration purposes only)
 - self-assessment tools and sources of further guidance.
- 5.3** If using this approach, it should be stressed that authorities will need to assess how far their processes and documentation meet the criteria suggested, otherwise the exercise will become a box-ticking process rather than a qualitative exercise. One way to make the exercise more challenging would be to score the authority's arrangements on a scale of 0 to 10, where 10 represents very best practice. This could be done by adding two extra columns – one for a self-assessment score and one to add plans for improvement.
- 5.4** Authorities might find this a practical way of approaching the task. Authorities should not, however, feel constrained by either the format or the examples listed.

Schedule to assist in putting the principles of good governance into practice

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
Acting in the public interest requires a commitment to and effective arrangements for:		
A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law Local government organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.	Behaving with integrity <ul style="list-style-type: none"> Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles) Leading by example and using these standard operating principles or values as a framework for decision making and other actions Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively 	<ul style="list-style-type: none"> Codes of conduct Individual sign off with regard to compliance with code Induction for new members and staff on standard of behaviour expected Performance appraisals Communicating shared values with members, staff, the community and partners Decision making practices Declarations of interests made at meetings Conduct at meetings Shared values guide decision making Develop and maintain an effective standards committee Anti-fraud and corruption policies are working effectively Up-to-date register of interests (members and staff) Up-to-date register of gifts and hospitality Whistleblowing policies are in place and protect individuals raising concerns Whistleblowing policy has been made available to members of the public, employees, partners and contractors

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
		<ul style="list-style-type: none"> ■ Complaints policy and examples of responding to complaints about behaviour ■ Changes/improvements as a result of complaints received and acted upon ■ Members and officers code of conduct refers to a requirement to declare interests ■ Minutes show declarations of interest were sought and appropriate declarations made
	Demonstrating strong commitment to ethical values	
	<ul style="list-style-type: none"> ■ Seeking to establish, monitor and maintain the organisation's ethical standards and performance 	<ul style="list-style-type: none"> ■ Scrutiny of ethical decision making ■ Championing ethical compliance at governing body level
	<ul style="list-style-type: none"> ■ Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation 	<ul style="list-style-type: none"> ■ Provision of ethical awareness training
	<ul style="list-style-type: none"> ■ Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values 	<ul style="list-style-type: none"> ■ Appraisal processes take account of values and ethical behaviour ■ Staff appointments policy ■ Procurement policy
	<ul style="list-style-type: none"> ■ Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation 	<ul style="list-style-type: none"> ■ Agreed values in partnership working: <ul style="list-style-type: none"> – Statement of business ethics communicates commitment to ethical values to external suppliers – Ethical values feature in contracts with external service providers ■ Protocols for partnership working
	Respecting the rule of law	
	<ul style="list-style-type: none"> ■ Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations 	<ul style="list-style-type: none"> ■ Statutory provisions ■ Statutory guidance is followed ■ Constitution

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements 	<ul style="list-style-type: none"> ■ Job description/specifications ■ Compliance with CIPFA's <i>Statement on the Role of the Chief Financial Officer in Local Government</i> (CIPFA, 2015) ■ Terms of reference ■ Committee support
	<ul style="list-style-type: none"> ■ Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders 	<ul style="list-style-type: none"> ■ Record of legal advice provided by officers
	<ul style="list-style-type: none"> ■ Dealing with breaches of legal and regulatory provisions effectively 	<ul style="list-style-type: none"> ■ Monitoring officer provisions ■ Record of legal advice provided by officers ■ Statutory provisions
	<ul style="list-style-type: none"> ■ Ensuring corruption and misuse of power are dealt with effectively 	<ul style="list-style-type: none"> ■ Effective anti-fraud and corruption policies and procedures ■ Local test of assurance (where appropriate)
		<p>Further guidance</p> <ul style="list-style-type: none"> ■ <i>Statement on the Role of the Chief Financial Officer in Local Government</i> (CIPFA, 2015) ■ <i>Illustrative Text for Local Code of Conduct</i> (DCLG, 2012) ■ <i>LGA Template Code of Conduct</i> ■ <i>Code of Ethics for Local Public Service Managers – Consultation</i> (Solace, 2015) ■ <i>Code of Practice on Managing the Risk of Fraud and Corruption</i> (CIPFA, 2014) ■ <i>Code of Practice on Managing the Risk of Fraud and Corruption: Guidance Notes</i> (CIPFA, 2014) ■ <i>Ethics in Practice: Promoting Ethical Standards in Public Life</i> (Committee on Standards in Public Life, 2014) ■ <i>Standards Matter: A Review of Best Practice in Promoting Good Behaviour in Public Life</i> (Committee on Standards in Public Life, 2013)

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
B. Ensuring openness and comprehensive stakeholder engagement <p>Local government is run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.</p>	Openness <ul style="list-style-type: none"> ■ Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness 	<ul style="list-style-type: none"> ■ Annual report ■ Freedom of Information Act publication scheme ■ Online council tax information ■ Authority's goals and values ■ Authority website
	<ul style="list-style-type: none"> ■ Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided 	<ul style="list-style-type: none"> ■ Record of decision making and supporting materials
	<ul style="list-style-type: none"> ■ Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear 	<ul style="list-style-type: none"> ■ Decision making protocols ■ Report pro-formas ■ Record of professional advice in reaching decisions ■ Meeting reports show details of advice given ■ Discussion between members and officers on the information needs of members to support decision making ■ Agreement on the information that will be provided and timescales ■ Calendar of dates for submitting, publishing and distributing timely reports is adhered to
	<ul style="list-style-type: none"> ■ Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action 	<ul style="list-style-type: none"> ■ Community strategy ■ Use of consultation feedback ■ Citizen survey

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	Engaging comprehensively with institutional stakeholders	
	<ul style="list-style-type: none"> ■ Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably 	<ul style="list-style-type: none"> ■ Communication strategy
	<ul style="list-style-type: none"> ■ Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively 	<ul style="list-style-type: none"> ■ Database of stakeholders with whom the authority should engage and for what purpose and a record of an assessment of the effectiveness of any changes
	<ul style="list-style-type: none"> ■ Ensuring that partnerships are based on: <ul style="list-style-type: none"> – trust – a shared commitment to change – a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit 	<ul style="list-style-type: none"> ■ Partnership framework ■ Partnership protocols
	Engaging stakeholders effectively, including individual citizens and service users	
	<ul style="list-style-type: none"> ■ Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes. 	<ul style="list-style-type: none"> ■ Record of public consultations ■ Partnership framework

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement 	<ul style="list-style-type: none"> ■ Communications strategy
	<ul style="list-style-type: none"> ■ Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs 	<ul style="list-style-type: none"> ■ Communications strategy ■ Joint strategic needs assessment
	<ul style="list-style-type: none"> ■ Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account 	<ul style="list-style-type: none"> ■ Communications strategy
	<ul style="list-style-type: none"> ■ Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity 	<ul style="list-style-type: none"> ■ Processes for dealing with competing demands within the community, for example a consultation
	<ul style="list-style-type: none"> ■ Taking account of the interests of future generations of tax payers and service users 	<ul style="list-style-type: none"> ■ Reports ■ Joint strategic needs assessment
		<p>Further guidance</p> <ul style="list-style-type: none"> ■ Good Governance Principles for Partnership Working (Audit Scotland, 2011) ■ Community Planning Toolkit – Working Together, Community Places through the Support of the Big Lottery Fund (2014)

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
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In addition to the overarching requirements for acting in the public interest in principles A and B, achieving good governance in local government also requires effective arrangements for:

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

The long-term nature and impact of many of local government's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the authority's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Defining outcomes

<ul style="list-style-type: none"> ■ Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions 	<ul style="list-style-type: none"> ■ Vision used as a basis for corporate and service planning
<ul style="list-style-type: none"> ■ Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer 	<ul style="list-style-type: none"> ■ Community engagement and involvement ■ Corporate and service plans ■ Community strategy
<ul style="list-style-type: none"> ■ Delivering defined outcomes on a sustainable basis within the resources that will be available 	<ul style="list-style-type: none"> ■ Regular reports on progress
<ul style="list-style-type: none"> ■ Identifying and managing risks to the achievement of outcomes 	<ul style="list-style-type: none"> ■ Performance trends are established and reported upon ■ Risk management protocols
<ul style="list-style-type: none"> ■ Managing service users expectations effectively with regard to determining priorities and making the best use of the resources available 	<ul style="list-style-type: none"> ■ An agreed set of quality standard measures for each service element and included in service plans ■ Processes for dealing with competing demands within the community

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	Sustainable economic, social and environmental benefits	<ul style="list-style-type: none"> ■ Capital investment is structured to achieve appropriate life spans and adaptability for future use or that resources (eg land) are spent on optimising social, economic and environmental wellbeing: <ul style="list-style-type: none"> – Capital programme – Capital investment strategy
	<ul style="list-style-type: none"> ■ Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision 	<ul style="list-style-type: none"> ■ Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints ■ Discussion between members and officers on the information needs of members to support decision making ■ Record of decision making and supporting materials
	<ul style="list-style-type: none"> ■ Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs 	<ul style="list-style-type: none"> ■ Record of decision making and supporting materials ■ Protocols for consultation
	<ul style="list-style-type: none"> ■ Ensuring fair access to services 	<ul style="list-style-type: none"> ■ Protocols ensure fair access and statutory guidance is followed <p>Further guidance</p> <ul style="list-style-type: none"> ■ Building Partnerships: Insights from the Devolution Summit (CIPFA/Grant Thornton, 2015)

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
<p>D. Determining the interventions necessary to optimise the achievement of the intended outcomes</p> <p>Local government achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.</p>	<p>Determining interventions</p> <ul style="list-style-type: none"> ■ Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided 	<ul style="list-style-type: none"> ■ Discussion between members and officers on the information needs of members to support decision making ■ Decision making protocols ■ Option appraisals ■ Agreement of information that will be provided and timescales
	<ul style="list-style-type: none"> ■ Considering feedback from citizens and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts 	<ul style="list-style-type: none"> ■ Financial strategy
	<p>Planning interventions</p> <ul style="list-style-type: none"> ■ Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets 	<ul style="list-style-type: none"> ■ Calendar of dates for developing and submitting plans and reports that are adhered to
	<ul style="list-style-type: none"> ■ Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered 	<ul style="list-style-type: none"> ■ Communication strategy
	<ul style="list-style-type: none"> ■ Considering and monitoring risks facing each partner when working collaboratively including shared risks 	<ul style="list-style-type: none"> ■ Partnership framework ■ Risk management protocol
	<ul style="list-style-type: none"> ■ Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances 	<ul style="list-style-type: none"> ■ Planning protocols

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured 	<ul style="list-style-type: none"> ■ KPIs have been established and approved for each service element and included in the service plan and are reported upon regularly
	<ul style="list-style-type: none"> ■ Ensuring capacity exists to generate the information required to review service quality regularly 	<ul style="list-style-type: none"> ■ Reports include detailed performance results and highlight areas where corrective action is necessary
	<ul style="list-style-type: none"> ■ Preparing budgets in accordance with organisational objectives, strategies and the medium term financial plan 	<ul style="list-style-type: none"> ■ Evidence that budgets, plans and objectives are aligned
	<ul style="list-style-type: none"> ■ Informing medium and long term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy 	<ul style="list-style-type: none"> ■ Budget guidance and protocols ■ Medium term financial plan ■ Corporate plans
	<p>Optimising achievement of intended outcomes</p> <ul style="list-style-type: none"> ■ Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints 	<ul style="list-style-type: none"> ■ Feedback surveys and exit/decommissioning strategies ■ Changes as a result
	<ul style="list-style-type: none"> ■ Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term 	<ul style="list-style-type: none"> ■ Budgeting guidance and protocols

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Ensuring the medium term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage <hr/> <ul style="list-style-type: none"> ■ Ensuring the achievement of 'social value' through service planning and commissioning. The Public Services (Social Value) Act 2012 states that this is "the additional benefit to the community...over and above the direct purchasing of goods, services and outcomes" 	<ul style="list-style-type: none"> ■ Financial strategy <hr/> <ul style="list-style-type: none"> ■ Service plans demonstrate consideration of 'social value' ■ Achievement of 'social value' is monitored and reported upon

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
E. Developing the entity's capacity, including the capability of its leadership and the individuals within it Local government needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mindset, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfill its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in local government entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.	Developing the entity's capacity	
	<ul style="list-style-type: none"> ■ Reviewing operations, performance use of assets on a regular basis to ensure their continuing effectiveness 	<ul style="list-style-type: none"> ■ Regular reviews of activities, outputs and planned outcomes
	<ul style="list-style-type: none"> ■ Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently 	<ul style="list-style-type: none"> ■ Utilisation of research and benchmarking exercise
	<ul style="list-style-type: none"> ■ Recognising the benefits of partnerships and collaborative working where added value can be achieved 	<ul style="list-style-type: none"> ■ Effective operation of partnerships which deliver agreed outcomes
	<ul style="list-style-type: none"> ■ Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources 	<ul style="list-style-type: none"> ■ Workforce plan ■ Organisational development plan
	Developing the capability of the entity's leadership and other individuals	
	<ul style="list-style-type: none"> ■ Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained 	<ul style="list-style-type: none"> ■ Job descriptions ■ Chief executive and leader pairings have considered how best to establish and maintain effective communication
	<ul style="list-style-type: none"> ■ Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body 	<ul style="list-style-type: none"> ■ Scheme of delegation reviewed at least annually in the light of legal and organisational changes ■ Standing orders and financial regulations which are reviewed on a regular basis

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority 	<ul style="list-style-type: none"> ■ Clear statement of respective roles and responsibilities and how they will be put into practice
	<ul style="list-style-type: none"> ■ Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by: <ul style="list-style-type: none"> – ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged 	<ul style="list-style-type: none"> ■ Access to update courses/ information briefings on new legislation ■ Induction programme ■ Personal development plans for members and officers

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> – ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis – ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from governance weaknesses both internal and external 	<ul style="list-style-type: none"> ■ For example, for members this may include the ability to: <ul style="list-style-type: none"> – scrutinise and challenge – recognise when outside expert advice is required – promote trust – work in partnership – lead the organisation – act as a community leader ■ Efficient systems and technology used for effective support ■ Arrangements for succession planning
	<ul style="list-style-type: none"> ■ Ensuring that there are structures in place to encourage public participation 	<ul style="list-style-type: none"> ■ Residents' panels ■ Stakeholder forum terms of reference ■ Strategic partnership frameworks
	<ul style="list-style-type: none"> ■ Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections 	<ul style="list-style-type: none"> ■ Reviewing individual member performance on a regular basis taking account of their attendance and considering any training or development needs ■ Peer reviews
	<ul style="list-style-type: none"> ■ Holding staff to account through regular performance reviews which take account of training or development needs 	<ul style="list-style-type: none"> ■ Training and development plan ■ Staff development plans linked to appraisals ■ Implementing appropriate human resource policies and ensuring that they are working effectively

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing 	<ul style="list-style-type: none"> ■ Human resource policies <hr/> <p>Further guidance</p> <ul style="list-style-type: none"> ■ Devo Why? Devo How? Guidance (and Some Answers) About Governance Under English Devolution (Centre for Public Scrutiny, 2015) ■ Responding to the Challenge: Alternative Delivery Models in Local Government (Grant Thornton, 2014) ■ The Excellent Finance Business Partner (CIPFA, 2015)

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
<p>F. Managing risks and performance through robust internal control and strong public financial management</p> <p>Local government needs to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.</p> <p>A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.</p> <p>It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.</p>	<p>Managing risk</p> <ul style="list-style-type: none"> ■ Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making ■ Implementing robust and integrated risk management arrangements and ensuring that they are working effectively ■ Ensuring that responsibilities for managing individual risks are clearly allocated <p>Managing performance</p> <ul style="list-style-type: none"> ■ Monitoring service delivery effectively including planning, specification, execution and independent post implementation review ■ Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook 	<ul style="list-style-type: none"> ■ Risk management protocol ■ Risk management strategy/ policy formally approved and adopted and reviewed and updated on a regular basis ■ Risk management protocol ■ Performance map showing all key activities have performance measures ■ Benchmarking information ■ Cost performance (using inputs and outputs) ■ Calendar of dates for submitting, publishing and distributing timely reports that are adhered to ■ Discussion between members and officers on the information needs of members to support decision making ■ Publication of agendas and minutes of meetings ■ Agreement on the information that will be needed and timescales

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making 	<ul style="list-style-type: none"> ■ The role and responsibility for scrutiny has been established and is clear ■ Agenda and minutes of scrutiny meetings ■ Evidence of improvements as a result of scrutiny ■ Terms of reference ■ Training for members ■ Membership
	<ul style="list-style-type: none"> ■ Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement 	<ul style="list-style-type: none"> ■ Calendar of dates for submitting, publishing and distributing timely reports that are adhered to
	<ul style="list-style-type: none"> ■ Ensuring there is consistency between specification stages (such as budgets) and post implementation reporting (eg financial statements) 	<ul style="list-style-type: none"> ■ Financial standards, guidance ■ Financial regulations and standing orders
Robust internal control		
	<ul style="list-style-type: none"> ■ Aligning the risk management strategy and policies on internal control with achieving the objectives 	<ul style="list-style-type: none"> ■ Risk management strategy ■ Audit plan ■ Audit reports
	<ul style="list-style-type: none"> ■ Evaluating and monitoring the authority's risk management and internal control on a regular basis 	<ul style="list-style-type: none"> ■ Risk management strategy/ policy has been formally approved and adopted and is reviewed and updated on a regular basis
	<ul style="list-style-type: none"> ■ Ensuring effective counter fraud and anti-corruption arrangements are in place 	<ul style="list-style-type: none"> ■ Compliance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor 	<ul style="list-style-type: none"> ■ Annual governance statement ■ Effective internal audit service is resourced and maintained
	<ul style="list-style-type: none"> ■ Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: <ul style="list-style-type: none"> – provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment – that its recommendations are listened to and acted upon 	<ul style="list-style-type: none"> ■ Audit committee complies with best practice. See Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013) ■ Terms of reference ■ Membership ■ Training
	<p>Managing data</p> <ul style="list-style-type: none"> ■ Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data 	<ul style="list-style-type: none"> ■ Data management framework and procedures ■ Designated data protection officer ■ Data protection policies and procedures
	<ul style="list-style-type: none"> ■ Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies 	<ul style="list-style-type: none"> ■ Data sharing agreement ■ Data sharing register ■ Data processing agreements
	<ul style="list-style-type: none"> ■ Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring 	<ul style="list-style-type: none"> ■ Data quality procedures and reports ■ Data validation procedures

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<p>Strong public financial management</p> <ul style="list-style-type: none"> ■ Ensuring financial management supports both long term achievement of outcomes and short-term financial and operational performance ■ Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls 	<ul style="list-style-type: none"> ■ Financial management supports the delivery of services and transformational change as well as securing good stewardship ■ Budget monitoring reports <p>Further guidance</p> <ul style="list-style-type: none"> ■ From Bolt-on to Built-in: Managing Risk as an Integral Part of Managing an Organization (IFAC, 2015) ■ Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014) ■ Code of Practice on Managing the Risk of Fraud and Corruption: Guidance Notes (CIPFA, 2015) ■ Whole System Approach to Public Financial Management (CIPFA, 2012) ■ Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013)

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
<p>G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability</p> <p>Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.</p>	<p>Implementing good practice in transparency</p> <ul style="list-style-type: none"> ■ Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate ■ Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand 	<ul style="list-style-type: none"> ■ Website ■ Annual report
	<p>Implementing good practices in reporting</p> <ul style="list-style-type: none"> ■ Reporting at least annually on performance, value for money and the stewardship of its resources ■ Ensuring members and senior management own the results ■ Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement) ■ Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate 	<ul style="list-style-type: none"> ■ Formal annual report which includes key points raised by external scrutineers and service users' feedback on service delivery ■ Annual financial statements ■ Appropriate approvals ■ Annual governance statement ■ Annual governance statement

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
	<ul style="list-style-type: none"> ■ Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations 	<ul style="list-style-type: none"> ■ Format follows best practice
	<p>Assurance and effective accountability</p> <ul style="list-style-type: none"> ■ Ensuring that recommendations for corrective action made by external audit are acted upon ■ Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon 	<ul style="list-style-type: none"> ■ Recommendations have informed positive improvement ■ Compliance with CIPFA's Statement on the Role of the Head of Internal Audit (2010) ■ Compliance with Public Sector Internal Audit Standards
	<ul style="list-style-type: none"> ■ Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations 	<ul style="list-style-type: none"> ■ Recommendations have informed positive improvement
	<ul style="list-style-type: none"> ■ Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement 	<ul style="list-style-type: none"> ■ Annual governance statement
	<ul style="list-style-type: none"> ■ Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met 	<ul style="list-style-type: none"> ■ Community strategy

1. Principles of good governance (in bold)	2. Sub-principles (in bold) and behaviours and actions that demonstrate good governance in practice	3. Examples of systems, processes, documentation and other evidence demonstrating compliance (also includes self-assessment tools and sources of further guidance)
		<p>Further guidance</p> <ul style="list-style-type: none"> ■ Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013) ■ Get in on the Act: The Local Audit and Accountability Act 2014 (LGA, 2014) ■ Governance Mark of Excellence (CIPFA)

CHAPTER SIX

Other governance issues

SCRUTINY

Introduction

- 6.1** The [Local Government Act 2000](#) brought in arrangements that defined a scrutiny role for elected members. By sitting on the overview and scrutiny committees they hold the politicians who form the executive or cabinet to account, and scrutinise the work of other agencies providing local services. The Act introduced a clear distinction between the executive's role in proposing and implementing policies, and the role of non-executive members in reviewing policy and scrutinising executive decisions.
- 6.2** The overview and scrutiny committees were given powers to study decisions and policies of bodies other than councils operating in their areas and to require council officials and cabinet members to attend and answer questions. They are able to make recommendations and propose changes to be considered by the executive. Challenge and scrutiny contribute to good governance by being a key part of transparent and accountable decision making, policy making and review.
- 6.3** Through the scrutiny process, councillors have been given significant power to hold their partners to account. The [Health and Social Care Act 2001](#) gave councils responsibility for scrutinising local NHS trusts, including primary care trusts. Powers were further expanded by the [Police and Justice Act 2006](#), which provided powers to scrutinise the work of crime and disorder reduction partnerships. The [Local Government and Public Involvement in Health Act 2007](#) gave powers to local government to scrutinise other partner organisations, including bodies such as the Environment Agency. It also brought in other provisions that affect how scrutiny committees work, including powers over the creation of joint committees and powers to resolve local problems through the 'councillor call for action'.
- 6.4** The [Localism Act 2011](#) consolidated the content of the 2000, 2001, 2007 and 2009 Acts. It involved some minor amendments, particularly in the powers of district councils and the role of scrutiny in relation to local partners.
- 6.5** Through the 2011 Act, the government has encouraged greater use of the directly elected mayor model of governance; a role focusing on long-term strategic decisions bringing together different agencies to facilitate improved public services. A partnership focused mayoral model needs to be accompanied by strong overview and scrutiny of partnerships. At the same time, the 2011 Act permits local authorities to choose to introduce a committee system for decision-making purposes which may (although this is not a requirement) operate a system for scrutiny and review.

The importance of effective scrutiny

- 6.6** It is essential that local authorities, whatever form of governance structure they choose, should benefit from a culture of (and structure for) scrutiny which is effective at challenging the way an authority operates. The increase in the use of alternative delivery models and vehicles, including outsourcing and complex joint arrangements for service provision, means that scrutiny committees are a crucial mechanism for ensuring oversight.
- 6.7** Authorities electing to adopt a committee system need to ensure that they are able to exercise effectively their scrutiny powers around healthcare, social care and health improvement, crime and disorder and external partners, as well as independent challenge to decisions made by their committees. Authorities need to think through how a system of checks and balances will exist in order to ensure their committees drive forward improvements while mitigating risks.
- 6.8** Overview and scrutiny structures should play an important role in facilitating accountability in devolved regions and in relation to elected mayors.

Principles of good scrutiny

- 6.9** The Centre for Public Scrutiny has established four core principles of good scrutiny:
- Provides critical friend challenge to executive policy makers and decision takers.
 - Enables the voice and concerns of the public.
 - Is carried out by independent-minded councillors who lead and own the process.
 - Drives improvement in public services.
- 6.10** Local authority overview and scrutiny committees have the power to summon members of the executive and officers of the authority before it to answer questions, and are able to invite other persons to attend meetings to give their views or submit evidence.

The role of scrutiny

- 6.11** The role of scrutiny is to review policy and to challenge whether the executive has made the right decisions to deliver policy goals. The scrutiny committee is able to provide a long-term view of strategic issues and also to look in detail at key aspects of the authority's operations. This is different from the role of the audit committee, which exists to provide independent assurance that there are adequate controls in place to mitigate key risks and to provide assurance that the authority, including the scrutiny function, is operating effectively. That said, an audit committee's judgements may well be informed by the results of scrutiny within the authority.
- 6.12** The scrutiny function has the following legislative roles:
- Holding the executive to account.
 - Policy development and review.
 - External scrutiny – scrutiny committees have the power to consider matters that are not the responsibility of the local authority, but which affect the authority's area or its inhabitants.

6.13 Scrutiny and overview committees have other key roles, which include:

- providing satisfying and meaningful roles for non-executive members
- considering budget proposals
- considering general performance, management and review
- ensuring corporate priorities are met
- monitoring and revising the constitution
- engaging partner organisations, the public and the press
- holding partnerships to account.

Making scrutiny effective

6.14 An effective scrutiny function is characterised by the following:

- It has a clearly defined role within the authority's governance structure.
- It has clear terms of reference that set out its role in respect of independent scrutiny of decisions and performance.
- It is adequately resourced and appropriately structured with access to independent advice.
- Meetings are held on a timely basis.
- The authority's leadership is willing to be challenged and regards robust (and resourced) challenge as a necessary part of good governance.
- It is led and owned by members who are committed to improving their own performance and skills.
- It is understood and valued throughout the authority and public awareness is high. It is clear that it is not a substitute for an audit committee.
- There is a willingness to look beyond the boundaries of the authority to all agencies that affect the locality.
- The chair and members are willing to challenge the executive through questioning on topics of local relevance where there is a realistic prospect of influencing change.
- The chair and vice-chair work with the scrutiny officer in deciding how to structure meetings, who to invite and how an investigation should be conducted.
- The chair and members have the necessary skills, training and confidence to allow them to scrutinise and challenge effectively.
- The chair is:
 - not a member of the political administration
 - appropriately knowledgeable and skilled to be able to manage the meeting
 - firm and tactful with those answering questions
 - able to understand technical issues quickly
 - able to lead, inspire and motivate the team
 - a visible champion for scrutiny, raising its profile internally and externally
 - proactive.

- It is not, or seen to be, controlled by the executive.
- The executive receives reports from the committee sympathetically and acts upon them as appropriate in order to effect improved outcomes in service delivery.
- The committee presents reports with sound recommendations based on the best evidence available and with all-party support wherever possible.
- Scrutiny has effective support from capable officers. Their duties are likely to include:
 - working with the committee chair and vice-chair
 - planning research
 - preparing background reports
 - inviting and briefing witnesses
 - writing draft reports.
- Scrutiny officers have:
 - excellent research skills
 - knowledge of the local area
 - an interest in local and general affairs
 - a diplomatic approach.
- Participants are willing to share and expect something constructive from the process.
- Concerns are taken seriously and where relevant incorporated into appropriate recommendations.

Further guidance

- [Building Partnerships: Insights from the Devolution Summit](#) (CIPFA/Grant Thornton, 2015)
- Coulson A and Whiteman P (2012) Holding Politicians to Account? Overview and Scrutiny in English Local Government, *Public Money and Management*, 32, 185–192
- [Devo Why? Devo How? Questions \(and Some Answers\) About Governance Under English Devolution](#) (Centre for Public Scrutiny, 2015)
- [The Good Scrutiny Guide](#) (Centre for Public Scrutiny, 2nd Edition)
- [Leadership of Place: The Role of Overview and Scrutiny](#) (Leadership Centre for Local Government)
- [Musical Chairs: Practical Issues for Local Authorities in Moving to a Committee System](#) (Centre for Public Scrutiny, 2012)
- [Raising the Stakes: Financial Scrutiny in Challenging Times: A Guide for Welsh Local Authorities](#) (Centre for Public Scrutiny/Grant Thornton, 2014)

FRAUD

Introduction

- 6.15** Fraud costs the public sector around £21bn annually and of this total, approximately £2bn is specifically in local government. Fraud can be a major risk to councils both financially and reputationally and needs to be considered as part of formal risk management processes.
- 6.16** Local authorities are urged to make use of the guidance, toolkits and websites available to them in developing robust processes for countering fraud.

CIPFA Code of Practice on Managing the Risk of Fraud and Corruption

- 6.17** In October 2014, CIPFA published its [Code of Practice on Managing the Risk of Fraud and Corruption](#). The Code sets out five key principles that define the governance and operational arrangements necessary for an effective counter fraud response. These are as follows:

- **Acknowledge the responsibility of the governing body for countering fraud and corruption**

The governing body should acknowledge its responsibility for ensuring that the risks associated with fraud and corruption are managed effectively across all parts of the organisation.

- **Identify the fraud and corruption risks**

Fraud risk identification is essential to understand specific exposures to risk, changing patterns in fraud and corruption threats and the potential consequences to the organisation and its service users.

- **Develop an appropriate counter fraud and corruption strategy**

An organisation needs a counter fraud strategy setting out its approach to managing its risks and defining responsibilities for action.

- **Provide resources to implement the strategy**

The organisation should make arrangements for appropriate resources to support the counter fraud strategy.

- **Take action in response to fraud and corruption**

The organisation should put in place the policies and procedures to support the counter fraud and corruption strategy and take action to prevent, detect and investigate fraud. There should be a report to the governing body at least annually on performance against the counter fraud strategy and the effectiveness of the strategy from the lead person(s) designated in the strategy. Conclusions should be featured in the annual governance statement.

- 6.18** The Code sets out the steps each authority should take in order to embed effective standards for countering fraud and corruption in their organisation. The Code is underpinned by a set of guidance notes that explain the importance of the principles and help organisations to apply them in practice. An assessment tool is also available to help organisations assess the strength of their arrangements against the Code.

- 6.19** The Code can be used to present to audit committees as a measure of what actions need to be taken to improve counter fraud arrangements, building counter fraud work into good governance for organisations.

Local government counter fraud and corruption strategy

- 6.20** Fighting Fraud and Corruption Locally 2016 (FFCL) is the local government counter fraud and corruption strategy. It is endorsed by central government, the Local Government Association and Solace. It was researched by the CIPFA Counter Fraud Centre (CCFC) and written by local authorities for local authorities. The CCFC hosts the day to day operations of FFCL for its independent board and it has a dedicated [website](#) with a good practice bank.
- 6.21** The FFCL Strategy 2016–2018 has two parts:
- The Strategy, which contains top level messages, is aimed at chief executives, finance directors and those charged with governance.
 - The Companion, which is aimed at those involved in the day to day operations in counter fraud in local authorities.
- 6.22** The Strategy contains recommendations for chief executives to ensure their authority addresses the areas raised in the Strategy in order to create a robust response to tackling fraud and corruption. The Companion document contains good practice as well as a checklist which local authorities should follow and use as self-assessment. The outcome of this assessment should be produced for leadership teams and/or audit committees.
- 6.23** The CCFC also conducts the [CIPFA Fraud and Corruption Tracker](#) (CFaCT), an annual survey of local authorities asking questions devised by the FFCL Board to assess adherence and response to the strategy. The survey is endorsed and supported by the Local Government Association (LGA), the National Audit Office (NAO) and the National Crime Agency (NCA), and it feeds back into the national response for the UK. Those charged with governance should ensure completion of this survey.

Further guidance

- [CIPFA Better Governance Forum](#)
- [CIPFA Counter Fraud Centre](#)
- [CIPFA Fraud and Corruption Tracker \(CFaCT\)](#)
- [Code of Practice on Managing the Risk of Fraud and Corruption](#) (CIPFA, 2014)
- [Code of Practice on Managing the Risk of Fraud and Corruption: Guidance Notes](#) (CIPFA, 2014)
- [Counter Fraud Code of Practice Assessment Tool](#)
- [Fighting Fraud and Corruption Locally 2016](#)
- [National Anti-Fraud Network \(NAFN\)](#)

MAINTAINING STANDARDS

Introduction

- 6.24** The [Localism Act 2011](#) repealed most of the standards provisions in the [Local Government Act 2000](#), including the statutory code of conduct, the Standards Board and the legal requirement to have a standards committee. The 2011 Act instead imposes a duty on local authorities to promote and maintain high standards of conduct by members and co-opted members and an obligation to adopt a code of conduct consistent with the Nolan Principles. The 2011 Act otherwise provides wider flexibility, reflecting localism principles, for authorities to meet the duty structurally, and through arrangements for investigating complaints. Criminal offences were also created dealing with the non-notification and non-disclosure of ‘disclosable pecuniary interests’, improper participation in authority business and the provision of false and misleading information.
- 6.25** It is essential that despite financial constraints authorities continue to prioritise and monitor ethical standards.

Duty to promote and maintain high standards of conduct

- 6.26** This duty included in the 2011 Act links with the first principle of the CIPFA/Solace Framework: *Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law* and its supporting principles. Shared values that become integrated into the culture of an organisation and are reflected in behaviour and policy are hallmarks of good governance.

Code of conduct

- 6.27** CIPFA believes that codes of conduct are an essential component of good corporate governance for all public service bodies, as they define the values and standards of behaviour expected of individuals. In our view nationally set codes of conduct can be used to promote consistent standards of conduct and probity, and to provide assurance for community stakeholders. Their existence helps minimise lapses and provides a framework for personal accountability. Basic standards and practices should be consistent across the sector.

Members

- 6.28** The Department for Communities and Local Government (DCLG) has published an [Illustrative Text for Local Code of Conduct \(2012\)](#) setting out what a council’s code of conduct might look like under the 2011 Act.
- 6.29** The Local Government Association (LGA), with support from Solace and the Association of Council Secretaries and Solicitors (ACSeS), has published a [Template Code of Conduct](#) based on the seven principles of public life.

Officers and staff

- 6.30** Local authorities are free to decide to institute a code of conduct for their own staff. CIPFA is working with Solace and a range of professional bodies to develop a new code of ethics for professional leaders in local public services. The code of ethics will outline the principles

of behaviour that promote and reinforce the highest standards from everyone in senior professional leadership roles across the local public services.

- 6.31** The code is an overarching statement of ethics, based upon behaviours and therefore focuses on the individual, as opposed to groups or organisational culture. It is intended to be applicable to all those who hold senior management roles in local public services led by locally elected politicians. The new code will be published in 2016.
- 6.32** A number of senior professionals within local public services are already subject to specific professional codes of ethics and behaviour, and the new code does not replace these professional codes which are likely to be more detailed in nature.

Standards committee

- 6.33** Local authorities are required by the [Localism Act 2011](#) to have in place a mechanism to investigate alleged breaches of the members' code of conduct. At least one 'independent' person must be appointed to advise an authority before a decision regarding the allegation can be made. Although no longer a legal requirement, a standards committee at a local level can provide an effective mechanism for complaints to be investigated. It should act as a disincentive to misconduct through objective overview and complaints handling. Local standards committees, among other things, should help promote confidence in local democracy. To be effective they must be chaired by an independent person, appointed through open competition, who is able to command the trust of all political parties and of the public.

Duty to promote and maintain standards

- 6.34** As well as ensuring compliance with the provisions of the 2011 Act, authorities should consider how they will fulfill the duty to promote and maintain standards. The following actions will help support the achievement of this duty:
- Embedding high ethical standards in the culture of the authority.
 - Reinforcing high standards through positive leadership.
 - Ensuring ethical awareness is addressed as part of the induction and training programme for all members/co-opted members and providing regular updates.
 - Providing guidance to members on the application of codes of conduct and other aspects of the authority's ethical framework when participating in partnership bodies or other representative roles.
 - Ensuring that there are systems and appropriate sanctions in place to deal robustly with instances of bullying and harassment which make clear to whom and how both members and staff may complain.
 - Ensuring that an effective whistleblowing policy is in place.
 - Specifying ethical requirements in contracts with suppliers responsible for delivering public services.
 - Undertaking periodic surveys of members and key officers who interact with members to obtain their views on the application of ethical values in practice and to identify any concerns or learning points.

- Providing a system to record gifts and hospitality and to advise on acceptable limits. The register should be subject to regular review and public reporting.
- Ensuring that an effective system for declaring and registering interests is in place.
- Ensuring effective scrutiny of standards through mechanisms such as peer review.
- Ensuring that financial constraints do not reduce management support for the promotion of high ethical standards.
- Ensuring that the annual governance statement provides clear accountability for fulfilling the duty.
- Properly and effectively applying arrangements for investigating and deciding on allegations of breach of code made against members.

Further guidance

- [Ethics in Practice: Promoting Ethical Standards in Public Life](#) (Committee on Standards in Public Life, 2014)
- [Ethical Standards for Providers of Public Services: Guidance](#) (Committee on Standards in Public Life, 2014)
- [Standards Matter: A Review of Best Practice in Promoting Good Behaviour in Public Life](#) (Committee on Standards in Public Life, 2013)

LOCAL AUDIT AND AUDIT COMMITTEES

The Local audit and Accountability Act 2014

- 6.35** The [Local Audit and Accountability Act 2014](#) requires that local authorities must appoint their own auditors from 2018 when their existing audit contracts expire. This means that:
- local authorities will need to appoint an auditor by 31 December preceding the financial year for which the accounts are to be audited
 - the length of the audit contract should be no longer than five years
 - the same auditor may be reappointed at the end of the five year period
 - the authority must publish its choice of auditor
 - the decision to appoint the auditor must be made by the full council
 - authorities may choose to let audit contracts jointly with other authorities
 - the authority must publish an annual governance statement alongside the accounts and a narrative commenting on the authority's economy, efficiency and effectiveness
 - authorities are required to appoint an 'independent auditor panel'.

Auditor responsibilities

- 6.36** The National Audit Office (NAO) has set out the [responsibilities of local auditors](#). In relation to financial statements, auditors are required to provide an opinion on whether the audited body's financial statements:

- give a true and fair view of the financial position of the audited body and its expenditure and income for the period in question
- have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other direction.

6.37 Auditors also have a responsibility to satisfy themselves that the audited body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

6.38 In relation to the annual governance statement, auditors must:

- review whether it has been presented in accordance with requirements
- report if it does not meet these requirements or if it is misleading or inconsistent with other information of which the auditor is aware.

6.39 In doing so, auditors must bear in mind the knowledge they have acquired through auditing the annual accounts and reviewing the authority's arrangements for securing value for money.

The independent auditor panel

6.40 The new arrangements include the ability of authorities to appoint their own local public auditors on the advice of an auditor panel and this may be done either individually or jointly with one or more other authorities.

6.41 The function of the independent auditor panel is to ensure that when an authority appoints its own auditor the independence of the external auditor is maintained. The panel is therefore responsible for advising the authority on its relationship with its external auditor. The panel is required to:

- publish its advice on the authority's choice of auditor
- advise the authority in the event of the auditor resigning or being removed
- advise the authority on whether or not to draw up a policy regarding the provision of non-audit services (such as consultancy) by the external auditor.

6.42 In addition, the authority must notify the panel if a public interest report is produced by the auditor.

6.43 The independent auditor panel must have at least three members. A majority must be independent members, one of which must be the panel chair. 'Independence' is further defined in the [Local Audit \(Auditor Panel Independence\) Regulations 2014](#), summarised as follows:

The main areas through which independence may be impaired are where the panel member has:

- previous experience within the last five years as a member or officer with the authority or another, connected authority or an officer or employee of a connected entity
- a relationship (familial or friendship) with a member or officer of the authority or a connected authority or with an officer or employee of a connected entity
- a contractual (commercial) relationship with the authority – either as an individual or via a body in which the panel member has a ‘beneficial interest’
- a possible conflict of interest through being a prospective or current auditor of the authority or, within the previous five years, is or has been:
 - an employee of such a person
 - partner in a firm or
 - director of a body corporate that is a prospective or current auditor of the authority at the given time.

6.44 Authorities are permitted to share an auditor panel and are also able to designate an existing committee, such as the audit committee or standards committee as an auditor panel. However, if such a committee is designated as the auditor panel it must satisfy the regulations and provisions for auditor panels such as the requirements concerning independence. Therefore, if the auditor panel function is performed by an existing committee or sub-committee of the authority, the committee must ensure that its auditor panel duties are discharged separately.

6.45 Authorities will need to consider carefully the advantages and disadvantages of the options available to them in setting up an independent auditor panel. Where an independent auditor panel is established and an audit committee already exists, the authority or authorities will need to look at the areas where the functions of an independent auditor panel and audit committee will overlap and how they will be managed.

Some issues to consider

- How will the new auditor panel fit within the overall governance structure of the authority, and with the audit committee in particular?
- How will the independence of the auditor panel be assured? Should independence be wider than that specified in the regulations? For example, should it also prevent a recently retired auditor from an audit firm being a member?
- What will be an effective composition for the panel?
- What are the skills and experience that the auditor panel will require?
- How will training and induction for the new members be provided?
- How will the auditor contract be monitored?
- If the external auditor is asked to carry out additional non-audit work, how will the authority ensure that the nature of the work does not impair the independence of the external auditor?
- Where an authority contracts out its internal audit service, there is potential for conflicts of interest if the same firm was responsible for providing both internal and external audit

services which would need to be carefully managed. It is worth noting that the national audit agencies will not appoint as an external auditor a firm currently undertaking internal audit work at a council.

- Potential for conflicts of interest should be carefully considered in respect of partnership arrangements. For example, where the external auditor was also the internal auditor of a partner organisation or a key provider of consultancy services at a partner organisation.

6.46 A comprehensive [Guide to Auditor Panels](#) (2015) has been published by CIPFA/DCLG setting out:

- the options available to local authorities in England for establishing an auditor panel
- what form such a panel can take
- the operation and functions of the panel
- the main task of the panel.

Introduction to audit committees

6.47 Audit committees are a key component of an authority's governance framework. Their purpose is to provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes. By overseeing internal and external audit it makes an important contribution to ensuring that effective assurance arrangements are in place.

6.48 Audit committees in local authorities satisfy the wider requirements for sound financial management. In England, according to the Accounts and Audit (England) Regulations 2011, local authorities are responsible "for ensuring that the financial management of the body is adequate and effective and that the body has a sound system of internal control which facilitates the effective exercise of that body's functions and which includes arrangements for the management of risk". Section 151 of the [Local Government Act 1972](#) requires every local authority to "make arrangements for the proper administration of its financial affairs".

6.49 The [Cities and Local Government Devolution Act 2016](#) requires combined authorities to have an audit committee. Careful thought will be required regarding how they will fit with existing structures.

Functions of the audit committee

6.50 [Audit Committees: Practical Guidance for Local Authorities and Police](#) (CIPFA, 2013) sets out in detail the core functions of an audit committee. Key points are summarised below.

- Overseeing the authority's local code of governance and annual governance statement:
 - reviewing the local code of governance and any changes to the arrangements in the year
 - reviewing the annual governance statement and considering whether it:
 - properly reflects the authority's risk environment together with actions required
 - demonstrates how governance supports the achievements of the authority's objectives.

- Overseeing and promoting the effective use of the authority's internal audit function.
- Considering the effectiveness of risk management arrangements and the control environment, including partnerships with other organisations.
- Monitoring arrangements for ensuring value for money and for managing exposure to the risk of fraud and corruption.
- Considering reports and recommendations from external audit and inspection agencies and their implications for governance, risk management and control.
- Ensuring that there are effective relationships between external audit, internal audit, inspection agencies and other relevant bodies.
- Reviewing the financial statements, external auditor's opinion and reports to members, and monitoring management action in response to the issues raised by external audit.

The audit committee and the auditor panel

6.51 The auditor panel and the authority's audit committee will need to have a close working relationship in respect of some of the panel's duties. The main areas where their respective duties may overlap are outlined below:

- Monitoring quality and effectiveness of external audit provision.

The work undertaken by the audit committee should feed into the panel's contract monitoring.

- Selection and rotation of the auditor.

The audit committee should be able to express an opinion.

- Non-audit work carried out by external audit.

The audit committee has a role reviewing the authority's policy on non-audit work carried out by external audit whereas the auditor panel has to advise the authority on the contents of any non-audit work policy and whether the authority should adopt such a policy.

6.52 Further information on this issue is covered in [Guide to Auditor Panels](#) (CIPFA/DCLG, 2015).

Characteristics of a good audit committee

6.53 CIPFA's guide notes that the characteristics of a good audit committee include the following:

- A membership that is balanced, objective, independent of mind, knowledgeable and properly trained to fulfil their role. The political balance of a formal committee of an authority will reflect the political balance of the council. However, it is important to achieve the right mix of apolitical expertise.
- A membership that is supportive of good governance principles and their practical application towards the achievement of organisational objectives.
- A strong, independently minded chair who displays a depth of knowledge, skills and interest. There are many personal qualities needed to be an effective chair, but key to these are promoting apolitical open discussion, managing meetings to cover all business and encouraging a candid approach from all participants. An interest in and knowledge of financial and risk management, audit, accounting concepts and standards and the

regulatory regime are also essential. A specialism in one of these areas would be an advantage.

- Unbiased attitudes – treating auditors, the executive and management fairly.
- The ability to challenge the executive and senior managers when required.

Benefits of an audit committee

6.54 An effective audit committee can:

- promote the principles of good governance and their application to decision making
- help to ensure an authority achieves value for money
- give additional assurance through a process of independent and objective review
- help achieve the authority's objectives by assisting in improving the adequacy and effectiveness of risk assessment, risk management and internal control
- reinforce the objectivity, importance and independence of internal and external audit and therefore the effectiveness of the audit function
- raise awareness of the need for sound control and the implementation of recommendations by internal and external audit
- assist the authority in implementing the values of ethical governance including effective arrangements for countering risks of fraud and corruption
- ensure effective arrangements exist for enabling a whistleblower to report irregularities
- promote measures to improve transparency and accountability and for effective public reporting to the authority's stakeholders and local community.

Further guidance

- [Audit Committees: Practical Guidance for Local Authorities and Police](#) (CIPFA, 2013)
- [Better Governance Forum – Audit Committee briefings](#)
- [Guide to Auditor Panels](#) (CIPFA/DCLG, 2015)
- [Local Government Governance Review 2015: All Aboard?](#) (Grant Thornton, 2015)

Comparison with Framework published in 2007

The following table compares the principles from the Framework (2007) with those included in the revised Framework (2016).

Principles from 2016	Principles from 2007
A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law <ul style="list-style-type: none"> ■ Behaving with integrity ■ Demonstrating strong commitment to ethical values ■ Respecting the rule of law 	Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour <ul style="list-style-type: none"> ■ Ensuring authority members and officers exercise leadership by behaving in ways that exemplify high standards of conduct and effective governance ■ Ensuring that organisational values are put in place and are effective
B. Ensuring openness and comprehensive stakeholder engagement <ul style="list-style-type: none"> ■ Openness ■ Engaging comprehensively with institutional stakeholders ■ Engaging with individual citizens and service users effectively 	Engaging with local people and other stakeholders to ensure robust public accountability <ul style="list-style-type: none"> ■ Exercising leadership through a robust scrutiny function which effectively engages local people and all local institutional stakeholders, including partnerships, and develops constructive accountability relationships ■ Taking an active and planned approach to dialogue with and accountability to the public to ensure effective and appropriate service delivery whether directly by the authority, in partnership, or by commissioning ■ Making the best use of human resources by taking on active and planned approach to meet responsibility to staff

In addition to the overarching requirements for acting in the public interest in principles A and B (2016 Framework), achieving good governance in the public sector also requires effective arrangements for the following:

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- Defining outcomes
- Sustainable economic, social and environmental benefits

Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area

- Exercising strategic leadership by developing and clearly communicating the authority's purpose and vision and its intended outcomes for citizens and service users
- Ensuring that users receive a high quality of service whether directly, or in partnership or by commissioning
- Ensuring that the authority makes best use of resources and that tax payers and service users receive excellent value for money

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

- Determining interventions
 - Planning interventions
 - Optimising achievement of intended outcomes
-

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it

- Developing the entity's capacity
- Developing the capability of the entity's leadership and other individuals

Developing the capacity and capability of members and officers to be effective

- Making sure that members and officers have the skills, knowledge, experience and resources they need to perform well in their roles
- Developing the capability of people with governance responsibilities and evaluating their performance, as individuals and as a group
- Encouraging new talent for membership of the authority so that best use can be made of individuals skills and resources in balancing continuity and renewal

Members and officers working together to achieve a common purpose with clearly defined functions and roles

- Ensuring effective leadership throughout the authority and being clear about executive and non-executive functions and of the roles and responsibilities of the scrutiny function
 - Ensuring that a constructive working relationship exists between authority members and officers and that the responsibilities of authority members and officers are carried out to a high standard
 - Ensuring relationships between the authority and the public are clear so that each knows what to expect of the other
-

F. Managing risks and performance through robust internal control and strong public financial management

- Managing risk
- Managing performance
- Robust internal control
- Managing data
- Strong public financial management

Taking informed decisions which are subject to effective scrutiny and managing risk

- Being rigorous and transparent about how decisions are taken and listening and acting on the outcome of constructive scrutiny
 - Having good-quality information, advice and support to ensure that services are delivered effectively and are what the community wants/needs
 - Ensuring that an effective risk management system is in place
 - Using their legal powers to the full benefit of the citizens and communities in their area
-

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

- Implementing good practice in transparency
 - Implementing good practices in reporting
 - Assurance and effective accountability
-

Principles of good governance (summary)

This Appendix summarises key reports that have influenced the development of good governance in local government.

THE CADBURY REPORT (1992)

The Report of the Committee on the Financial Aspects of Corporate Governance (the Cadbury Report) identified three fundamental principles of corporate governance as follows:

- **Openness**

An open approach is required to ensure all interested parties are confident in the organisation itself. Being open in the disclosure of information leads to effective and timely action and lends itself to necessary scrutiny.

- **Integrity**

This is described as both straightforward dealing and completeness. It should be reflected in the honesty of an organisation's annual report and its portrayal of a balanced view. The integrity of reports depends on the integrity of those who prepare and present them which, in turn, is a reflection of the professional standards within the organisation.

- **Accountability**

This is the process whereby individuals are responsible for their actions. It is achieved by all parties having a clear understanding of those responsibilities, and having clearly defined roles through a robust structure.

The Cadbury Report defined these three principles in the context of the private sector, and, more specifically, of public companies, but they are as relevant to public service bodies as they are to private sector entities.

REPORTS FROM THE COMMITTEE ON STANDARDS IN PUBLIC LIFE (1995 – PRESENT)

Aspects of corporate governance in the public services are addressed by the [Committee on Standards in Public Life](#), which was established in 1994 to examine concerns about standards of conduct by holders of public office.

Standards of conduct are regarded as one of the key dimensions of good governance. The Committee's first report, *Standards in Public Life*, published in May 1995, identified

and defined seven general principles of conduct which should underpin public life, and recommended that all public service bodies draw up codes of conduct incorporating these principles.

6.55 A revised description of the principles of public life is included in the Committee's report [Standards Matter: A Review of Best Practice in Promoting Good Behaviour in Public Life](#) (2013). They are as follows:

■ **Selflessness**

Holders of public office should act solely in terms of the public interest.

■ **Integrity**

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

■ **Objectivity**

Holders of public office must act and take decisions impartially, fairly and on merit using the best evidence and without discrimination or bias.

■ **Accountability**

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

■ **Openness**

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for doing so.

■ **Honesty**

Holders of public office should be truthful.

■ **Leadership**

Holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.

GOOD GOVERNANCE STANDARD FOR PUBLIC SERVICES (2004)

In 2004, the Independent Commission on Good Governance in Public Services published a set of common principles that it wants all public sector organisations to adopt. The commission, set up by CIPFA in conjunction with the Office for Public Management, says there should be a common governance standard for public services similar to the private sector's [UK Corporate Governance Code](#) (formerly the Combined Code).

The [Good Governance Standard for Public Services](#) (2004) builds on the principles of public life by setting out six core principles that it recommends should underpin the governance arrangements of all public service bodies. These are summarised below:

- A clear definition of the body's purpose and desired outcomes.
- Well-defined functions and responsibilities.
- An appropriate corporate culture.
- Transparent decision-making.
- A strong governance team.
- Real accountability to stakeholders.

INTERNATIONAL FRAMEWORK: GOOD GOVERNANCE IN THE PUBLIC SECTOR (2014)

In July 2014 CIPFA, in association with the International Federation of Accountants (IFAC), published the [International Framework: Good Governance in the Public Sector](#). The international framework supersedes the 2004 CIPFA/OPM *Good Governance Standard for the Public Services*. It places the attainment of sustainable economic, societal and environmental outcomes as a key focus of governance structures and processes and stresses the importance of taking account of the impact of current decisions and actions on future generations.

The core principles and sub-principles from the International Framework have been interpreted for a local government context in [Delivering Good Governance in Local Government: Framework](#) (CIPFA/Solace, 2016).

APPENDIX C

Glossary

Accountability

The obligation of public sector organisations to citizens and other stakeholders to account, and be answerable to, democratically chosen supervisory bodies, for their policies, decisions, and actions, particularly in relation to public finances.

Annual governance statement or report

The mechanism by which an organisation publicly reports on its governance arrangements each year.

Arrangements

Includes political, economic, social, environmental, legal, and administrative structures and processes, and other arrangements.

Assurance

An assurance engagement in which a practitioner expresses a conclusion designed to enhance the degree of confidence of the intended users, other than the responsible party, on the outcome of the evaluation or measurement of a subject matter against criteria. Under the IAASB's [International Framework for Assurance Engagements](#), there are two types of assurance engagements a practitioner is permitted to perform: a reasonable assurance engagement and a limited assurance engagement. For more information, see the IAASB's Glossary of Terms in the 2013 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements.

Audit committee

The governance group independent from the executive charged with providing oversight of the adequacy of the risk management framework, the internal control environment, and integrity of financial reporting.

Benefits

Outcomes that are to the benefit of a public sector organisation's stakeholders that can be of an economic, social, or environmental nature.

Budget documents

Financial expressions of service plans that set the limits of expenditure authorisation for managers.

Capabilities

The professional knowledge, professional skills, and professional values, ethics, and attitudes required to demonstrate competence.

Capacity

The underlying governance and staffing structures of a public sector organisation necessary to remain fit for purpose – being able to deliver the planned services.

Capital(s)/resource(s)

Stocks of value on which all organisations depend for their success as inputs to their business model, and which are increased, decreased, or transformed through the organisation's business activities and outputs. The capitals are categorised in the [International Framework: Good Governance in the Public Sector](#) (CIPFA/IFAC, 2014) as financial, manufactured, intellectual, human, social and relationship, and natural.

Code of Conduct

Principles, values, standards, or rules of behaviour that guide the decisions, procedures and systems of an organisation in a way that contributes to the welfare of its key stakeholders and respects the rights of all constituents affected by its operations.

Commissioning

Depending on the context, either:

- the process of deciding what work or services are needed, whether they should be sought by delegation, the use or setting up of some new body, or by competition, and, if by competition, what sort of contract to use
- in care, the collective term for all the process involved in meeting an assessed need; deciding which service is needed to meet it, and specifying this service, procuring it and monitoring it.

Conformance

Compliance with laws and regulations, best practice governance codes, accountability, and the provision of assurances to stakeholders in general. The term can refer to internal factors defined by the officers, shareholders, or constitution of an organisation, as well as external forces, such as consumer groups, clients, and regulators.

Cyber security

A specialised form of ICT security specifically focused on (external) networks and internet connections (addressing threats from 'cyber space').

Effectiveness

The relationship between actual results and service performance objectives in terms of outputs or outcomes. Effectiveness describes the relationship between an organisation's actual results and its service performance objectives.

Efficiency

The relationship between inputs and outputs, or inputs and outcomes. An efficiency indicator can be used to show when a service is being provided more (or less) efficiently compared to previous reporting periods, expectations, comparable service providers, or benchmarks derived, for example, from best practices within a group of comparable service providers.

Ethical values

Standards or principles that are commonly considered to be good. Ethical values can change over time and differ between societies or cultures.

Ethics

A system of moral principles by which human actions may be judged.

Executive

Executive management and/or chief executive.

External audit

Independent, qualified person(s) who carry out a review to give assurance to external stakeholders on an organisation's financial statements, systems, and processes.

Governance

Comprises the arrangements (including political, economic, social, environmental, administrative, legal, and other arrangements) put in place to ensure that the intended outcomes for stakeholders are defined and achieved.

Governing body

The person(s) or group with primary responsibility for overseeing an organisation's strategic direction, operations, and accountability. This is the full council in a local authority.

Independence

- a. Independence of mind** – the state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgement, thereby allowing an individual to act with integrity and exercise objectivity and professional scepticism.
- b. Independence in appearance** – the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would be likely to conclude, weighing all the specific facts and circumstances, that a firm's, or a member of the audit or assurance team's, integrity, objectivity or professional scepticism has been compromised.

Input(s)

Capitals/resources used to generate and deliver services to achieve intended outcomes.

Institutional stakeholders

The other organisations/bodies with which a public sector organisation needs to work to improve services and outcomes, or organisations to which it is accountable.

Integrated report

A concise communication about how an organisation's strategy, governance, performance, and prospects, in the context of its external environment, lead to the creation of value in the short, medium, and long term.

Integrated reporting

A process that results in communication by an organisation, most visibly through a periodic integrated report, about value creation over time.

Integrated services

Two or more services which are functions of different bodies, when provided seamlessly by one of them, or by a joint body.

Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any such interests and relationships.

Internal auditing

An independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Internal control

The term 'internal control' can have multiple meanings, including the following:

- **A system or process**
The entirety of an organisation's system of internal control, ie an organisation's internal control system.
- **An activity or measure**
The actual measure to treat risks and to effect internal control, ie individual internal controls.
- **A state or outcome**
The outcome of the internal control system or process, ie an organisation achieving or sustaining appropriate or effective internal control.

See [Evaluating and Improving Internal Control in Organizations](#) (IFAC, 2012) for a more detailed definition.

Interventions

The means by which the public sector achieves its outcomes. These include:

- enacting legislation or regulations
- delivering goods and services
- redistributing income through mechanisms such as taxation or social security payments
- the ownership of assets or entities, such as state-owned enterprises.

Joint boards

Joint bodies set up by order to discharge specified functions of specified local authorities.

Joint committees

Joint bodies set up by agreement to discharge functions and carry out activities jointly on behalf of local authorities or their executives.

Joint venture agreements

These specify what each partner will do to further the venture, and at what stage.

Joint ventures

Enterprises in which two or more partners join, and in which they share the risks and rewards.

Leadership team

Comprises the governing body and management team.

Local authority company

A company in which a local authority has shares, rights to appoint some or all of the directors, or other legal interests.

Management

Person(s) with executive responsibility for the conduct of the public sector organisation's operations.

Management team

Group of executive staff comprising senior management charged with the execution of strategy.

Memorandum of association

The registered objectives of a company.

Outcome(s)

The impacts on society, which occur as a result of the organisation's outputs, its existence, and operations. There may be a strong, direct causal link between an organisation's actions

and its achievements with respect to outcomes, but this will not always be the case. Factors beyond the organisation's control may intervene to either hinder or facilitate the achievement of outcomes.

Outcome target/service performance objective

A description of the planned result(s) that an organisation is aiming to achieve expressed in terms of inputs, outputs, outcomes, efficiency, or effectiveness. Service performance objectives may be expressed using performance indicators of inputs, outputs, outcomes, efficiency, or effectiveness.

Output(s)

The services provided by an entity to recipients external to the organisation.

Performance

An organisation's achievements relative to its strategic objectives and its outcomes in terms of its effects on the capitals.

Performance indicators

Quantitative measures, qualitative measures, and/or qualitative discussions of the nature and extent to which an organisation is using resources, providing services, and achieving its service performance objectives. The types of performance indicators used to report service performance information relating to inputs, outputs, outcomes, efficiency, and effectiveness.

Performance management system

Mechanisms to monitor service delivery throughout all stages in the process, including planning, specification, execution, and independent post-assessment review.

Public financial management

The system by which financial resources are planned, directed, and controlled to enable and influence the efficient and effective delivery of public service goals.

Public interest

The net benefits derived for, and procedural rigor employed on behalf of all society in relation to any action, decision, or policy.

Public sector services

All the outputs of a public sector organisation, such as products, services, or regulation geared toward achieving certain outcomes.

Reporting process

The people and processes involved in the preparation, review, approval, audit (when relevant), analysis, and distribution of a public sector organisation's reports, both internal and external. All sections in the process need to be robust and closely connected to yield effective reports.

Risk

ISO Standard 31000:2009 – Risk Management defines risk as “the effect of uncertainty on objectives”, which can be positive or negative.

Risk management

ISO Standard 31000:2009 – Risk Management defines risk management as “co-ordinated activities to direct and control an organization with regard to risk”.

Rule of law

Observing legal requirements. The rule of law also implies having effective mechanisms to deal with breaches of legal and regulatory provisions.

Social enterprise

A body which:

- carries on a business for some specified social or environmental purpose
- devotes the greater part of any surpluses to achieving this purpose
- depends primarily on trading for this purpose and not on grants, covenants or donations.

Social value

Social value is concerned with social, economic and environmental wellbeing. In England and Wales, the Public Services (Social Value) Act 2012 requires public bodies to consider how the services they commission and procure might improve the economic, social and environmental wellbeing of the area.

Staff mutual

A loose collective term for bodies formed by buy-outs in which staff have had some part.

Stakeholder

Any person, group, or entity that has an interest in a public sector organisation’s activities, resources, or output, or that is affected by that output. Stakeholders can include regulators, shareholders, debt holders, employees, customers, suppliers, advocacy groups, governments, business partners, and society as a whole.

Stakeholder engagement

Communication and consultation between a public sector organisation and the internal and external stakeholders it engages with.

Strategic planning

A process by which an organisation’s vision is translated into defined objectives and associated steps to achieve them.

Strategy

Long-term plan or policy.

Stewardship

Responsible planning, management, and accountability of the use and custody of a public sector organisation's resources.

Sustainability

The capacity of an individual entity, community, or global population to continue to survive successfully by meeting its intended economic, environmental, and social outcomes while living within its resource limits.

Tone at the top

The words and deeds of an organisation's governing body and senior management that determine its values, culture, and the behaviour and actions of individuals; also defined as 'leading by example'.

Transparency

Openness about the outcomes a public sector organisation is pursuing, the resources necessary or used, and the performance achieved.

Useful information

Information that is relevant to users and faithfully represents what it purports to represent. The usefulness of information is enhanced if it is comparable, verifiable, timely, and understandable.

Value for money

Achieving 'value for money' is often described in terms of economy, efficiency, and effectiveness.

Values

What an entity and individuals stand for; also described as standard operating principles.

Whole-system approach

Based on the argument that public financial management (PFM) will be more effective and more sustainable if there is a balance across the full range of PFM processes, buttressed by effective national, sub-national, and supra-national organisations and, in the context of international development, supported by relevant donor contributions. It defines how the key constituent parts (such as external assurance and scrutiny, financial reporting, and audit standards) contribute to the integrity of the whole system.



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Addendum, covering the annual review of governance and the annual governance statement

Approved by
Public Financial Management Board, CIPFA
Policy Board, Solace

May 2025

For application to annual governance statements for 2025/26 onwards





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Local authorities are accountable to the public and other stakeholders for ensuring they have a sound system of governance. They are required to prepare and publish an annual governance statement (AGS) in accordance with statutory regulations of the appropriate national government¹.

The statement should be consistent with the principles of good governance set out in Delivering Good Governance in Local Government: Framework (Governance Framework) (CIPFA and Solace, 2016). The statement includes the result of a review of the effectiveness of its system of internal control and provides assurance on whether the authority's governance arrangements are fit for purpose.

This addendum is the first update of the guidance since 2016 and replaces chapter 7 of the Framework publication. The 2016 publication and the seven principles of good governance remain unchanged.

Authorities should ensure that the AGS for 2025/26 onwards complies with this guidance, and they are encouraged to consider it for 2024/25.

The guidance applies to all principal local government bodies², including:

- county councils
- district, borough and city councils
- metropolitan and unitary councils
- the Greater London Authority and functional bodies
- combined authorities, combined county authorities, city regions, devolved structures
- Scottish councils and other local government bodies under section 106 of the Local Government (Scotland) Act 1973
- the City of London Corporation
- fire authorities in England and Wales
- police and crime commissioners, and police, fire and crime commissioners
- chief constables in England and Wales
- national park authorities
- passenger transport executives
- corporate joint committees (Wales)

1. The Accounts and Audit Regulations 2015, the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, the Local Authority Accounts (Scotland) Regulations 2014 and the Accounts and Audit (Wales) Regulations 2014.

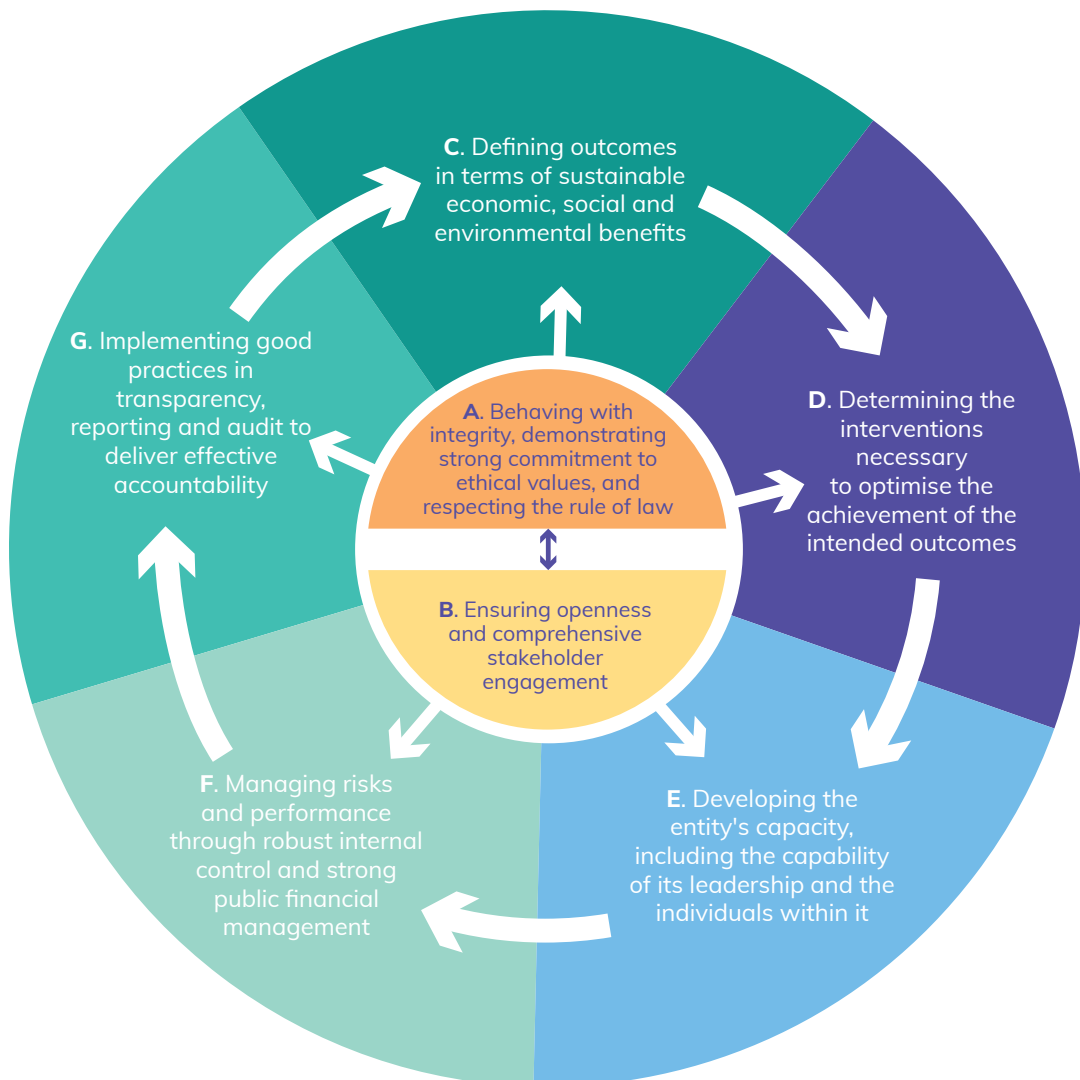
2. The appropriate regulations define the relevant authorities.

The addendum is important for elected representatives, senior management and all those involved in the annual review of governance and preparation of an annual governance statement (AGS). It is also relevant for the internal auditors and external auditors of the authority.

Key roles	Responsibilities
Elected representatives, including councillors and fire authority members Police and crime commissioners (PCC) Chief constables	<p>Overall responsibility for the governance of the local authority and for the fulfilment of accountabilities to the public and stakeholders.</p> <p>Approval of the governance arrangements of the authority, either directly or through delegations, including the Constitution and local code of governance.</p> <p>In a local authority the AGS must be approved by a body charged with governance (full council) or delegated to an appropriate committee, such as an audit committee. The AGS must then be signed by a leading member, alongside the chief executive. (In Scotland the leader of the council must sign the AGS.)</p> <p>In policing, the appropriate corporation sole (PCC and chief constable) must approve and sign the AGS.</p> <p>Following publication, elected representatives have oversight of and accountability for agreed actions to improve governance.</p>
Chief executive (head of paid service), chief financial officer (section 151 or section 95, section 112 (fire) or section 73 officer (combined authority) as appropriate) and monitoring officer	<p>Statutory officers with specific governance responsibilities.</p> <p>Typically, the annual review and preparation of the AGS is overseen by one of them.</p> <p>The chief executive must sign the AGS.</p>
Other senior management	Responsible with the statutory officers to put in place the appropriate arrangements for governance and providing assurance on its effectiveness in their service areas.
Other officers with governance roles	Co-ordination of the annual review and drafting of the AGS in support of the statutory officers and other governance leadership responsibilities.
Head of internal audit	<p>Provides an annual conclusion on governance, risk management and internal control as part of internal audit standards, which informs the review.</p> <p>Provides additional assurance to senior management and elected representatives on the adequacy of the review of effectiveness.</p> <p>To avoid impairments to professional independence, the Head of Internal Audit should not draft the AGS. Where the HIA drafts the AGS, this should be identified as a role beyond internal auditing. Under auditing standards, it must be included in the audit charter and safeguards agreed, such as alternative processes to gain assurance.</p>

The last few years have tested the governance of many authorities. Pressures on financial resources, innovative approaches to the delivery of services and increased commercialisation, as well as the COVID-19 pandemic, have meant those charged with governance and leadership teams have had to make difficult decisions. The quality of governance arrangements is of paramount importance to enable authorities to make decisions with high-quality information, and with a good understanding of risk. Robust and trusted decisions are built from engagement with communities and stakeholders and with a focus on the public interest. In addition, they need confidence that their governance supports the effective implementation of those decisions, and that they have sufficient assurance to inform their understanding. Ensuring adequate capacity, capability and leadership are fundamental, together with a focus on longer-term planning rather than short-term fixes. In short, all seven principles of the Governance Framework must be fit-for-purpose.

Delivering Good Governance in Local Government (CIPFA and Solace, 2016)



Unfortunately, governance has not been fit for purpose in all authorities. The governance reviews following Section 114 reports and reports in the public interest, or other interventions, have highlighted governance weaknesses as well financial concerns. Although not present in every case, the following have been noted:

- a culture that allows for widespread failure to follow due process, the constitution, and codes of conduct,
- leadership that has lost sight of an authority's role and function as a leader of place and provider or enabler of services,
- poor understanding of risk or inadequate management of risks,
- weaknesses in internal controls,
- weak oversight and challenge from those charged with governance,
- dysfunctional relationships between senior officers and members,
- reduced capacity and/or capability in critical areas,
- poor data quality or flawed information used in decision making,
- limited oversight of arm's length arrangements such as trading companies and joint ventures through a failure to put in place appropriate governance, risk and control arrangements,
- a lack of self-assessment and commitment to continuous improvement,
- a lack of transparency and/or openness to external challenge.

Some authorities have not demonstrated an awareness of where their governance is not fit for purpose. When authorities are unable or unwilling to recognise and acknowledge weaknesses, accountability to the public is not fulfilled. Some authorities have failed to take the early action that might have minimised or avoided more serious service or financial problems.

It is in this context that this update to the Delivering Good Governance in Local Government: Framework (CIPFA and Solace) should be adopted. It provides the opportunity for all those with a responsibility for good governance to reconnect with the principles they and their organisation should be striving to meet. Preparing an AGS is an opportunity to undertake a rigorous annual assessment of governance and consider whether it truly is fit for purpose. The review should take into account not just current demands but also anticipated challenges. The unexpected can and will happen, and authorities cannot be ready to meet every eventuality, but each organisation should have sufficient resilience to flex and adapt.

In the years ahead authorities must continue to meet significant challenges, for example:

- service and financial pressures in areas such as social care and housing,
- economic events impacting on funding and income generation,
- new legislation,
- devolution or structural change, including local government reorganisation,
- climate change and net zero,
- use of artificial intelligence in the authority's systems and processes.

Meeting these challenges is necessary to maintain the trust of the public in the authority. This means local authorities must be resilient and sustainable in their governance.

THE REVIEW OF GOVERNANCE

Authorities should review the effectiveness of their governance each year, to fulfil the requirements of both the regulations applicable to their authority and the Code of Practice on Local Authority Accounting in the United Kingdom.

The benchmark against which the review should be undertaken is the seven principles of good governance, as set out in the Governance Framework.

This guidance covers the following:

- description of an authority's governance arrangements in the local code of governance,
- conducting the annual review,
- content of the annual governance statement,
- publication and accountability.

CIPFA and Solace recommend that authorities adopt a local code of governance which sets out their governance arrangements, showing how governance principles are put into practice at their authority. The code should:

- clearly align to the principles in Delivering Good Governance in Local Government: Framework,
- take account of the best value statutory guidance or other statutory requirements of the appropriate national government³,
- be up-to-date and reviewed regularly to ensure it takes account of changes in the authority and its environment,
- identify what arrangements the authority has put in place to achieve each principle, so it is specific to the authority,
- include values and behaviours as well as processes, as these influence the authority's culture,
- include how the code is reviewed and updated.

Where an authority does not have a local code, the annual review will need to first identify the arrangements it has put in place to meet the governance principles. This information should be to hand from earlier annual reviews, even when a local code has not been formally approved.

The local code, or other description of governance arrangements, should include details of your arrangements that address areas that are core to good governance. These arrangements are essential for a corporate culture focused on achieving objectives, managing risk and fulfilling stewardship and statutory responsibilities, including best value. A more comprehensive code will provide stronger evidence of your authority's alignment to good governance principles, and CIPFA and Solace would recommend this approach. The annual governance statement will need to provide assurance that the following core arrangements are in place and operating effectively.

3. For England: [Best value standards and intervention: a statutory guide for best value authorities](#) (May 2024) For Scotland: [Best Value: revised statutory guidance 2020](#) (March 2020) For Wales: Part 6 [Local Government and Elections \(Wales\) Act 2021](#) and part 2 s13 [Well-being of Future Generations \(Wales\) Act 2015](#) For Northern Ireland [Part 12 Local Government Act \(Northern Ireland\) 2014 Performance Improvement](#).

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

- Arrangements to ensure ethical conduct for both members and officers, including codes of conduct, management of conflicts of interest, declarations of gift and hospitality, training and evaluation. Where appropriate, include how codes of ethics for the sector are implemented and supported. Sector requirements include the Code of Practice for Ethical Policing and the Police Code of Ethics, and the Core Code of Ethics for Fire and Rescue Services – England.
- Arrangements covering the ethical behaviour of external service providers.
- Arrangements to support whistleblowing.
- How compliance with laws and regulations and internal policies and procedures is ensured and arrangements to ensure expenditure is lawful.
- How breaches of ethical arrangements, laws, regulations and procedures are addressed and learning adopted.
- How all those in governance roles and senior managers demonstrate their leadership of an ethical culture.

Principle B: Ensuring openness and comprehensive stakeholder engagement

- How the authority ensures that decisions are made in the public interest and the rationale for decisions is recorded.
- How the authority achieves expected standards of openness and transparency, including a culture of internal challenge and self-assessment.
- The arrangements for consultation and engagement with citizens, service users and stakeholders and how these inform decision-making.
- The ways in which the authority communicates with the community and stakeholders.

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

- How the authority establishes its vision, target outcomes, and associated long-term plans to deliver sustainable outcomes.
- Its decision-making arrangements and how it ensures consideration and demonstration of value for money and best value.
- Arrangements to achieve fair access to services.
- The authority's strategic approach to commissioning across the entity and its partnerships and collaborations.

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

- The arrangements for medium and short-term service planning, supported by projects and programmes, to ensure alignment to the vision and objectives.
- How budgets and resource strategies align to the delivery of objectives.
- How the authority uses self-assessment and continuous improvement to achieve value for money.

- The authority's performance management arrangements to ensure continued alignment to its objectives.
- Arrangements for the achievement of social value in commissioning, procurement and contracting.

Principle E: Developing the entity's capacity, including the capability of its leadership and the individuals within it

- Member and officer protocols and clarity over roles and responsibilities, including schemes of delegation.
- Application of the [Code of Practice on Good Governance for Local Authority Statutory Officers](#).
- How financial management roles align with:
 - CIPFA [Financial Management Code](#) (FM Code)
 - [CIPFA Statement on the Role of the Chief Financial Officer in Local Government](#) (2015), [The Role of the CFO in Combined Authorities](#) (2024) or [The Role of Chief Financial Officers in Policing](#) (2021), as appropriate.
- The arrangements in place for the discharge of the monitoring officer function.
- The arrangements in place for the discharge of the head of paid service function.
- Induction and development programmes to meet the needs of members and senior officers in relation to their strategic roles.
- Workforce planning and organisational development.
- Arrangements for learning and development, and health and wellbeing.

Principle F: Managing risks and performance through robust internal control and strong public financial management

- Risk management policy, strategy and arrangements for review.
- How financial management arrangements align with the Financial Management Code.
- Internal control arrangements including:
 - Cyber, AI and information security arrangements
 - information governance
 - asset management
 - procurement and contract management.
- Assurance frameworks across the three lines. The framework should set out how the leadership team obtains its assurance, including from management, risk and compliance arrangements, and internal audit.
- Internal audit arrangements in conformance with the Global Internal Audit Standards in the UK public sector([GIAS](#) and the [Application Note](#)) and the [CIPFA Code of Practice on the Governance of Internal Audit](#).
- Arrangements for formal overview and scrutiny (as applicable).
- Facilitation of internal and external challenge.

- Undertaking the core functions of an audit committee, as identified in [Audit Committees: Practical Guidance for Local Authorities and Police](#) (CIPFA, 2022).
- Counter fraud and anti-corruption developed and maintained in accordance with the [Code of Practice on Managing the Risk of Fraud and Corruption](#) (CIPFA, 2014).
- Governance, risk and control arrangements across companies, partnerships, collaborations and arm's length bodies.
- Internal governance and assurance standard (fire services only).

Principle G: Implementing good practices in transparency, reporting and audit to deliver effective accountability

- Arrangements for the timely response and support to the work of external audit, internal audit and other inspection or regulatory action.
- Approach to welcoming external challenge and implementing recommendations.
- How learning and improvement are actioned.
- How transparency and accountability are maintained across collaborations and arm's length bodies, such as trading companies and joint ventures.
- Accountability to the public and stakeholders is supported by clear assurance and ensures core areas are covered to enable better accountability in practice.

The local code should be a public document or webpage, easily identifiable on the authority's website. It should be a useful reference for both officers, elected representatives and the public to understand how governance works and the authority's commitment to good governance.

Within the local government sector there will be aspects specific to some bodies but not all, for example the operation of the Force Management Statement and the Code of Ethics in police bodies.

While the preparation of a local code is strongly recommended, it is not a requirement of the regulations. Where an authority does not publish a local code, it will need to explain the elements set out above in its AGS.

The annual review is a requirement of the regulations of the national governments. It is an opportunity to take stock of governance, ensuring that the published AGS and associated improvement actions are based on robust evidence. Authorities should establish processes to gather assurance throughout the year, and not only at the year-end.

Scope of the annual review

- Authorities should assess how effectively their arrangements meet the principles of good governance **in practice**. The identification of those arrangements in the local code facilitates the review.
- The review should consider if and how its governance arrangements support the achievement of the authority's purpose and objectives – its outcomes.
- The review should consider whether the authority's governance arrangements, including all the core arrangements listed above, are operating effectively. It should identify any areas for improvement.

Gaining assurance for the annual review

- Authorities should approach the review in a way that will provide the required assurance in an efficient and effective manner. Each authority will have existing sources of assurance that make up its assurance framework to support the review:
 - the head of internal audit's annual conclusion on governance, risk management and internal control,
 - assurances from the statutory officers and other senior managers,
 - assurance from members, for example annual reports from committee chairs,
 - performance and data reports that demonstrate how well the authority has met its objectives and managed its resources; benchmarking data may help the assessment,
 - evidence of the management of risks from the risk management framework,
 - accreditations or independent assessments against control frameworks or standards such as ISO27001, and the NCSC Cyber Assessment Framework,
 - self-assessments against best practice guidance that underpin the core arrangements, such as the Code of Practice on Good Governance for Local Authority Statutory Officers or the Financial Management Code,
 - best value self-assessments or performance review assessments (using guidance applicable for the authority),
 - the findings of external assessments, from external audit, inspectorates, other regulators, peer reviews and any other commissioned reviews,
 - outcomes from relevant stakeholder engagement exercises,
 - force management statements (police forces only),
 - annual statement of assurance and self-assessment against the Internal Governance and Assurance Standard (fire services in England only).
- The review should include a range of perspectives. The authority's assurance framework should provide different sources of assurance across the three lines: management (first line), risk and compliance functions (second line) and internal audit (third line). It should also engage both senior managers and elected members to ensure wider engagement and ownership.
- Where the assurance framework does not provide sufficient assurance across all the governance principles, apply a risk-based approach to target where further work is required.

The review should consider the financial year to which the AGS relates. The regulations require the AGS to follow the same timetable as the financial statements and it relates to the same financial year. As well as looking backwards, the review must also look ahead to the risks and challenges the authority is facing.

Evaluating the results of the annual review

- The review should be an open and honest assessment. By testing and challenging its own governance arrangements, the authority will gain more robust assurance and add value to the accountability it can deliver. For example:
 - checking consistency of understanding and interpretations across the authority,
 - testing whether assumptions are valid,
 - identifying gaps in the assurance framework,

- stress testing/scenario planning for anticipated risks, and
- building understanding of governance.
- As well as considering the financial year to which the AGS relates, the evaluation must also look ahead. Effectiveness means not only that the arrangements were sufficient to meet the challenges of that year, but also that the authority has built in sufficient governance resilience for the current and future years.
- Many authorities have found it helpful to have a governance group comprising key officers with key roles such as the monitoring officer, section 151 officer, head of internal audit, and lead officers for risk management lead and performance. The review should assess the evidence of effectiveness and identify weaknesses or other areas where further improvements can be made. A corporate review and ownership will support a robust conclusion on whether arrangements are fit for purpose.
- The results of the assessment should be reviewed by the leadership team and the audit committee before the final approval in accordance with the requirements of the appropriate regulations. When reviewing the AGS, the audit committee should consider the robustness of the underlying evaluation.

To be meaningful as an accountability report, the AGS should be both deep, being based on a comprehensive view of governance, and also brief to communicate the results simply and clearly. Its content must be drafted with the end users in mind, including councillors and the public. The question *who is this for?* should guide officers to ensure accessible and easily understandable language is used.

The AGS should not include extensive description of the different aspects of the authority's governance arrangements, as these should normally be available in the local code. Where the authority has not developed a local code, it will need to set out how its core arrangements meet the principles of good governance in the AGS.

The AGS should be an honest reflection of the effectiveness of the authority's governance, based on a robust, evidenced review. It should be able to provide reasonable assurance on its effectiveness. Identifying areas for improvement and taking the actions needed are signs of a healthy approach to governance. An absence of improvement actions may be a product of a weak or superficial review.

There is no standard template for the AGS as it should derive from the results of assessment. It should contain the following elements, but presentation is flexible.

This is not a rigid template and authorities can present the specified content in the way they find most suitable.

Executive summary

(A summary is an effective tool to improve communication of key messages and aid accountability.)

The summary should pull out the key messages of the AGS.

Summary of key conclusions.

An overall opinion on whether governance is fit for purpose. An authority's governance arrangements are fit for purpose when its governance arrangements, including core areas identified in this guidance, are operating effectively, and support the achievement of the authority's outcomes.

Confirm whether the overall operation of governance arrangements was fit for purpose in the year of review.

Governance outlook and commitment to ensure that governance will be fit for purpose.

Significant changes or areas of improvement the authority will be actioning in the forthcoming year.

Signatures *(as required by the regulations)*

Date of approval

Our assessment of effectiveness

A statement of how the review of effectiveness was conducted and the results, including reference to:

- whether arrangements are adequately aligned to support the authority's delivery of planned outcomes and meet its responsibilities for value for money/best value,
 - whether arrangements are in place and operating effectively, to support and deliver each of the principles of good governance,
 - explicit assurance that each of the core arrangements for the local code are operating effectively *(they do not need to be individually listed where they are in place and effective if they are clearly identifiable in a publicly available local code)*.
 - where any of the core arrangements are not in place, explain how your alternative arrangements achieve the same goal or include them as an area for improvement,
 - where any core or alternative arrangements are not operating effectively, include them as an area for improvement,
 - the results of external assurance providers and internal audit's annual conclusion,
 - an explanation of how the overall opinion has been agreed.
-

Where our governance needs to improve

Identify those areas of governance requiring improvement and how these are being addressed. Identify:

- where there are significant gaps in governance arrangements such as where core arrangements are not operating effectively,
 - significant governance failures that occurred during the year and action taken,
 - areas where governance arrangements could be easier to understand and comply with, if they are barriers to achieving the principles of good governance,
 - action plans to address these in the coming year and beyond where necessary. The AGS action plan should be meaningful but brief. It would be expected that more detailed implementation plans will be used to manage and monitor progress. Include a reference to how the action plans will be monitored.
-

How we have improved our governance arrangements in *(insert the year)*

- How the governance issues identified in the previous year's statement have been addressed and whether further work is required.
- Any other significant steps to improve governance taken in the year.

(Note you may want to acknowledge that some improvements extend beyond the year covered by the AGS.)

Forward look on governance

An opportunity to identify where governance needs to change or develop to meet the future needs of the authority. Possible examples could be:

- establishment of new collaborative arrangements,
 - new legislation requiring changes to governance structures, such as local government reorganisation,
 - significant risks for the authority that will change or challenge governance in future years. (Risks should be linked to governance. There will be other risks, some of which may already be set out in the narrative report already.) This is not intended to be a complete list of all the risks on the authority's risk register.
-

Before final approval and publication, the AGS will be reviewed by the authority's external auditor in accordance with the Code of Audit Practice issued by the appropriate national audit body. The auditor will consider if the AGS has been prepared in accordance with the Governance Framework and is consistent with the auditor's knowledge of the authority.

The annual governance statement should be approved at a meeting of the authority or delegated committee (in Scotland, the authority or a committee with a remit including audit or governance), as required by regulations.

In policing, approval will be from the police and crime commissioner and chief constable as corporations sole.

Where approval is delegated to a committee, such as the audit committee, steps should still be taken to engage with the full authority, as the body ultimately charged with governance. For example, the AGS should be shared with all elected members together with a report from the audit committee on their review. This will help all elected representatives to have sight of the conclusions and agreed actions.

The timetable for publication is set out in regulations, with deadlines amended from time to time. The timetable is the same as that of the financial statements and in Scotland the AGS is required to be a component of the annual accounts. Where it is necessary to publish the financial statements before the completion of the audit, (for example under the backstop arrangements in England) the AGS should still be published on the website with an explanatory note, in accordance with the dates specified by regulations.

The AGS supports the authority's accountability to the public, stakeholders and government. Easy access and communication of its purpose and role are important elements of accountability. Where the AGS is published within the financial statements, further steps should be taken to improve access. Suggested examples of good practice:

- Creating a webpage on governance with plain English explanations of what governance is and why it is important.
- Including the AGS on a governance webpage, alongside other materials such as a local code.
- Use of diagrams or other design features to improve understanding.

- Ensuring the AGS is identifiable on the authority's website. For example, would a search for 'governance' or 'annual governance statement' on the website bring up the latest AGS?
- There should remain a clear link back to the financial statements to ensure the regulations are satisfied.

As well as an important external accountability report, the AGS is informative for staff and elected members. Their actions all contribute to the governance culture of the authority and are key to implementing robust arrangements and improvements. The authority should plan internal communications to share key messages and show staff and members how they contribute to the implementation of the action plan and support good governance.

MEMBERS OF THE REFERENCE GROUP

Chair	Paul Hanson, former Chief Executive North Tyneside MBC
Secretariat	
CIPFA	Diana Melville, Governance Advisor
	Naomi Whitmore, Internal Audit Advisor
Solace	Alex Thomson, Director of Policy and Business Partners
	David Paine, Senior Policy Officer
Observers	
MHCLG	Ben Grubb
Scottish Government	Elanor Davies
Welsh Government	Emma Smith
Northern Ireland	Jeff Glass
Stakeholders	
Local Government Association (England)	Heather Wills, Assistant Director Programme (Corporate)
National audit bodies	Paul Mayers, National Audit Office (Observer) Colette Kane, Northern Ireland Audit Office Kate Havard, Audit Wales Paul O'Brien, Audit Scotland
Police representative (England and Wales)	James Atkinson, Policy and Partnership Manager, Association of Police and Crime Commissioners
Lawyers in Local Government (England and Wales)	Helen Bradley, Director of Law and Governance, Durham County Council
Centre for Governance and Scrutiny	Ed Hammond, Deputy Chief Executive
Practitioners	
	Rob Winter, Member of CIPFA Governance and Assurance Forum, formerly Barnsley MBC
	Laura Williams, Member of CIPFA Governance and Assurance Forum, Head of Internal Audit, Liverpool City Region Combined Authority
	Marion Pryor, Head of Audit and Risk, Isle of Anglesey County Council
	Allison Mitchell, Head of Governance, North Tyneside
	Paul Stone, Director of Resources, North West Leicestershire DC
	Kelvin Menon, CFO, Surrey Police and Crime Commissioner's Office
	Duncan Savage, Assistant Director, East Sussex Fire and Rescue Service
	Emma Foy, former Director of Corporate Services, West Lindsey
	Hannah Doney, CFO, Watford Borough Council

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Item 13

Financial Regulations

Changes to Financial Regulations

A link the Financial Regulations of the Council website can be found here:

https://www.ludlow.gov.uk/Documents/Financial%20Regulations%20-%20Adopted%2023%20June%202025_1.pdf

The proposal

Councillor Hepworth has stated the following and made a proposal to amend the first point in paragraph 5.15 as follows:

It seems to me that in a number of instances in recent months, legal advice has been sought by you without reference to the Council as a whole or in fact to any councillors.

I appreciate that under the present Financial Regulations, you can authorise any expenditure up to £2,500. I think that number is fine for most purposes.

However, in the light of experience, I think the Council needs tighter control over commitments to legal expenditure. This has really got completely out of hand in the last few years. In the interests of Ludlow council tax payers, I consider we need to be seen to exercise more restraint.

I would therefore like to propose an amendment to Financial Regulations for consideration at the P&F meeting on January 19th as below:

Amend the first point in paragraph 5.15 of the Financial Regulations by adding the following:

- except that any commitment to incur expenditure on obtaining legal advice shall require the approval of the Chair of the Council (or Deputy Chair in the absence of the Chair) or of the Chair of the Policy and Finance Committee up to £5,000, Council approval being required for any such expenditure in excess of £5,000.

Consideration of the proposal:

In consideration of the proposal, the town clerk has made the following points:

The proposed wording says:

“...any commitment to incur expenditure on obtaining legal advice shall require the approval of the Chair ... or the Chair of the Policy and Finance Committee...”

In effect this means:

- No expenditure can be committed unless a named councillor approves it

- The Clerk is not identified as the decision-maker
- The councillor's approval is the trigger that commits the council financially

Why that is problematic

1. Individual councillors have no inherent executive authority

In town/parish councils:

- Authority rests with:
 - o the full council, or
 - o a committee, or
 - o an officer (normally the Clerk)

An individual councillor:

- is not an executive body
- has no statutory spending power on their own

Delegating financial decision-making to a councillor is therefore legally weak and open to challenge.

2. Section 101 LGA 1972 does not clearly authorise delegation to a councillor

Section 101 allows delegation to:

- a committee,
- a sub-committee, or
- an officer.

It does not list individual councillors.

3. Audit and judicial risk

An auditor or court could reasonably conclude that:

- the expenditure was ultra vires, because
- a councillor exercised a function that should have been exercised by:
 - o the council, or
 - o a properly authorised officer.

Conclusion

- The clause does place the councillor as decision-maker
- That is not best-practice lawful delegation
- It is potentially ultra vires because a councillor exercised a function that should have been exercised by:
 - o the council, or
 - o a properly authorised officer.
- External auditors regularly criticise this exact wording.

To be legally sound:

- The Clerk must remain the decision-maker
- Councillor involvement is oversight / concurrence.

The recent council minute as detailed below – already seems to cover the main point of concern it states the council's position that the solicitor would not be kept up to date as a matter of course.

FC/336 That all future correspondence received from the Parochial Church Council or Shropshire Council, or the Ludlow Town Walls Trust, is not passed to Geldards prior to being seen and considered by the Churchyard Walls Task & Finish Group and Council.

Alternative suggestion for the Financial Regulations wording:

To amend 'approval' to 'in consultation with'

Item 14

Hedge Cutting Contractor Report



HEDGE CUTTING CONTRACTOR

Report No. PF/26

Policy & Finance Committee

12th January 2026

1. INTRODUCTION

- 1.1 This report is to provide information regarding the hedge cutting contractor who is hired annually to cut hedges at Wheeler Road recreation area and Henley Road cemetery (cemetery side of boundary with houses on Downton View).

2. RECOMMENDATIONS

- 2.1 To receive information regarding contractor expenditure for hedge cutting.
- 2.2 To note that officers are satisfied that in current circumstances the use of contractors is essential.
- 2.3 If the committee wishes to explore other options such as purchasing or hiring suitable equipment for large scale hedge cutting and adjusting work schedules to enable the work to be undertaken in-house a report can be brought back to the committee for consideration in due course.

3. SITE INFORMATION

- 3.1 Wheeler Road recreation area is a large site enclosed within hedges on all four sides. The length of hedges is approx. 555m. Ludlow Town Council are responsible for cutting back the two sides and top.

To cut this hedgerow by hand (using hedge cutters) is an arduous, lengthy, difficult and time-consuming task. It is made more difficult by the need to supervise members of the public and provide traffic management when cutting along the roadside.

- 3.2 The grass area above the car park at Henley Road cemetery is a large site with the perimeter length of hedges being approx. 152m. Ludlow Town Council is responsible for cutting one side and the top.

As with Wheeler Road cutting this hedgerow by hand would be an arduous, lengthy, difficult and time-consuming task. This site is difficult as the hedge is extremely high and the ground surface uneven.

- 3.3 The hard cut back hedge cutting is undertaken annually outside of the bird nesting season.

4. REASON FOR USING A CONTRACTOR

- 4.1 As detailed both hedges are very long and high.

DLF staff do not have large scale hedge cutting equipment. Using their current equipment, the hedge cutting would take a long period of time to complete and therefore presents issues in terms of Hand Arm Vibration (more detail in Appendix 1) and Repetitive Strain Injury (more detail in Appendix 2) for our staff. This could then have long-term implications for staff health and wellbeing.

- 4.2 The site at Wheeler Road requires traffic management when working on the road site and affecting traffic/pedestrians.

The contractor manages traffic manually and uses signage to allow mobile works to be carried out safely and correctly. Pedestrians and site users are also managed. Local residents are notified prior to works to allow vehicles to be moved.

- 4.3 Other Ludlow Town Council sites with long hedges include Linney Riverside Park and the 'in use' burial area at Henley Road Cemetery.

We are responsible for one side and top at Linney, the Rugby Club, arrange cutting of their access side. This is often by a contractor but less regularly than other sites to allow for wildlife habitats.

The hedges within the 'in use' burial area of the cemetery have to be done by hand due to the presence of graves and lack of tractor access.

5. PREVIOUS CONTRACTORS

- 5.1 We have used the same contractor for a few years who provides us with an excellent service, is great at communicating with residents and ourselves, works with Shropshire Council Streetworks in arranging the road space booking and does a quality job.

They are reliable and efficient with good site and resident knowledge which is invaluable. Work includes cutting all sides of the hedge with a tractor and flail and clearing up all debris created. This is specialist work that requires a contractor to have relevant roadside working qualifications and traffic management licences.

5.2 We have previously obtained quotes and used a different contractor. However, the work was poor, traffic management was not satisfactory and the site was left in a poor condition.

5.3 Expenditure for this work in previous years was as follows:

DATE	AMOUNT	LOCATION	
31/01/2021	£3,000.00	WHEELER RD	
30/11/2021	£3,888.00	WHEELER & LINNEY	
01/12/2022	£4,512.00	WHEELER & HENLEY RD	
15/07/2023	£1,176.00	WHEELER ROAD & SANDPITS	
09/12/2023	£3,900.00	WHEELER	
14/12/2024	£3,720.00	WHEELER	
22/11/2025	£4,200.00	WHEELER & HENLEY RD	

6. BUDGET AVAILABLE

6.1 In 2025 / 26, there was a budget of £6,000 plus £1,240 carried forward to create an amenities maintenance budget of £7,240.00 (410/4222).

In 2026 / 27, there is a new Wheeler Rd Hedge Trimming Budget (410/4304) of £4,000.00; and a reduced general Amenities Maintenance budget (4101/ 4222) of £2,000.00.

7. OPTIONS

7.1 The Council could explore options for purchasing or hiring suitable equipment for large scale hedge cutting to be undertaken in-house.

Town Clerk and Deputy Town Clerk
January 2026

Implications

Wards Affected (All)

Financial (As stated in the report)

Health & Safety (As stated in the report)

Law & Order (None)

Environmental Implications (None)

Hand-arm vibration at work

A brief guide



This is a web-friendly version of leaflet INDG175(rev3), published 11/12

Introduction

This leaflet explains what you, as an employer, may need to do to protect your employees from the risk of hand-arm vibration. It will also be useful to employees and their representatives. The leaflet will help you identify when exposure to hand-arm vibration may cause harm. It introduces practical steps for controlling the risks and will help you understand what you need to do to comply with the Control of Vibration at Work Regulations 2005 (the Vibration Regulations).

What is hand-arm vibration?

Hand-arm vibration is vibration transmitted into workers' hands and arms. This can come from use of hand-held power tools (such as grinders or road breakers), hand-guided equipment (such as powered lawnmowers or pedestrian controlled floor saws) or by holding materials being worked by hand-fed machines (such as pedestal grinders or forge hammers).

Why is hand-arm vibration an issue?

Regular and frequent exposure to hand-arm vibration can lead to two forms of permanent ill health known as:

- hand-arm vibration syndrome (HAVS); and
- carpal tunnel syndrome (CTS).

Symptoms and effects of HAVS include:

- tingling and numbness in the fingers which can result in an inability to do fine work (for example, assembling small components) or everyday tasks (for example, fastening buttons);
- loss of strength in the hands which might affect the ability to do work safely;
- the fingers going white (blanching) and becoming red and painful on recovery, reducing ability to work in cold or damp conditions, eg outdoors.

Symptoms and effects of CTS can also occur and include:

- tingling, numbness, pain and weakness in the hand which can interfere with work and everyday tasks and might affect the ability to do work safely.

Symptoms of both may come and go, but with continued exposure to vibration they may become prolonged or permanent and cause pain, distress and sleep disturbance. This can happen after only a few months of exposure, but in most cases it will happen over a few years.

What the law says

The Vibration Regulations require you to:

- make sure that risks from vibration are controlled;
- provide information, instruction and training to employees on the risk and the actions being taken to control risk; and
- provide suitable health surveillance.

The Vibration Regulations include an exposure action value (EAV) and an exposure limit value (ELV) based on a combination of the vibration at the grip point(s) on the equipment or work-piece and the time spent gripping it. The exposure action and limit values are:

- a daily EAV of $2.5 \text{ m/s}^2 \text{ A(8)}$ that represents a clear risk requiring management; and
- a daily ELV of $5 \text{ m/s}^2 \text{ A(8)}$ that represents a high risk above which employees should not be exposed.

Preventing disability

Your duties are to reduce the risks from vibration to the lowest level reasonably practicable and to reduce exposure to as low as is reasonably practicable if it is above the EAV. You must not allow exposures to exceed the ELV.

If you comply with the Vibration Regulations you will prevent disability from HAVS and vibration-related CTS. Some people will develop early signs and symptoms of HAVS or CTS even at low exposures (for example, if they are susceptible to vibration injury and are regularly exposed to vibration at around the exposure action value, usually for some years). Your health surveillance should identify any harm early on, so appropriate action by you at this point will prevent disability.

Make sure you consult your trade union safety representative or employee representative on your proposals to:

- control risk; and
- provide health surveillance.

Certain cases of HAVS and all cases of vibration-related CTS must be reported to HSE in accordance with the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) – see 'Find out more'.

Duties of manufacturers and suppliers

Manufacturers and suppliers have duties under the Supply of Machinery (Safety) Regulations to provide health and safety information in equipment handbooks.

They also have a duty to list the vibration emission in literature describing equipment performance. This should be, but is not always, suitable for estimating vibration exposure – check, for example, with the manufacturer or your supplier.

When you buy work equipment you should expect your supplier to provide the following:

- warning of any vibration-related risks from using the equipment;
- information on safe use and, where necessary, training requirements;
- information on how to maintain the equipment;
- information on the vibration emission of the equipment.

Is hand-arm vibration a problem in my workplace?

In some industries, assessment will often show that the operating time of equipment is actually very short and that the EAV is not exceeded.

Which jobs are most likely to create a risk?

Jobs involving regular and frequent exposure to vibration above the EAV are found in a wide range of industries, for example:

- construction and civil work;
- engineering;
- forestry;
- foundries;
- motor vehicle manufacture and repair;
- maintenance of parks, gardens, verges, grounds etc;
- shipbuilding and ship repair;
- utilities (eg gas, water, telecommunications).

Which tools are most likely to create a risk?

Users of the types of equipment listed below and similar equipment will often be exposed above the EAV:

- chainsaws;
- grinders (all types and sizes, eg angle, die, straight, vertical etc);
- hand-fed equipment, eg pedestal finishers, grinders, mops;
- impact drills;
- scaling hammers including needle scalers;
- pedestrian controlled equipment including mowers, floor saws, floor polishers;
- powered hammers for chipping, demolition, road breaking etc;
- sanders and polishers;
- hand-held saws for concrete, metal, ground clearance etc.

Damaged and very old models of equipment may be hazardous even when used for very short periods. Most types of hand-held, hand-guided or hand-fed powered equipment can cause ill health from vibration if used incorrectly.

For powered hand-tools, regular and frequent use of modern, well-designed, well-maintained tools is likely to result in exposure at or above the EAV after:

- the use of a hammer action tool for about 15 minutes; or
- the use of non-hammer action tools for about one hour.

The exposure limit value is likely to be reached after:

- use of a hammer action tool for about one hour; or
- use of non-hammer action tools for about four hours.

How can I control the risks from HAVS?

You can reduce vibration exposure by reducing one or both of:

- the vibration transmitted to the hand; and
- the time spent holding vibrating equipment or work-pieces.

Assess where risks are most likely

The industry, type of equipment, duration of use and reported signs or symptoms of HAVS or CTS are all good guides to the likelihood of vibration risk. Once you have established the likelihood of risk you should look more closely at which workers, or groups of workers, are likely to be at risk and what can be done to reduce those risks.

Assess who is at risk

You should:

- carry out a brief survey of the workplace. Find out who is exposed to hand-arm vibration and what is causing the exposure;
- estimate the time workers spend holding the equipment or work-piece while it is vibrating. Begin to set priorities:
 - very short periods may not be a problem; but
 - the longer the equipment or work-piece is held the higher the exposure will be so it is more important that the vibration is low.
- ask users of equipment if they feel tingling or numbness during or after exposure to vibration. If they do, their exposure to vibration could be causing them harm.

Use the guidelines above to determine when users of powered hand-tools are likely to reach the EAV and if there could be a risk.

You should find out if any of your employees already have HAVS or CTS. If they do, you will need to take steps to stop their symptoms getting worse, even if they are exposed below the EAV.

How should I use this information?

Having decided that employees have vibration exposures which must be managed, you will need to look at how risks from vibration can be reduced, finalise your priorities and put in place those steps that are reasonably practicable. You should:

- look for ways of working that avoid or reduce the need to hold vibrating equipment or work-pieces;
- consider vibration emissions when purchasing or hiring equipment for example:
 - check the vibration of available equipment in technical sales literature or the handbook. Avoid types with high vibration when there are suitable lower vibration alternatives;
 - keep an inventory of equipment and its vibration emission;
- maintain equipment in accordance with its manufacturer's instructions;
- plan work schedules to minimise vibration exposures and make sure exposures are below the ELV;
- organise work and design workstations to avoid uncomfortable postures and the need for high manual effort to grip, push or pull equipment;
- help employees maintain good blood circulation, for example, by providing clothing to help them keep warm and dry.

Information, instruction and training

Your information, instruction and training for employees should cover:

- the health effects of hand-arm vibration;
- the sources of hand-arm vibration and how the vibration has been minimised, eg the choice of process or equipment;
- whether they are at risk, including how their exposure compares with the exposure action and limit values;
- how to recognise and report symptoms;
- how health surveillance can help them remain at work and what your arrangements are for health surveillance (see below);
- the steps you have taken, or plan to take, to minimise the risk;
- where necessary, training in how to use equipment to minimise vibration and how to reduce grip force etc.

Health surveillance

You must provide health surveillance when exposures are at or above the EAV and in other circumstances where there is risk, for example, after diagnosis of HAVS and exposure continues but below the EAV. Health surveillance can involve just a short set of questions until, for example, signs or symptoms are reported. A health surveillance scheme must include access to a competent occupational physician. Make sure that your providers have the right qualifications and training and that you will:

- receive feedback, including notification of fitness for work with HAV for each employee under health surveillance;
- receive anonymised health surveillance results (unless groups of employees are too small to get this type of information);
- be informed of new or deteriorating cases of HAVS that are being diagnosed (with the consent of the affected person).

You must report cases of HAVS and CTS under RIDDOR (see 'Find out more').

Prompt action by you to revise your controls – when finding new cases or worsening of existing cases – will help keep skilled people in work and should prevent disability.

Next steps

This leaflet has helped you decide if hand-arm vibration is likely to be causing harm in your workplace. It has outlined practical steps required by law that will control the risk of harm. You now need to decide whether the steps you have taken are sufficient and what actions need to be taken to minimise the risk in your workplace.

Find out more

You can find vibration information and good practice examples of vibration control at www.hse.gov.uk/vibration. If you need help managing vibration, you may choose to hire a competent advisor to select appropriate control measures and/or estimate vibration exposures.

More detailed guidance on controlling the risk is contained in *Hand-arm vibration. Control of Vibration at Work Regulations 2005. Guidance on Regulations L140* HSE Books 2005 ISBN 978 0 7176 6125 1
www.hse.gov.uk/pubns/books/l140.htm.

Consulting workers on health and safety. Safety Representatives and Safety Committees Regulations 1977 (as amended) and Health and Safety (Consultation with Employees) Regulations 1996 (as amended). Approved Codes of Practice and guidance L146 HSE Books 2012 ISBN 978 0 7176 6461 0
www.hse.gov.uk/pubns/books/L146.htm.

www.hse.gov.uk/riddor

Further information

For information about health and safety, or to report inconsistencies or inaccuracies in this guidance, visit www.hse.gov.uk/. You can view HSE guidance online and order priced publications from the website. HSE priced publications are also available from bookshops.

This guidance is issued by the Health and Safety Executive. Following the guidance is not compulsory, unless specifically stated, and you are free to take other action. But if you do follow the guidance you will normally be doing enough to comply with the law. Health and safety inspectors seek to secure compliance with the law and may refer to this guidance.

This leaflet is available at: www.hse.gov.uk/pubns/indg175.htm.

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Managing upper limb disorders in the workplace

A brief guide



01/20 INDG171(rev3)

This is a web-only version

Introduction

As an employer, you need to protect your workers from the risk of injury and ill health from upper limb disorders (ULDs) in the workplace.

ULDs include aches and pains in the shoulders, arms, wrists, hands and fingers, as well as in the neck. They are widespread across a range of industries and jobs, for example on assembly lines, in construction, in meat or poultry processing, and in work with computers. They can be caused or made worse by work.

What does the law say?

As an employer, you have general duties under the Health and Safety at Work etc Act and the Management of Health and Safety at Work Regulations to assess, control and manage the risks associated with work-related ULDs. This leaflet will help you comply with these duties. For more detailed information, look at HSE's guidance booklet HSG60 *Upper limb disorders in the workplace*.¹

If workers are using display screen equipment such as PCs, laptops, tablets and smartphones, employers should comply with the requirements of the Health and Safety (Display Screen Equipment) Regulations.^{2,3,4}

What causes a ULD?

Upper limb disorders are more common in tasks that involve:

- prolonged repetitive work, particularly using the same hand or arm action;
- uncomfortable or awkward working postures;
- sustained or excessive force;
- carrying out a task for a long time without suitable rest breaks;
- working with hand-held power tools for long periods of time.

Other things that may have an influence are:

- poor working environment (including temperature and lighting);
- poor work organisation (including workload, job demands and lack of breaks);
- individual differences and vulnerability (some workers are more affected by certain risks).

Workers may be more likely to suffer a ULD if there is more than one risk factor in their work. However, just because a worker is exposed to these factors, it does not mean they will develop a ULD or that the risks cannot be adequately controlled.

If you introduce a new process or change existing processes and several workers complain of pain in similar places, such as the hand or forearm, this indicates that work may be a factor and you should investigate the cause.

What are the symptoms?

An individual can get symptoms, even though several workers may do the same task with no problems. Your workers may have symptoms in their upper limbs such as:

- aches and pains, tenderness, weakness, tingling, numbness, cramp, burning, redness and swelling;
- stiffness, pain or reduced movement in their joints.

These symptoms may be signs of clinical disorders, such as:

- [carpal tunnel syndrome](#) (CTS);
- [tendonitis](#) or tenosynovitis;
- [osteoarthritis](#);
- cramp of the hand or forearm from prolonged periods of repetitive movement;
- [hand-arm vibration syndrome](#) (HAVS) (considered separately in HSE's website).

Some of these are [reportable](#) under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR).

Encourage workers to report any signs and symptoms at an early stage, before they become more serious, so you can take steps to reduce the risk in the workplace. People with ULDs often completely recover if the problem is recognised early and treated appropriately.

If your workers have developed symptoms, consider taking advice from an occupational health provider on a worker's fitness for work and whether any restrictions or adaptations to their work are required.

Assess the risks of ULDs in your workplace

As an employer, you have a duty to assess risks in your workplace. You should:

- look around your workplace to see which tasks may cause harm and why;
- decide how likely it is that people might be harmed;
- identify the factors that create a risk of harm and decide how to control them.

Consult and involve your workforce in your risk assessment. Your workers and their representatives know what the risks are in your workplace and can often suggest practical solutions to control them.

How detailed should my risk assessment be?

The simple risk filter in this leaflet can help you identify jobs that are worth looking at in more detail. If you answer 'Yes' to any of the questions in the filter, you need to do a more detailed assessment. If not, you do not need to do anything else. Note that the 2-hour period in the filter is not a fixed limit and a shorter time period is appropriate where the ULD risk may be higher. For example, if there is a lot of repetition and/or force required for a period shorter than 2 hours, or the worker has a medical condition affecting their neck or upper limbs, you should do a full risk assessment.

If the risk filter indicates you do need to do a more detailed assessment, HSE's [Assessment of repetitive tasks of the upper limbs \(the ART tool\)](#)⁵ lets you assess individual risk factors and prioritise your control measures using a colour-coding and scoring system. The scores provide clear action levels as a result of your assessment. However, the ART tool may not amount to a full risk assessment as some aspects, such as individual factors, are not covered.

You can use HSE's [ULDs risk assessment worksheets](#)⁶ from [Upper limb disorders in the workplace](#) if you need to carry out a more detailed assessment than the ART tool provides. The worksheets help you to analyse the risk factors in your workplace in more detail and include space to note down problems, causes and possible control options.

Simple filter for identifying risks of upper limb disorders (ULDs)

Task:

Assessor:

Date: Location/work area:

Consider all parts of the upper limbs (shoulders, arms, wrists, hands and fingers, as well as the neck). Note that the 2-hour period in the filter is not a fixed limit – apply it taking account of the task and the individual carrying it out.

1 Signs and symptoms

Are there any:

- Medically diagnosed cases of ULDs in this work? ☐ Yes ☐ No
- Complaints of aches and pains? ☐ Yes ☐ No
- Improvised changes to work equipment, furniture or tools? ☐ Yes ☐ No

2 Repetition

Do workers carry out any repetitive elements in a task for more than approximately 2 hours per shift, such as:

- Repeating the same movements every few seconds? ☐ Yes ☐ No
- Repeating a sequence of movements more than twice per minute? ☐ Yes ☐ No
- More than half of the time spent on that task involves performing the same sequence of movements? ☐ Yes ☐ No

3 Working postures

Do workers adopt awkward working postures for more than approximately 2 hours per shift, such as:

- Large range of joint movements, eg side to side or up and down? ☐ Yes ☐ No
- Awkward or extreme joint positions? ☐ Yes ☐ No
- Joints held in fixed positions? ☐ Yes ☐ No
- Stretching to reach items or controls? ☐ Yes ☐ No
- Twisting or rotating items or controls? ☐ Yes ☐ No
- Working with hands above shoulder height? ☐ Yes ☐ No

4 Force

Do workers apply sustained or repeated forces for more than approximately 2 hours per shift, such as:

- Pushing, pulling or moving things, including with the fingers or thumb? ☐ Yes ☐ No
- Grasping or gripping, including twisting and squeezing? ☐ Yes ☐ No
- Pinch grips, ie holding or grasping objects between thumb and finger? ☐ Yes ☐ No
- Steadying or supporting items or workpieces? ☐ Yes ☐ No
- Shock and/or impact being transmitted to the body from tools or equipment, including hands being used as a hammer? ☐ Yes ☐ No
- Equipment or work items creating concentrated pressure on any part of the upper limb, including pressure from a trigger or button? ☐ Yes ☐ No

5 Vibration

- Do workers experience hand-arm vibration (HAV) from any powered, hand-held or hand-guided tools, or hand-feed workpieces to vibrating equipment regularly (at some point during most shifts)? ☐ Yes ☐ No

If you answer 'Yes' to any of the questions, you should do a risk assessment of the task using the [ART tool](#) or you can make a more detailed assessment using the [full risk assessment worksheets](#) for ULDs. If items weigh more than 8 kg and the task involves manual handling, consider using the [MAC tool](#).⁷

Psychosocial factors

As well as considering the physical aspects of the work, you also need to take account of psychosocial risk factors. These may affect workers' psychological responses to their work and workplace conditions. Examples are high workloads, tight deadlines and lack of control over the work and working methods, which may make people more likely to develop and report ULDs.

Particular groups of workers

Make sure you also take account of the requirements of particular groups of workers when doing your risk assessments, for example:

- new or expectant mothers;
- people with disabilities, which may make it more difficult to do a particular task;
- those returning to work after a recent injury or ill-health condition;
- inexperienced, new, young or temporary workers;
- older workers;
- workers who do not fit standard equipment or furniture, for example those who are very tall;
- migrant workers, who may not have English as their first language.

Reduce the risk of ULDs

The most effective ways to eliminate or reduce the risk are to:

- consider the risks when setting up new workstations so that the risks can be planned out – it is cheaper than redesigning them or buying more suitable tools later;
- eliminate part or all of the task using, for example, automation or powered tools.

If you cannot eliminate the risk:

- focus first on reducing the risk of the higher-risk activities or those that affect most workers;
- make sure tools and equipment fit the workers' hands and are suitable for the task;
- make sure workstations are at a suitable height for comfortable working (and suitable chairs and footrests are provided). Consider adjustable workstations;
- change the workstation layout to improve the posture of the workers, particularly when they are applying force;
- reduce the amount of force, vibration, repetition, and prolonged fixed postures;
- reduce the length of time that operators do the same task, allowing regular changes in posture;
- improve the working environment (cold temperatures and draughts can contribute to discomfort);
- test any changes on one or two workers before making changes for everyone;
- monitor the effectiveness of your controls regularly to make sure they are working;
- get occupational health advice for workers reporting symptoms or with underlying health issues.

The way jobs are designed and organised can significantly help to reduce the risk of ULDs. Provide clear instructions, information and training on any measures you put in place to control the risks.

Table 1 includes some practical advice on what to look for when making an assessment and suggests ways to reduce the risk of ULDs.

Table 1 Risks and controls

Risks to look for	Observations	Ways of reducing the risk of injury
Repetition	Tasks using the same muscles repeatedly for prolonged periods. The more a task is repeated, the greater the risk of developing a ULD.	<p>Break up prolonged, repetitive work periods with regular changes of activity using different muscle groups. Avoid just one break at lunchtime or mid-shift.</p> <p>Automate higher-risk tasks, but beware of introducing new risks, eg from maintenance or repair.</p> <p>Consider reducing the speed at which the task is carried out.</p>
Uncomfortable or awkward working postures	These include moving the arm, wrist and fingers into an awkward or uncomfortable position, eg working above shoulder or head height, working with a very bent elbow, or holding the upper limb in the same place for long periods.	<p>Design workplaces and equipment so that workers do not have to adopt awkward postures.</p> <p>Arrange the position, height and layout of the workstation so it is comfortable to reach and appropriate for the work.</p> <p>Consider providing adjustable chairs and footrests, and suitable tools.</p>
Using a lot of force	<p>This may include having to apply excessive effort, involving forceful pinching, gripping or manipulation of items, or having to overcome friction.</p> <p>Handling heavy items may have an impact on the upper limbs (as well as the back).</p>	<p>Automate the task or use tools to reduce the forces required.</p> <p>Provide mechanical assistance, such as levers, and see if you can use lighter tools. If this is not possible, provide a jig or counterbalance equipment.</p> <p>Distribute the force over the hand, eg operate a control with more than one finger or with the palm of the hand.</p> <p>Reduce the time exposed to risk by introducing suitable job rotation.</p>
Vibration	Working with equipment and tools that vibrate can increase the risk of ULDs.	<p>Buy efficient, low-vibration tools and maintain them properly to minimise the effects of vibration.</p> <p>Make sure replacement tools are available if existing tools are not working properly.</p> <p>Consider a HAVS assessment if workers are exposed to vibrating tools.⁸</p>
Carrying out a task for an extended period of time	Long shifts with limited scope for breaks and job rotation may increase the risk of ULDs.	<p>Share a high-risk task among a team by rotating people between tasks (each task needs to be sufficiently different to benefit the worker).</p> <p>Allow workers to carry out more than one step of a process (as long as the steps do not have the same risks).</p> <p>Encourage stretching or other exercises during breaks in the work routine.</p>

Risks to look for	Observations	Ways of reducing the risk of injury
Poor working environment	Working in uncomfortable temperatures or draughts, or handling hot/cold items.	<p>Reduce exposure to uncomfortable temperatures.</p> <p>Provide adequate personal protective equipment (PPE) and local heating or cooling where a comfortable temperature cannot be maintained.</p> <p>Avoid putting workstations too near air vents.</p> <p>Avoid using metal-handled tools in cold environments.</p>
	Working in dim light, shadow or glare may cause a worker to adopt an awkward position to see better.	<p>Make sure the overall lighting levels are adequate or provide suitable task lighting.</p> <p>Avoid reflections and glare by moving lights, providing blinds on windows, or moving workstations.</p>
How the work is organised	A lack of control over the work rate, or any excessive task demands, can increase the risk.	<p>Consult employees on health and safety matters.⁹</p> <p>Consider job rotation to reduce exposure to risks and encourage teamwork.</p> <p>Avoid payment and incentive schemes that can create a culture of excessive work rates.</p> <p>Monitor work rates to assess the risks from excessive workloads.</p>
Individual capability	People are different in terms of body size, age, ability or health, and may have disabilities to consider when asked to carry out certain tasks.	<p>Provide suitable training and information.</p> <p>Consider involving workers in decisions about their work.</p> <p>Encourage workers to report any upper limb discomfort promptly so it can be addressed. Using a body map may help to identify problem areas.</p>

Supporting those with ULDs

If you find that a task is causing or contributing to a ULD in a worker, they may need to stop doing that task for a while. Review your risk assessment and put appropriate control measures in place.

If a worker has been off work suffering from a ULD, the timing of their [return to work](#) depends on medical advice. You may need to take occupational health advice on how to modify or restrict their work activities when they come back. They are likely to benefit from a phased return to work.

Further reading

- 1 *Upper limb disorders in the workplace* HSG60 (Second edition) HSE 2002
www.hse.gov.uk/pubns/books/hsg60.htm
- 2 *Working with display screen equipment (DSE): A brief guide* Leaflet INDG36(rev4) HSE 2013
www.hse.gov.uk/pubns/indg36.htm
- 3 *Work with display screen equipment. Health and Safety (Display Screen Equipment) Regulations 1992 as amended by the Health and Safety (Miscellaneous Amendments) Regulations 2002. Guidance on Regulations* L26 (Second edition) HSE 2003
www.hse.gov.uk/pubns/books/l26.htm
- 4 *Display screen equipment (DSE) workstation checklist* Leaflet CK1 HSE 2013
www.hse.gov.uk/pubns/ck1.htm
- 5 *Assessment of repetitive tasks of the upper limbs (the ART tool): Guidance for employers* Leaflet INDG438 HSE Books 2010 www.hse.gov.uk/pubns/indg438.htm
- 6 Full ULDs risk assessment worksheets www.hse.gov.uk/msd/pdfs/worksheets.pdf
- 7 *Manual handling assessment charts (the MAC tool)* Leaflet INDG383(rev3) HSE 2018
<http://www.hse.gov.uk/pubns/indg383.htm>
- 8 *Hand-arm vibration at work: A brief guide* Leaflet INDG175(rev3) HSE 2012
www.hse.gov.uk/pubns/indg175.htm
- 9 *Consulting employees on health and safety: A brief guide to the law* Leaflet INDG232(rev2) HSE 2013 www.hse.gov.uk/pubns/indg232.htm

Further information

For information about health and safety visit <https://books.hse.gov.uk> or www.hse.gov.uk.

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INDG171(rev3)

Item 15

Asset of Community Value

The following communication has been received from Shropshire Council with a requested response date of 23rd January 2026:

LOCALISM ACT 2011 AND ASSET OF COMMUNITY VALUE REGULATIONS [ENGLAND] 2012

Receipt of nomination of Ludlow community Hospital, Gravel Hill, Ludlow, SY8 1QX as an asset of community Value.

I am writing to you in your capacity as Clerk to the Parish Council.

The Community Right to Bid was introduced on 21 September 2012 as part of the Localism Act 2011. The Right to Bid gives communities the opportunity to nominate land and property which they feel forms part of their community and they may wish to have the opportunity to purchase in the event that the property was proposed to be sold at some point in the future. Further information on the Community Right to Bid can be found on <http://mycommunity.org.uk/resources/understanding-the-community-right-to-bid/>

Shropshire Council is responsible for the administration of the Community Right to Bid and has received a nomination of the above property and is considering whether to decide to list the property as an Asset of Community Value. An Asset of Community Value is defined as where its main use must further the social interest or wellbeing of the local community and it must be realistic to think that such a use can continue. Social interest includes cultural, recreational or sporting interests.

In order to assist with our decision making, please can you tell us;

- Is the land/Property currently used by the community?
- If not, when did the use cease?
- How Long the asset has been used by the community for?
- What kind of community activities occur there and how often do they occur?

In order to assist the Council in its decision as to whether to list the property, in addition to the answers to the questions above, I'd be pleased to receive any comment or observations the Parish Council wish to make about the nominated property by 23rd January 2026. The Council is required to make a decision within 8 weeks of receipt of the nomination, and it would be helpful if your response is received by that date. Unless you specifically ask us not to, Shropshire Council may release your councils' comments as part of any future Freedom of Information request.

If you have any queries regarding the nomination or the process, please contact me on the number below.

I would appreciate if you could confirm receipt of this email by return.

Property Business Partner/Community Assets Officer

Notes on: Assets of Community Value

The Community Right to Bid ('the Right'), also known as Assets of Community Value, is one of the Rights introduced in the Localism Act 2012 and Assets of Community Value Regulations (2012).

The aim of the Right is to help protect valuable local assets eg land and buildings by enabling local communities to nominate them to the council, and if successful, for them to be listed as an Asset of Community Value.

When listed assets come up for sale, there is a requirement for the owner to notify the council and for a moratorium period to then come into effect. This allows community groups the time to develop a bid and raise any money need to buy the asset when it comes on the open market.

The Right does not restrict in anyway who the owner of the asset can sell their property to, or at what price, and it does not confer a right of first refusal to community interest groups. More information can be found below.

More information:

<https://next.shropshire.gov.uk/community-assets/community-right-to-bid/>

The process:

<https://next.shropshire.gov.uk/community-assets/community-right-to-bid/the-process/>

FAQs

<https://next.shropshire.gov.uk/community-assets/community-right-to-bid/faqs/>

Item 16

Shropshire County Pension Fund

Shropshire County Pension Fund

Ludlow Town Council (403)

31 MARCH 2025 ACTUARIAL VALUATION
PRELIMINARY RESULTS





Ludlow Town Council (403)

EMPLOYER RESULTS - SUMMARY

This schedule sets out your provisional results from the actuarial valuation. The key results - your funding position and proposed contributions - are shown below. The following pages set out more supporting detail. Note that the final contributions you will pay from 1 April 2026 will be set out in the 2025 valuation report:

VALUATION BALANCE SHEET

Assets (£k)	2,004
Liabilities (£k)	1,700
Surplus / (deficit) (£k)	304
Funding level	118%

Assets: The value of your assets in the Fund at the valuation date

Liabilities: Estimate of the assets needed to pay the benefits of your Fund members

Surplus / (deficit): The difference between your assets and liabilities

Funding level: Your assets as a percentage of your liabilities

The above is your share of the Fund at the valuation date. However, the actual amount needed to pay benefits won't be known for many years and depends on various factors - future inflation, investment performance, etc. So **this is just an estimate**, that will change in future

CONTRIBUTIONS

Financial year	2026/27	2027/28	2028/29
Total contributions	16.8%	16.8%	16.8%

This is the total amount you will pay over the period 1 April 2026 - 31 March 2029. Depending on your circumstances this may contain both a pay-related element (a % of pensionable pay) and a £ lump sum. All contributions, including any £ lump sum, are payable monthly unless otherwise noted / agreed

This schedule should be read in conjunction with any accompanying information provided and the updated Funding Strategy Statement for the valuation. While reasonableness checks on the data provided have been carried out they do not guarantee the completeness or the accuracy of the data. Consequently, we do not accept any liability in respect of our advice where we have relied on data which is incomplete or inaccurate.

1

Ludlow Town Council (403)

EMPLOYER DECLARATION

The schedule above shows the contributions you will pay over the next three years, beginning 1 April 2026 and ending 31 March 2029. Please review the contributions, and contact the Fund with any queries or points you would like to discuss.

Please then sign below to confirm your acknowledgement of the contributions you are required to pay over the coming three years. Ensure that your payroll department / relevant personnel are aware of any changes to the current rates payable.

EMPLOYER AGREEMENT

I confirm our agreement to the above contribution requirements on behalf of Ludlow Town Council:

Signed-----
Date-----
Name-----
Position

2

Ludlow Town Council (403)

MEMBER DATA AND ASSUMPTIONS

MEMBER DATA

ACTIVES	31 March 2022	31 March 2025
Number	15	18
Average age (pay weighted)	52.3	51.8
FTE (pre 14) pay (£k)	359.0	511.0
Actual (post 14) pay (£k)	321.0	421.0
FTE: those in both valuations (£k)	288.0	388.0
Liabilities (£k)	1,146.0	939.0
Average employee Rate (% of pay)	6.1%	6.0%

DEFERREDS

Number	14	13
Liabilities (£k)	258.0	284.0
Deferred pensions (£k)	17.0	27.0

PENSIONERS

Number	5	6
Liabilities (£k)	264.0	477.0
Pensions in payment (£k)	16.0	29.0

ASSUMPTIONS

FINANCIAL

Discount rate (past service)	5.60%
Discount rate (future service)	5.10%
Salary growth (long term)	3.85%
Inflation	2.60%

DEMOGRAPHIC / OTHER

The demographic and other assumptions are given in the Funding Strategy Statement, and further details are available on request

Ludlow Town Council (403)

3

ILLUSTRATIVE CONTRIBUTION PROJECTIONS

Below we compare the valuation results with the corresponding position at the previous valuation. This includes contribution projections over the next 3 years under the old and new plans. Of course **these are illustrations only - the actual amount payable will depend on your actual payroll** and the final certified rates.

A) KEY VALUATION RESULTS

	31 March 2022	31 March 2025
Assets (£k)	1,588	2,004
Liabilities (£k)	1,669	1,700
Surplus / (deficit) (£k)	(81)	304
Funding level	95%	118%
Employer primary rate (% of pay)	20.3%	17.3%
2026/27 projected payroll (£k)	421	421
Recovery period	11 years	15 years

B) 2025/26 CONTRIBUTIONS

2025/26 primary rate (% / £k)	20.3%	85.4
2025/26 secondary rate (% / £k)	1.7%	7.3

C) PROJECTED CONTRIBUTIONS 2026/29

2026/27 primary rate (% / £k)	20.3%	85.4	17.3%	72.8
2027/28 primary rate (% / £k)	20.3%	88.7	17.3%	75.6
2028/29 primary rate (% / £k)	20.3%	92.1	17.3%	78.5
2026/27 secondary rate (% / £k)	1.8%	7.6	-0.5%	(2.1)
2027/28 secondary rate (% / £k)	1.8%	7.9	-0.5%	(2.2)
2028/29 secondary rate (% / £k)	1.8%	8.2	-0.5%	(2.3)
Total 2026/29 contributions (% / £k)	22.1%	289.9	16.8%	220.3

The above projections compare the contributions payable under the old plan from the previous valuation with the updated results and proposed contributions. These are estimates assuming experience in line with the actuarial assumptions, so the actual amounts payable will usually be different (potentially materially so).



Ludlow Town Council (403)

CHANGE SINCE 2022

CHANGE IN SURPLUS / (DEFICIT)

	£k
Position at 2022	(81)
Interest on surplus / (deficit)	(12)
Investment returns vs assumptions	(4)
Actual inflation / pay increases	(145)
Change in assumptions	485
Contributions vs benefits accrued	2
Membership changes / other factors	59
Position at 2025	304

MEMBER EXPERIENCE

	Actual	vs expected
Pensioner Deaths	2	0
Ill-health Retirements	0	0
Salary Growth (liability weighted)		24%
Salary Growth (unweighted)		35%

CHANGE IN PRIMARY RATE

	% of Pay
2022 rate	20.3%
Employee rate change	+0.1%
Membership profile change	-1.2%
Assumptions change	-2.0%
2025 rate	17.3%

NOTES

Benefits in the scheme will be provided many years into the future. This means that both funding position and future service rate vary from valuation to valuation due to variety of factors - investment performance, changes in assumptions, actual "experience", etc

The two "change" tables above show the key drivers of change compared since the last valuation

The experience table shows the key member related factors that have influenced those changes

Ludlow Town Council (403)

Appendix

GENDER GAP STATISTICS

For 2025, it is expected that the valuation report will need to include reference to the Gender Pay/Pension gap for the Fund (and employer groups). This appendix provides you with an overview of these statistics for your LGPS membership at 31 March 2025 - please consider them alongside the notes below. Note, the gaps are split between CARE and Final Salary (FS) pension for active members.

The gap % figures quoted compare the Male and Female mean figures and express this difference as a proportion of the Male mean. Gaps will only be quoted where there are both male/female members.

For smaller employers in particular, the pension gap percentages are very dependant on the length of service of individual members, and so the gap can be distorted if the service profile of the male/female individuals is significantly different.

ACTIVE MEMBERS

	Males	Females	Gender Gap %
Number of individuals	6	12	
Mean FTE Pay (£k)	26.1	29.5	-12.9%
Mean Actual Pay (£k)	30.0	20.1	33.0%
Mean CARE Pension (£k)	3.0	3.5	-19.3%
Mean FS Pension (£k)	2.7	2.9	-8.8%

PENSIONER MEMBERS (EXCLUDING DEPENDANTS)

	Males	Females	Gender Gap %
Number of individuals	3	2	
Mean Pension (£k)	6.3	3.1	51.9%

NOTES

The figures are based on the number of members, not the number of records, and so may differ to the above membership summary (e.g. if a member has more than 1 record).

For active members, the pension figures include additional pension purchased / transferred-in service, but exclude the McCloud underpin / late retirement increases.

For pensioners, the figures exclude dependant members / Compensatory Added Years benefits, but include the McCloud underpin (where provided).

Where necessary, the underlying data analysed may include estimations, depending on the raw data provided.

Should you require further analysis of your membership, please contact the Fund in the first instance.

Appendix

Ludlow Town Council (403)

TERMINATION POSITION

TERMINATION BALANCE SHEET

Assets (£k)	2,004
Liabilities (£k)	1,985
Surplus / (deficit) (£k)	19
Funding Level	101%

We have provided an indicative termination illustration at the valuation date. This is not a quotation but a range finder whilst the position is under review by the Fund. The Termination Policy will be updated to reflect the results of the review and the approach will be shared with employers as part of the consultation. If you are expecting to leave the Fund you should approach the Fund for a quotation.

The termination position is volatile, depending on many factors (e.g. investment performance, bond markets, observed CPI inflation to the exit date, your member experience, etc). If you were to exit the Fund, your termination position would be reassessed at that point.

If you expect to exit the Fund you should **contact the Fund** well in advance to ensure the necessary preparations can be mad

SUPPORTING INFORMATION

Employer Type	Designated / Resolution body
Assumption approach	Lower risk

Guarantor in Fund	n/a
-------------------	-----

FINANCIAL ASSUMPTIONS

Discount rate	5.15%
Salary increases	N/A*
Inflation	3.1%

**The calculations assume all active members become non-active on exit. If this is not the case then the above figures would be different*

DEMOGRAPHIC ASSUMPTIONS

The demographic assumptions would be in line with the ongoing funding strategy as set out in the Funding Strategy Statement other than a more prudent mortality assumption would be applied in line with the termination policy

Further details of the assumptions are available on request

Item 17a

Budget Task and Finish Group – Notes 20th November 2025

Notes from Budget-Setting T&F Group Meeting

at The Guildhall, Mill Street Ludlow

on Thursday 20th November 2025, at 9:30 am

Attended by: Cllrs Cowell, Lyle, Owen, Taylor (Chair), Scott-Bell, Town Clerk, Gina Wilding and Finance Assistant, Lucy Jones.

Apologies from: Cllrs Gill, Ginger, and Hepworth.

NOTES

Earmarked Reserves and Projects:

To make the following recommendations to Full Council:

EMR No.	Name	Balance	Action
321	Capital Reserve Henley Orchard	£2,213.34	Unallocated capital fund – move to EMR Neighbourhood Fund (323)
322	EMR Public Toilets	£26,478.00	Set up site specific EMRs and allocate this EMR between them
325	EMR Play Areas Fund	£51,072.00	Set up site specific EMRs and allocate this EMR between them
327	EMR Skatepark	£997.00	Move to EMR Play Areas Fund (325)
334	EMR Wheeler Play Area Resurface	£2,000.00	Move to EMR Play Areas Fund (325)
341	EMR Signage	£7,117.00	Move to EMR Play Areas Fund (325)
353	EMR Contingency Fund	£55,004.00	Rename Town Walls Legal Costs
359	EMR Large Project Fund	£292,641.10	Rename Devolution Fund
362	EMR Grant Match Funding	£20,000.00	Move to EMR Neighbourhood Plan (363)
365	EMR Staffing Contingencies	£50,000.00	Move to EMR Devolution Fund (359)
366	EMR Legal and Reg Compliance	£30,000.00	Move to EMR Town Wall Legal Costs (353)

			Increase EMR to £200,000.00 from General Fund
368	EMR Mem Bench/Plaque Maintenance	£195.00	Move to EMR Street Furniture (342)

Fee Setting: It was noted that a 3.6% fee increase would be considered by Services Committee on the 26th November 2025.

Draft Budget: Remove budget 4011/119 Buttercross Rates.

Draft Budget Consultation: To draw on the statement approach of Bridgnorth Town Council and to consider a simple survey on existing services and potential additional services to be provided by Ludlow Town Council.

Next meeting: 9:30 am on Tuesday 16th December 2025.

To work towards finalising the budget and precept report.

Item 17b

Budget Task and Finish Group – Notes 8th January 2026

Notes from Budget Task & Finish Group

Meeting on 8th January 2025, at 9:30 am at the Guildhall.

In attendance: Cllrs Cowell, Lyle, Owen and Taylor (Chair) & Gina Wilding, TC & RFO.

Apologies: Cllrs Gill, Ginger, Hepworth, and Scott-Bell

- Budget Update and Budget and Precept Setting Guidance were noted.
- Changes to budget:
 - 101/ 1176 - Precept set at 0% increase of £946,655.00
 - 101/4029 – Motor insurance increased to £3,400.00 to cover recent changes.
 - 101/4055 – Professional Fees / Legal increased to £65,000.00 to cover the creation of additional works specifications.
- Earmarked Reserves Recommendations for P&F to amend the presentation of the movement of funds process as follows:

To make the following recommendations to Full Council:

EMR No.	Name	Amount	Action
321	Capital Reserve Henley Orchard	£2,213.34	Release to General Fund
	General Fund	£2,213.34	Increase EMR:323 Neighbourhood Fund from General Reserves
322	EMR Public Toilets	£26,478.00	Release to General Fund
	General Fund	£26,478.00	Set up site specific EMRs (Castle Street / Smithfield / Linney) and increase each EMR from General Reserves according to a detailed specifications and costings from the Projects / EMR Action Plan.
325	EMR Play Areas Fund	£51,072.00	Release to General Fund
	General Fund	£51,072.00	Set up site specific EMRs for Wheeler Road, Linney and Houseman Play Areas and increase each EMR from General Reserves according to a detailed specifications and costings from the Projects / EMR Action Plan.
327	EMR Skatepark	£997.00	Release to General Fund
	General Fund	£997.00	Increase Wheeler Road Play Area EMR from General Reserves
334	EMR Wheeler Play Area Resurface	£2,000.00	Release to General Fund

	General Fund		Increase Wheeler Road Play Area EMR from General Reserves
341	EMR Signage	£7,117.00	Release to General Fund
	General Fund	£7,117.00	Increase site specific EMRs for Wheeler Road, Linney and Houseman Play Areas from General Reserve according to a detailed specifications and costings from the Projects / EMR Action Plan.
353	EMR Contingency Fund	£55,004.00	Release to General Fund
	General Fund	£55,004.00	Set up Churchyard Walls Legal Costs EMR and increase from general reserves.
362	EMR Grant Match Funding	£20,000.00	Release to General Fund
	General Fund.	£20,000.00	Increase EMR:363 Neighbourhood Plan from General Reserves
366	EMR Legal and Reg Compliance	£30,000.00	Release to General Fund
	General Fund	£145,000.00	Increase Churchyard Walls Legal Costs EMR to a total of £200,000.00 form General Reserves.
368	EMR Mem Bench/Plaque Maintenance	£195.00	Release to General Fund
	General Fund	£195.00	Increase EMR: 342 Street Furniture from General Reserve.

- To amend the draft budget report to reflect the above for previously stated changes and present at P&F prior to final approval by FC.
- To recommend to P&F for final approval by FC that 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.



Draft REPORT

Ludlow Town Council

Final Budget and Precept for 2026 / 27 Report No. FC/26/xx

**Full Council
xxth January 2026**

1. INTRODUCTION

- 1.1 This report is an update on the budget setting process and recommendations from the Responsible Financial Officer and Budget Task and Finish group.

2. RECOMMENDATION

- 2.1 To approve the general reserves of in excess of 3 and up to 12 months of precept.
- 2.2 To approve the final budget of £1,295,579.00 for 2026 / 27.
- 2.3 To approve the precept of £946,655.00 for 2026 / 27.

3. BACKGROUND

- 3.1 Setting the budget for 2026 / 27 is a very challenging undertaking because of Shropshire Council's crisis.
- 3.2 Ludlow Town Council has reserves – shown in the Balance Statement **[to be inserted]**.to enable it to **proactively manage its existing assets** and to enable some flexibility to **respond to the Unitary Authority's financial crisis**.

3.3 **Existing Local Services and Assets:** The Town Council's Project Action Plan shows active and planned projects for existing assets. [to be inserted].

3.4 **Unitary Authority's financial crisis:** The relationship between Ludlow Town Council and Shropshire Council can often lead to confusion because they have distinct yet complementary remits.

Ludlow Town Council lists the respective services provided by each local authority on its website www.ludlow.gov.uk

The following have also been identified as common misconceptions:

- **Myth:** The Town Council is responsible for everything in Ludlow.
 - **Fact:** Many services, such as highways, social care, planning decisions, and waste collection sit with Shropshire Council. The Town Council does not control all outcomes in the town.
 - **Myth:** If the Town Council isn't delivering a service directly, it isn't involved.
 - **Fact:** A key part of our role is partnership — supporting, convening, and working alongside local organisations, volunteers, businesses, and Shropshire Council to help initiatives succeed.
- 3.5 The Town Council may not be responsible for everything, but it is present, engaged, and committed to supporting Ludlow and the organisations that make the town work.
- 3.6 Shropshire Council's worsening financial situation, and its need to consider devolving as yet unidentified services, has the potential to affect communities across the county. In response, Ludlow Town Council is launching a community engagement plan to help inform its approach to Shropshire Council's financial difficulties and to understand our residents' longer-term expectations of their town council.

Following the signing of a Memorandum of Understanding (MoU) with Shropshire Council, Town Councillors have agreed to develop an operational plan focused on delivering improved services and creating an improved environment for residents, visitors, and other stakeholders.

The MoU outlines the principles and areas of cooperation between the two councils, including opportunities to strengthen service delivery and, where appropriate, consider the local devolution of services. Our shared aim is to provide the best possible services in a cost-effective way for our residents. We have already begun discussions with Shropshire Council to identify

areas where Ludlow Town Council may be able to offer additional support. However, residents should be aware that any extra responsibilities taken on by the town council are likely to result in additional costs, which would potentially need to be reflected in the council tax householders pay. It is too early to provide an estimate of costs.

- 3.7 Shropshire Council has indicated that there is an opportunity for Ludlow Town Council to financially support Ludlow library, street cleaning, and play areas. Ludlow Town Council needs more detailed information from Shropshire Council before decisions can be made.

4. BUDGET SETTING

- 4.1 In last year's 2025 / 26 budget setting, the town council increased the precept by 9.8%, which was an annual increase of £22.75 for residents in a band D property, which is a weekly increase is 44 pence.
- 4.2 During the current year of 2025 / 26, the council has looked for ways to increase income as well as ways to reduce expenditure. This has resulted in increasing the council's annual income from interest by £25,000.
- 4.3 The town council has been working with an inflationary increase of 3.6%. Due to prudent management of its finances, in 2026 / 27 Ludlow Town Council will not increase its precept beyond the 0% increase figure of £946.655.00, which means there will be no increase to the Council Tax.
- 4.4 In setting its budget, the council is making the following financial planning provisions:
- **Annual Review of Reserves**
To continue monitoring income trends, asset conditions, and expenditure to adjust reserves, as necessary.
 - **Income Diversification**
To reduce reliance on the precept by maximizing other income streams.
 - **Proactive Asset Management**
To conduct regular inspections of listed buildings, play areas, and other high-risk assets to prevent unexpected costs.
 - **Cost Monitoring**
To continue continuously monitor operating expenses to ensure reserves remain adequate and proportionate to risks through Policy and Finance Committee.

4.5 **Reserve Levels**

The council is continuing to build total reserves to ensure the council can manage both short-term operational risks and long-term capital obligations.

- **General Reserve:**

To approve a general reserve to increase from £355,813 (equivalent to 3 months of the precept) to a level that is equivalent to up to 12 months of the precept, providing a balance between flexibility and prudent risk management.

- **Earmarked Reserves:**

To approve the re-arrangement of earmarked reserves as detailed below (this is subject to approval, and the figures are listed in the Budget Task and Finish recommendations) A breakdown of the earmarked reserves below [to be inserted].

4.6 **Investments**

The council currently holds an investment of £1,923,925.00 in the Public Sector Deposit Fund. This money is made up of the current year fund (2025/ 26), the general fund reserve, and earmarked reserves. This strategy will increase the council's income from interest payments as mentioned in 4.2.

4.7 **Fees**

The fees for 2026 / 27 agreed by Services Committee are attached to this report. The Town Council has increased some fees by an inflationary 3.6% and some fees such as parking at the Linney, public toilets at Castle Street, and Ludlow Museum at the Buttercross remain unchanged.

4.8 **Local Services and Projects**

The council's budget will deliver the council's local services including Ludlow Museum at the Buttercross, Ludlow market, CCTV, public toilets, open spaces, play areas, events, benches, bus shelters, Henley Road Cemetery, and the council's projects action plan, which is attached to this report.

4.9 **External factors** that have an impact on the value of the precept such as the annual Council tax base for Ludlow tend to fluctuate. This year, the Council tax base has increased slightly from 3,714.23 to 3,716.80, which means that the 0% increase value of the precept has increased by £655.00. Full information on the Council Tax base is attached to this report in the letter received from Shropshire Council.

4.10 **Final Budget**

The final budget is attached to this report. [to be inserted]
Precept - £946,655.00
Budget of £1,295,579.00

Town Clerk and Responsible Financial Officer.
January 2026

Implications

Wards Affected (All)

Financial (as described in the report and attachments)

Health & Safety (expenditure included in budget)

Law & Order (expenditure included in budget)

Environmental Implications (expenditure included in budget)

Item 17c

Budget Task and Finish Group – Recommendations

Recommendations from Budget Task & Finish Group

Meeting on 8th January 2025, at 9:30 am at the Guildhall.

- Earmarked Reserves Recommendations for P&F to amend the presentation of the movement of funds process as follows:

To make the following recommendations to Full Council:

EMR No.	Name	Amount	Action
321	Capital Reserve Henley Orchard	£2,213.34	Release to General Fund
	General Fund	£2,213.34	Increase EMR:323 Neighbourhood Fund from General Reserves
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	General Fund	£26,478.00	Set up site specific EMRs (Castle Street / Smithfield / Linney) and increase each EMR from General Reserves according to a detailed specifications and costings from the Projects / EMR Action Plan.
325	EMR Play Areas Fund	£51,072.00	Release to General Fund
	General Fund	£51,072.00	Set up site specific EMRs for Wheeler Road, Linney and Houseman Play Areas and increase each EMR from General Reserves according to a detailed specifications and costings from the Projects / EMR Action Plan.
327	EMR Skatepark	£997.00	Release to General Fund
	General Fund	£997.00	Increase Wheeler Road Play Area EMR from General Reserves
334	EMR Wheeler Play Area Resurface	£2,000.00	Release to General Fund
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	General Fund	£7,117.00	Increase site specific EMRs for Wheeler Road, Linney and Houseman Play Areas from General Reserve according to a detailed specifications and costings from the Projects / EMR Action Plan.

353	EMR Contingency Fund	£55,004.00	Release to General Fund
	General Fund	£55,004.00	Set up Churchyard Walls Legal Costs EMR and increase from general reserves.
362	EMR Grant Match Funding	£20,000.00	Release to General Fund
	General Fund.	£20,000.00	Increase EMR:363 Neighbourhood Plan from General Reserves
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	General Fund	£195.00	Increase EMR: 342 Street Furniture from General Reserve.

- To amend the draft budget report to reflect the above for previously stated changes and present at P&F prior to final approval by FC.
- To recommend to P&F for final approval by FC that 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.

Item 18
Scaffolding

File Ref: LC.5981.01

05 November 2025

Ludlow Town Council FAO Gina Wilding

The Guildhall
Mill St
Ludlow
SY8 1AZ

To whom it may concern,

Scaffolding at the Town Wall to the north of St Lawrence's Church, SY8 1AN – Site visit and report

Further to our visit to inspect the scaffolding on 14 October 2025, and numerous previous visits to the section of wall in question, our report follows.

The brief was to examine and report on the scaffolding currently in place at the partially collapsed section of the Ludlow Town Wall, located to the north of St Lawrence's Church. Specifically, the objective was to determine whether the scaffolding offers any structural support to the wall. We understand that the scaffolding was erected in response to the partial collapse of the wall and has remained in place since.

I Introduction

1.1 Location

The scaffolding spans the easternmost, brick-built, garage-type building that abuts the town wall on Upper Linney, which is understood to be a National Grid substation (see Photograph 1). The approximate what3words location reference is [lyricist.jeep.revisit](https://www.what3words.com/lyricist.jeep.revisit).

The wall/scaffolding was accessed from Upper Linney, and also from the church yard (through the Heras fencing) with the agreement of St Laurence's Church. We did not access the scaffolding directly, as it was not clear if the scaffolding has been recently inspected.

1.2 Configuration

The scaffolding comprises a single lift positioned just above ridge level of the substation. The scaffolding is anchored to the walls of the substation but does not appear to have any physical connection to the town wall (see Photograph 2).

1.3 Function

The primary function of the scaffolding appears to be the protection of the substation from falling debris. During our visit, we observed stones on the scaffold boards that appear to have fallen from the wall (see Photograph 3), though it is not clear how often the scaffold is accessed/cleaned.

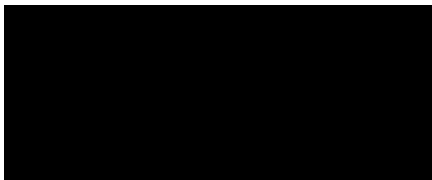
The scaffolding does not appear to offer any buttressing or structural support to the town wall, as evidenced by both the lack of physical connection to the wall, and the orientation of the scaffold bracing.

2 Conclusion and Recommendations

The scaffolding appears to provide protection only from falling debris and does not appear to offer any support to the wall. Therefore, if the loose stonework at the top of the wall (see Photograph 4) is removed or an alternative method of debris containment is installed (e.g., debris netting), we consider that the scaffolding may be removed, subject to agreement with all relevant stakeholders.

Should you have any queries on the contents of this report, please do not hesitate to contact us.

You may forward this to interested parties.

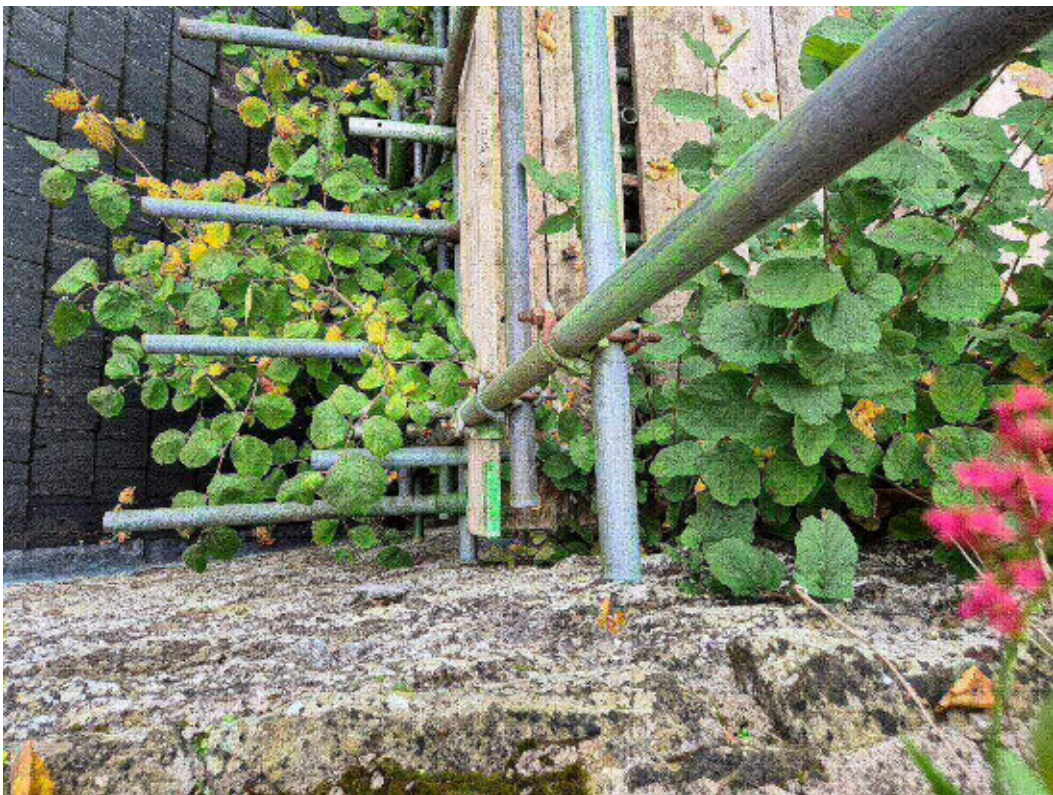


Josh Sansom IEng MICE
Longmynd Consultants Ltd

Appendix A – Photographs



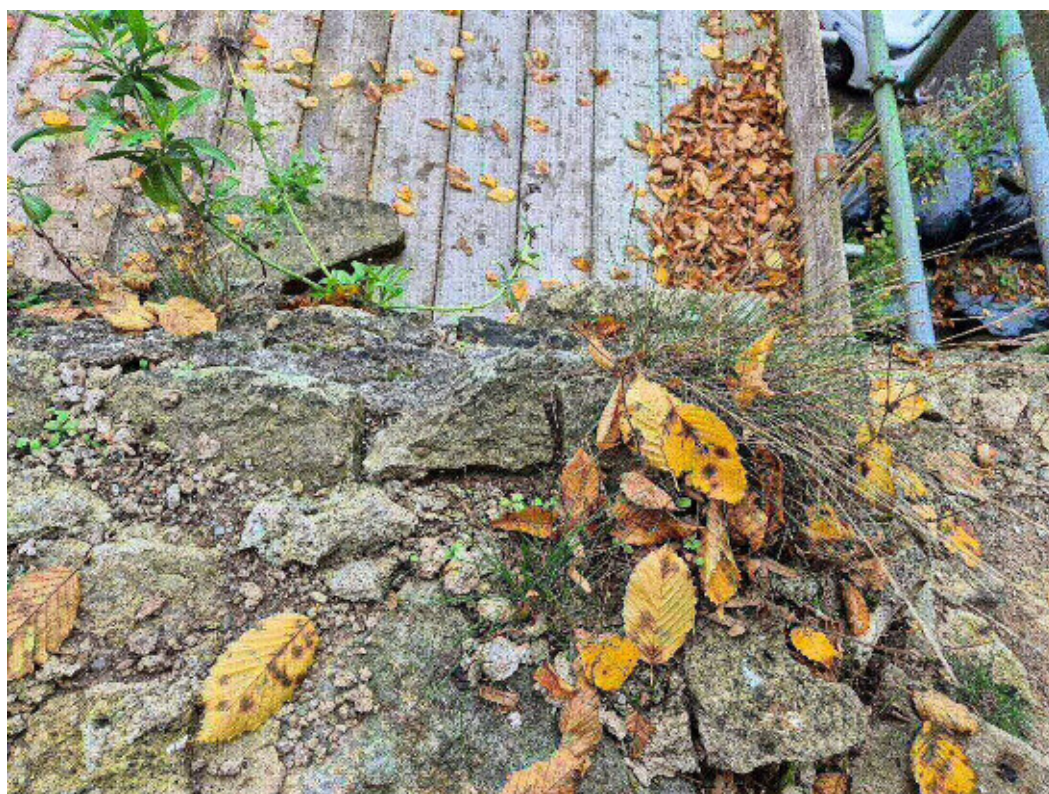
Photograph 1 – Location of scaffolding



Photograph 2 – View down the wall – no physical connection



Photograph 3 – Debris on the scaffolding



Photograph 4 – Loose stone to top of wall

Debris netting quotes to follow.

Item 19

Insurance Task and Finish Group

Item 20

CCLA Public Sector Deposit Fund Investment – Statement November 2025

Statement of Account

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

5 December 2025

Account name: **LUDLOW TOWN COUNCIL**
Account number: **PS3078701-001**
Statement period: **31/10/2025 to 30/11/2025**

Account summary

Total valuation as at 30 November 2025 **£1,923,924.91**
Total valuation as at last statement at 31 October 2025 **£1,950,181.41**

Holdings as at 30 November 2025

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	1,923,924.9100	£1.00	£1,923,924.91
			Total value
			£1,923,924.91

Transactions for the period from 31 October 2025 to 30 November 2025

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
04/11/2025	Income Reinvestment	6,660.7600	£1.0000	£6,660.76
10/11/2025	Withdrawal	-32,917.2600	£1.0000	-£32,917.26

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 3.98% p.a.

Income for the period is as follows:

Month	Date paid	Method	Amount (£)	Destination
Nov 2025	02/12/2025	Reinvestment	£6,325.26	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 20

CCLA Public Sector Deposit Fund Investment – Statement December 2025

Statement of Account

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

5 January 2026

Account name: **LUDLOW TOWN COUNCIL**
Account number: **PS3078701-001**
Statement period: **30/11/2025 to 31/12/2025**

Account summary

Total valuation as at 31 December 2025 **£1,930,250.17**
Total valuation as at last statement at 30 November 2025 **£1,923,924.91**

Holdings as at 31 December 2025

Fund name	Unit/share holdings	Price per unit/share	Value
Public Sector Deposit Fund SC4 - Public Sector GB00B3LDFH01	1,930,250.1700	£1.00	£1,930,250.17
			Total value
			£1,930,250.17

Transactions for the period from 30 November 2025 to 31 December 2025

Public Sector Deposit Fund SC4 - Public Sector

Transaction date	Transaction type	Unit/shares	Price per unit/share	Amount (GBP)
02/12/2025	Income Reinvestment	6,325.2600	£1.0000	£6,325.26

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 3.91% p.a.

Income for the period is as follows:

Month	Date paid	Method	Amount (£)	Destination
Dec 2025	05/01/2026	Reinvestment	£6,402.05	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.

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