

# WHITEHAVEN TOWN COUNCIL

**Clerk and Responsible Financial Officer:** Marlene Jewell  
Telephone: 01946 67366  
**Chairman:** Councillor G Roberts

**To: Members of Whitehaven Town Council**

You are duly **SUMMONED** to attend an **EXTRAORDINARY MEETING** of **WHITEHAVEN TOWN COUNCIL** which will be held in **THE BEACON PORTAL** at **THE BEACON, WHITEHAVEN** on **Thursday 22nd May 2025** at **6.00 pm**

Signed.....*Marlene Jewell*..... Dated.....*14<sup>th</sup> May 2025*.....  
Marlene Jewell, Clerk and Responsible Financial Officer

## **AGENDA**

- 1. Apologies for Absence**
- 2. Declarations of Interest**

To receive declarations of interest by elected Members in respect of Agenda items.

If a Member requires any advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote he/she is advised to contact the Clerk at least 24 hours in advance of the meeting.

- 3. Public Participation**
- 4. Annual Governance and Accountability Return 2024/25**
- 5. Finance Report**
- 6. Planning Applications**
- 7. Allotments – Clerk to give a Report**

## **IN PRIVATE**

That prior to the following items of business the Chairman will move the following resolution:

That in view of the special or confidential nature of the business about to be transacted it is advisable in the public interest that the public and or press be instructed to withdraw.

### **8. Office Renovation Update – To Follow**

**Agenda Item 4**

**ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN  
(AGAR) – 2024/2025**

**Purpose of the Report and Recommendation**

To inform the Council that the Annual Return for the year 2024/2025 has been received from Moore, the Council's External Auditors and to recommend approval of the recommendations as set out in paragraph 4.1 (i), (ii), (iii), (iv) and (v) hereof.

**1.0 INTRODUCTION**

- 1.1 The Annual Governance and Accountability Return (AGAR) 2024/2025 has been received from Moore, the Council's External Auditors. The form shown at Appendix 1 has been prepared in draft pending approval by the Council. The AGAR is made up of 3 parts on pages 3-6. Sections 1 and 2 must be completed and approved by the Council and section 3 will be completed by Moore, the external auditors and returned to the Council.
- 1.2 In preparation for this an Internal Audit was carried out on the Town Council by the Council's Internal Auditor Julie Hartley IPFA, CILCA for the year ending 31st March 2025.

**2.0 Process for The Annual Return**

- 2.1 The Annual Governance and Accountability Return has been completed in draft for Council approval with assistance and guidance from the Council's Internal Auditor and which is shown at Appendix 1.
- 2.2 The Council is required by Moore to take the following steps: -

- 
- (i) Firstly, the Annual Governance Statement 2024/2025 (Section 1) must be approved by the Council and signed by the Chairman and Clerk and giving the Minute reference when it was approved.
- (ii) Secondly, the Accounting Statement 2024/2025 (Section 2) must be approved by the Council and signed by the Chairman and Responsible Financial Officer again giving the Minute reference when it was approved.
- (iii) The Internal Auditors Report be approved.
- (iv) The Council is required to provide electors with the opportunity to inspect the accounts and other documents for a period of 30 working days and which must include the first 10 working days of July. This means:
- The inspection period must be for a period of 30 working days inclusive;
  - It must include the first 10 working days of July 2025;
  - The inspection period will commence on Tuesday 3<sup>rd</sup> June 2025 and will end on Monday 14<sup>th</sup> July 2025 (this was suggested by Moore)
  - The inspection period must start the day after the notice, the approved Section 1 (Annual Governance Statement 2024/2025) and approved Section 2 (Accounting Statements 2024/2025) are published on the Council's website.
- (v) The completed and approved Annual Governance and Accountability Return 2024/2025 must be submitted to Moore before 30<sup>th</sup> June 2025 and we propose to do this as soon as possible following the Council meeting.

### **3.0 INTERNAL AUDIT REPORT - 2024/2025 ACCOUNTS**

- 3.1 Attached at Appendix 2 is the Internal Audit Report for the 2024/2025 Accounts which members are asked to consider and approve.

### **4.0 RECOMMENDATION**

- 4.1 The Council's Internal Auditor has given advice and assistance on the completion of the Annual Return to ensure that it is properly completed and it is therefore recommended: -
- (i) That Section 1, The Annual Governance Statement 2024/2025 be approved by the Council and signed by the Chairman and Clerk and the Minute number inserted;
  - (ii) That Section 2, The Accounting Statements 2024/2025 be approved by the Council and signed by the Chairman and Responsible Financial Officer and the Minute number inserted;
  - (iii) That the Internal Audit Report be approved;
  - (iv) That the Annual Return be advertised for public inspection to comply with the timescales and requirements in paragraph 2.2 (iv) above and Councillors be sent a copy of this notice;
  - (v) That the completed and approved Annual Return be submitted to Moore as soon as possible following the Council meeting.

## Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2025
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

### Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- **Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;**
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- **Notice of conclusion of audit**
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.** It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2025</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		N/A

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2024/25

## WHITEHAVEN TOWN COUNCIL

www.whitehaventowncouncil.co.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. <i>NO Petty Cash.</i>			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b>	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

06/05/2025

07/05/2025

08/05/2025

Name of person who carried out the internal audit

Mrs Julie Hartley

Signature of person who carried out the internal audit



Date

08/05/2025

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

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



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

WHITEHAVEN TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

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

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

and recorded as minute reference:

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

Chair

Clerk



## Section 2 – Accounting Statements 2024/25 for

### WHITEHAVEN TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	679,493	838,417	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	495,901	493,963	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	70,218	144,813	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	102,670	105,858	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	304,525	678,852	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	838,417	692,483	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	831,437	673,315	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	542,305	551,010	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

*Marlene Jewell*

Date *14<sup>th</sup> May 2025*

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

as recorded in minute reference:

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



## Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2024/25

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date



**INTERNAL AUDIT REPORT 2024-25 ACCOUNTS  
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

**NAME OF PARISH:** WHITEHAVEN TOWN COUNCIL

**DATE:** 8<sup>th</sup> May 2025

**SUMMARY STATEMENT:**

Financial controls for Whitehaven TC continue to be excellent and there are clear financial records. I have no significant recommendations to make which would affect the accuracy of the Parish Accounts that are to be advertised on the website. I do, however, recommend that the Town Council strengthens its financial planning moving forward, by adopting a 3 year plan which focuses on renewal of the General Reserve. This is at a lower level than is recommended. A summary of the audit tests performed and my findings are listed below.

**SUMMARY OF TESTING AND FINDINGS**

Internal Control area	Documents reviewed	Findings
Overall financial controls set out properly	Financial Regulations Standing Orders Minutes	All key documents are up to date and agreed by Council on 29 May 24.
Budgetary Control – proper arrangements	Precept & Budget report Cash Book and Ring-fenced Accounts Council minutes	Revenue budget set in full prior to Precept and agreed by Council. Monitored at each Council meeting.
Expenditure – authorisation in accordance with standing orders.	Invoices Bank transfers Minutes (payment listings)	Relied on findings of interim audit report and performed additional sample test tracing payments from bank to cash book and payments listings for Council. All were in order.
Expenditure – accounting	Cash Book Bank reconciliations	Cash Book and bank reconciliations are accurate and complete. Year End accruals properly stated.
Income controls	Cash book Bank statements/Reconciliation	Misc income is largely from allotments and has been billed and paid in year.
Payroll – legally performed	Payroll records	Satisfactory. Checked November Payroll.
Risk Management	Insurance Policy Risk management policy	Insurance with Zurich in place. Risk registers now in place for all key activity, including the renovation project.
Asset Management	Asset register	Relied on interim audit. Very little movement on AGAR from last year.
Information Management (Transparency Code)	Web site	All necessary financial information is available.

## **FINANCIAL REPORT**

### **Purpose of the Report**

Members are asked to consider a list of invoices for authorisation and payment as shown at Appendix 1 and approve the recommendations in paragraphs 3.1 and 3.2.

### **1.0 INTRODUCTION**

- 1.1 Authorise the payment of all invoices as listed in Appendix 1.
- 1.2 The Council is asked to note the cashbook as reconciled with the bank account as shown at Appendix 2 together with income and expenditure at Appendix 3.

### **2.0 FINANCIAL POSITION**

- 2.1 The bank reconciliation was carried out on 12<sup>th</sup> May 2025. This shows a balance of £476,825.88. There are no payments waiting to be cleared.
- 2.2 The balance in the deposit account is £568,185.56.

### **3.0 RECOMMENDATION**

- 3.1 The invoices listed and shown in Appendix 1 be approved and authorised for payment.
- 3.2 The Cashbook (Appendix 2) and the Income and Expenditure (Appendix 3) be noted.

22/05/2025

Appendix 1

Invoices for Consideration by Whitehaven Town Council

Date	Supplier	Category	Detail	Total Amount	Power	Column1
29/04/2025	Mrs M Jewell	Events	Reimbursement for wooden stakes	£ 74.00		\$144 L&A 1972
30/04/2025	Newsquest Media Group	Supplies and Services	Advertising	£ 572.40		\$144 L&A 1972
04/05/2025	Arborscape	3rd Party	Allocation Maintenance Contract April 2025	£ 658.80		\$23 small Holdings Act
08/05/2025	POD (North West) Ltd	Events	Foamboard	£ 384.00		\$144 L&A 1972
08/05/2025	Sharp Business Systems UK Plc	Supplies and Services	Photocopier Charges - Minimum charge for April 2025	£ 30.00		\$111 L&A 1972
08/05/2025	Mrs J Hartley	Supplies and Services	Professional fee for EOY Internal Audit	£ 300.00		\$111 L&A 1972
08/05/2025	Mrs V Gorley	Events	Butane Gas Canister	£ 2.71		\$144 L&A 1972
08/05/2025	Mrs V Gorley	Events	Hire of 1 x 19kg propane gas canister for VE Day Gas Beacon	£ 65.00		\$144 L&A 1972
				£ 2,056.91		



WHITEHAVEN TOWN COUNCIL  
CASH BOOK FROM 1 APRIL 2025

APPENDIX 2

Date	Ref	Payee	Employers' Allowances	Premises	Supplies/ Services	3rd Party	Grants	Allocs	Maint	One Hospitality	Ranger/50	W.I.B	Ward Grants	Elections	Environmental Improvements	Events	Contingencies	Reserves	Net Total	VAT	Total	Mtn. Ref.
April 2025																						
1	01.04.2025	1137		2544.90															£ 2,544.90		£ 2,544.90	
2	01.04.2025	1138		12100.75															£ 42,100.75	£ 259.40	£ 12,100.75	
3	01.04.2025	BACS				1197.00													£ 1,197.00	£ 500.00	£ 1,436.40	
4	02.04.2025	BACS																	£ 2,900.00	£ 8,600.65	£ 5,000.00	
5	02.04.2025	CHAPS																	£ 43,008.25	£ 9,600.65	£ 51,609.00	Contract CHAPS Fee
6	02.04.2025	CHAPS Fee																	£ 25.00	£ 22.50	£ 135.00	
7	02.04.2025	BACS																	£ 112.50	£ 22.50	£ 135.00	
8	09.04.2025	BACS																	£ 6,992.67	£ 1,393.33	£ 8,391.20	Contract
9	09.04.2025	BACS																	£ 16.63	£ 0.83	£ 17.46	Mayors Allowance
10	09.04.2025	BACS																	£ 350.00	£ 200.00	£ 550.00	Contract
11	09.04.2025	BACS																	£ 200.00	£ 10.43	£ 210.43	Contract
12	10.04.2025	BACS																	£ 200.00	£ 60.80	£ 418.80	Contract
13	15.04.2025	BACS																	£ 5,905.39	£ 5,905.39		HMRC
14	15.04.2025	BACS																	£ 2,565.91	£ 2,565.91		Contract
15	15.04.2025	BACS																	£ 821.89	£ 8.74	£ 830.63	Contract
16	22.04.2025	DD																	£ 176.86	£ 0.53	£ 177.39	Contract
17	24.04.2025	DD																	£ 115.20	£ 25.04	£ 138.24	Contract
18	25.04.2025	BACS																	£ 1,700.00	£ 240.00	£ 1,440.00	
19	25.04.2025	BACS																	£ 46.03	£ 1.38	£ 47.41	
20	25.04.2025	BACS																	£ 650.00		£ 650.00	Ward Grant
21	25.04.2025	BACS																	£ 4,781.79		£ 4,781.79	
22	25.04.2025	BACS																	£ 2,337.16		£ 2,337.16	
23	25.04.2025	BACS																	£ 88.56	£ 17.71	£ 106.27	
24	25.04.2025	BACS																	£ 25.00	£ 5.00	£ 30.00	
25	25.04.2025	BACS																	£ 143.85	£ 28.77	£ 172.62	
26	25.04.2025	BACS																	£ 13.00	£ 3.03	£ 16.03	
27	25.04.2025	BACS																	£ 17.84		£ 17.84	
28	25.04.2025	BACS																	£ 1.54		£ 1.54	
29	25.04.2025	BACS																	£ 2.00		£ 2.00	
30	25.04.2025	BACS																	£ 72.00	£ 14.40	£ 86.40	
31	25.04.2025	BACS																	£ 204.00	£ 20.40	£ 224.40	
32	25.04.2025	BACS																	£ 536.00	£ 11.60	£ 547.60	
33	25.04.2025	BACS																	£ 75.60	£ 15.80	£ 91.40	
34	25.04.2025	BACS																	£ 297.81	£ 59.56	£ 357.37	Contract
35	25.04.2025	DD																	£ 106.35		£ 106.35	Contract
36	25.04.2025	DD																	£ 11.49		£ 11.49	Contract
37	07.05.2025	CHAPS																	£ 792.57	£ 158.51	£ 951.08	Contract
38	07.05.2025	FEF																	£ 73,911.71	£ 14,782.34	£ 88,694.05	CHAPS Fee
39	07.05.2025	BACS																	£ 25.00		£ 25.00	
40	07.05.2025	BACS																	£ 24.62	£ 1.23	£ 25.85	
41	07.05.2025	BACS																	£ 177.79	£ 8.89	£ 186.68	Contract
42	07.05.2025	BACS																	£ 302.36		£ 302.36	Ward Grant

**WHITEHAVEN TOWN COUNCIL**  
**SUMMARISED INCOME & EXPENDITURE STATEMENT**  
**FINANCIAL YEAR 2024-2025**

**Expenditure Net**      **Invoices not yet**  
**of VAT**                      **processed**      **Budget**

**BANK BALANCES BROUGHT FORWARD**

CBS 53905917 (01.04.2025)	92,200.21
CBS 53906216 (01.04.2025)	581,114.51
<b>TOTAL OPENING BALANCE</b>	<b>£ 673,314.72</b>

**INCOME:**

Precept	524,003.00
Interest (Deposit)	
Other Income	38,351.22
<b>TOTAL INCOME</b>	<b>£ 562,354.22</b>

**EXPENDITURE**

Employees & Allowances	9043.67
Premises	16092.34
Supplies/Services	8853.37
3rd Party	0.00
Grants	0.00
Allotments	2233.84
Ground Maintenance	0.00
Civic Hospitality	0.00
Ranger	0.00
Whitehaven In Bloom	0.00
Ward Grants	952.36
Elections	0.00
Environmental Improvements	0.00
Events	3069.00
Contingencies	0.00
Reserves	124070.13
VAT (to be reclaimed)	26339.79
<b>TOTAL EXPENDITURE</b>	<b>£ 190,657.50</b>

**CASH BOOK BALANCE**

Brought forward	£ 673,314.72
Income	£ 562,354.22
Expenditure	£ 190,657.50
<b>Town Council Funds</b>	<b>£ 1,045,011.44</b>

**BANK BALANCES**

CBS 53905917 (12/05/2025)	568,185.56
CBS 53906216 (12/05/2025)	476,825.88
	<b>£ 1,045,011.44</b>

**Less Unpresented Cheques**

<b>FINANCIAL POSITION</b>	<b>£ 1,045,011.44</b>
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## INCOME 2024-2025

Date	Item	Precept	Interest	Other
01.04.2025	Allotment Rents			2896.50
07.04.2025	Allotment Rents			450.00
07.04.2025	HMRC - VAT Refund - March			23024.49
10.04.2025	Allotment Rents			310.00
16.04.2025	Precept	524003.00		
22.04.2025	Allotment Rents			440.00
24.04.2025	Allotment Rents			40.00
07.05.2025	Allotment Rents			140.00
12.05.2025	HMRC - VAT Refund - April			11050.23

524003.00	0.00	38351.22	562354.22
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Planning Application for Consideration by Whitehaven Town Council

<u>Application Number</u>	<u>Detail</u>
4/24/2268/0L1	Consultation on Additional/Amended Information: LISTED BUILDING CONSENT FOR ALTERATIONS COMPRISING THE REPLACEMENT OF REAR BASEMENT DOOR WITH A SASH WINDOW, CREATION OF FRONT BASEMENT COVERED LIGHT-WELL WITH ENLARGED WINDOW. ALTERATION TO THE DESIGN AND POSITIONING OF THE MAIN STAIRCASE AND THE RE- INTRODUCTION OF AN INTERNAL STAIRCASE TO THE BASEMENT. INTERNAL BASEMENT REFURBISHMENT TO RETURN IT TO A HABITABLE STANDARD AND THE REMOVAL OF A 1ST FLOOR WALL <b>46 LOWTHER STREET, WHITEHAVEN</b>
4/25/2102/0F1	Consultation on Additional/Amended Information: REPLACE EXISTING SHOPFRONT WITH NEW HARDWOOD TIMBER SHOPFRONT <b>52 MARKET PLACE, WHITEHAVEN</b>
4/25/2103/0A1	Consultation on Additional/Amended Information: ADVERT CONSENT FOR NEW EXTERNALLY ILLUMINATED FASCIA SIGN ON FRONT ELEVATION; NON-ILLUMINATED SIGN ON REAR ELEVATION TOGETHER WITH A NEW EXTERNALLY ILLUMINATED PROJECTING SIGN <b>52 MARKET PLACE, WHITEHAVEN</b>
4/25/2133/0F1	PROPOSED CHANGE OF USE OF FORMER GROUND FLOOR INTO HOUSE IN MULTIPLE OCCUPATION (HMO)

<u>Application Number</u>	<u>Detail</u>
	<b>THE LION HOTEL, WOODHOUSE ROAD, WHITEHAVEN</b>
4/25/2134/0F1	<b>CHANGE OF USE OF EXISTING DOMESTIC GARAGE INTO HAIR SALON 32 SNAEFELL TERRACE, WHITEHAVEN</b>
4/25/2138/0B1	<b>VARIATION OF CONDITION 1 OF PLANNING APPLICATION 4/23/2039/0B1 TO PERMIT CONTINUATION OF TEMPORARY CAR PARK SITE OF MARK HOUSE, STRAND STREET, WHITEHAVEN</b>
4/25/2151/0F1	<b>PROPOSED NEW HIGHWAY ACCESS AND PARKING AREA 4 VICTORIA VILLAS, EGREMONT ROAD, WHITEHAVEN</b>