



WELLS CITY COUNCIL

**NOTICE IS HEREBY GIVEN THAT A MEETING OF THE FINANCE COMMITTEE,
WHICH MEMBERS ARE SUMMONED TO ATTEND, WILL BE HELD IN
WELLS TOWN HALL ON THURSDAY 8th OCTOBER 2026, 7PM**

Haylee Wilkins
Town Clerk

1st October 2026

Town Hall, Market Place
Wells
BA5 2RB
01749 673091
e-mail: townclerk@wells.gov.uk

Committee Members
Cllrs: L Agabani, T Butt Philip, S Cursley,
S Eden, G Folkard (Chair), S Powell, H Siggs,
I Von Mensenkampff

AGENDA

The Council has declared a Climate Emergency. All reports should include climate implications alongside financial, legal, and community impacts to support informed decision-making and minimise adverse effects.

Members are asked to consider whether recommendations align with the Council's corporate priorities, climate emergency declaration, resource constraints, and financial implications.

Please note this meeting will be recorded for the purpose of minute-taking.

1 APOLOGIES FOR ABSENCE FROM COMMITTEE MEMBERS

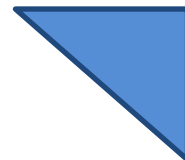
To receive any apologies for absence.

2 DECLARATIONS OF INTEREST

To receive Councillors' Declarations of Interests, made under the Council's Code of Conduct as adopted 12th May 2022.

3 MINUTES FROM THE FINANCE MEETING HELD ON 10th SEPTEMBER 2026

To be confirmed as a true record and signed by the Chair.



4 ACTIONS FROM THE FINANCE MEETING HELD ON 10TH SEPTEMBER 2026

Open actions not on the agenda are listed below:

Date Raised	Description of Action
May 2026	Explore graphical reports to aid understanding of information, for both cashbook, forecasting.
July 2026	CONSIDERATION FOR FUTURE GROWTH AND SAVINGS Following verbal request from Chair of Committee for any known/expected in year growths or savings to inform forecasting
September 2026	The Town Clerk to provide verbal update regarding Market VAT and HMRC
September 2026	RFO to provide clarity of expenditure within noted title for line 2070 within 31 st July 2026 Accounts

5 MEETING OPEN TO THE PUBLIC

Public speaking time is normally restricted to 15 minutes in total, at the discretion of the Chair.

If you wish to speak at the meeting, you are encouraged to contact reception@wells.gov.uk to advise in advance, to aid the management of time.

6 PRESENTATION FROM MENDIP YMCA YOUTH PROVISION

To receive presentation.

7 FINANCE REPORTING AND VARIANCES FOR WELLS CITY COUNCIL

To receive monthly reports for September and variances (distributed to Cllrs) and to receive staff costs and forecast from the RFO (attached) and RFOs officer report (to follow).

8 FINANCE REPORTING AND VARIANCES FOR WELLS RECREATION GROUND TRUST

To receive monthly reports for September and variances from RFO (distributed to Cllrs).

9 FEES AND CHARGES

To receive update on additional amendments to proposed fees and charges structure, from the RFO (attached).

10 MULTI YEAR GRANT POLICY

To receive policy and proposed expenditure within the draft budget (attached).

11 2027-28 DRAFT BUDGET

To receive draft budget proposal from RFO (attached).

12 STRATEGIC RISK REGISTER Q2 UPDATE

To received Q2 update from RFO and Town Clerk (attached).

13 EXTERNAL AUDIT UPDATE 2025-2026

To receive verbal update from the RFO (attached).



14 FORWARD PLAN

Topic	Month
RFO Budget Report and Variances	RFO Budget Report and Variances
Budget – Final Draft	November 2026
Budget – Sign off	December 2026

15 ANY MATTERS OF URGENT REPORT

16 DATE OF NEXT MEETING: Thursday 12th November 2026 at 7pm, Wells Town Hall

EXCLUDE THE PRESS AND PUBLIC STATEMENT

Note: If it is necessary for matters to be considered in confidence it will be proposed by the Chair that a resolution be passed under the provisions of the Public Bodies (Admission to Meetings) Act 1960 as amended, excluding the press and public, in order that confidential items can be discussed. In that instance the following statement is relevant:

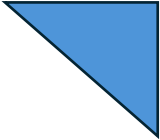
Exclusion of Press and Public

The committee are required to consider passing a resolution under Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 and pursuant to Section 100A (4) of the Local Government Act 1972, that the press and public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of exempt information. (Note the agenda item number and name). Where possible, reference the specific paragraph from Schedule 12A:

Personal information - This report contains information relating to an individual and is therefore exempt by virtue of Paragraph 1 of Schedule 12A of the Local Government Act 1972.

Financial/business affairs (individuals) - This report contains information relating to the financial or business affairs of an individual and is therefore exempt by virtue of Paragraph 2 of Schedule 12A of the Local Government Act 1972.

Commercially sensitive information - This report contains information relating to the financial or business affairs of a particular person (including the authority holding that information) and is therefore exempt by virtue of Paragraph 3 of Schedule 12A of the Local Government Act 1972.



WELLS CITY COUNCIL

MINUTES OF THE MEETING OF THE FINANCE COMMITTEE HELD ON THURSDAY 10TH SEPTEMBER 2026 AT 7PM IN WELLS TOWN HALL

COMMITTEE MEMBERS PRESENT: Cllrs: L Agabani, T Butt Philip, S Cursley, G Folkard (Chair), S Powell, H Siggs,

IN ATTENDANCE: Town Clerk: H Wilkins
RFO: C Woodland
Facilities Manager: L Wassell
WCC Staff: C Hobbs
Cllr D Denis (Mayor)
2 members of the public

26/91/F APOLOGIES FOR ABSENCE FROM COMMITTEE MEMBERS
Cllrs: S Eden, I Von Mensenkampff

26/92/F DECLARATIONS OF INTEREST
To receive Councillors' Declarations of Interests, made under the Council's Code of Conduct adopted 12th May 2022.

Cllr D Denis declared an interest in agenda item 6 as YMCA is the Mayor's Charity and for her involvement with WEN.

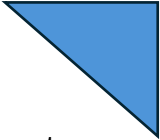
Cllr S Powell and G Folkard declared their interest in 26/96/F for involvement with WEN

26/93/F MINUTES FROM THE FINANCE MEETING HELD ON 9th JULY 2026
Cllr D Denis asked for information regarding the details for YMCA central costs and details of income and frequency of the Valentine's Coffee van. The RFO reported that a payment had been received from Valentine's Coffee and that discussions were taking place regarding their contract. The Town Clerk reported that she had been informed by YMCA that the CEO had resigned and details of the new contact has been provided. This person has been invited to the October Finance meeting to give their quarterly update ahead of budget setting.

The minutes for the previous meeting were signed as a true record by the Chair.

26/94/F ACTIONS FROM THE FINANCE MEETING HELD ON 9th JULY 2026
Open actions not on the agenda are listed below:

Date Raised	Description of Action
May 2026	Explore graphical reports to aid understanding of information, for both cashbook, forecasting.
July 2026	Consideration for future growth and savings Following verbal request from Chair of Committee for any known/expected in year growths or savings to inform forecasting



The Town Clerk reported that the RFO would discuss the graphical reports during the meeting.

The RFO mentioned that some elements of the upcoming reports do demonstrate consideration for future growth and savings

Cllr H Siggs would like growth items pertaining to Estates be given consideration at Finance meetings.

The Town Clerk suggested that the RFO extends an invitation to each committee chair to gain understanding of any items for consideration ahead of budget setting.

26/95/F

MEETING OPEN TO THE PUBLIC

C Simons spoke about Agenda item 9. He referred to the issue of uplift on the Markets which he believes incurs vat. C Simons declared that in his opinion vat should have been charged from inception and is likely to be in the region of £15K

The RFO reported that this was correct and following advice from a tax consultant that contact would be made with HMRC to correct the situation. The figure is unlikely to be less that C Simons referred to.

A discussion took place about advice received prior to WCC taking over the market.

The Town Clerk agreed that VAT had not been applied prior to WCC running the markets and that WCC are looking into the criteria which may show that payment of VAT won't be applicable. Advice from a reputable source is that WCC are required to pay VAT on market fees. We will challenge this, but need to be prepared. WCC have contacted National Association of Markets and are awaiting a response. which will be passed on to this meeting when it is received.

Cllr S Cursley asked if this issue had contacted the internal auditor.
The RFO will be contacting them.

The discussion took place about payment implications should payment of VAT be required.

The Town Clerk requested that the RFO further explore the matter and present a report to the next meeting on associated implications, risks and HMRC and auditor notification requirements.

TO CONSIDER COMMUNITY GRANT APPLICATIONS

Request	Compliance with policy	Value of request
YMCA – Spencer House	Yes	£ 300.00
St Joseph and St Teresa's Church	Yes	£ 500.00
Wells Environmental Network	No accounts received	£ 500.00
Theatre Festival	No accounts received	£ 500.00
RAW Mosaics	No accounts received	£ 500.00
Jazz and Blues Festival	Yes	£ 500.00
Accessible Wells	No accounts received	£ 500.00

Cllr S Powell questioned why applicants who have applied who don't meet the necessary criteria, have been included in the application process, given that the Finance committee set out new qualifying criteria last year.

A lengthy discussion took place about the necessity for applicants to provide accounts, when an organisation may not yet have a year's accounts. It was discussed that other financial information could be provided which would be acceptable in certain circumstances and discretion should be applied by the RFO.

Cllrs excluded The Theatre Festival and the Jazz and Blues Festival, as accounts had not been submitted or where not deemed acceptable. .

YMCA – A discussion took place regarding the application.

Cllrs declined the application.

2 votes in favour of supporting the application and 4 votes against

St Joseph and St Teresa's Church - A discussion took place regarding the application.

Cllrs approved the application 5 votes in favour with 1 abstention.

RAW Mosaics - A discussion took place regarding the application

Cllrs voted unanimously to support the application

Accessible Wells - A discussion took place regarding the application.

Cllrs declined the application. 5 votes against with 1 abstention

WEN - A discussion took place regarding the application.

Cllrs voted unanimously to decline the application

FINANCE REPORTING AND VARIANCES FOR WELLS CITY COUNCIL

The RFO presented the monthly reports for July and August.

Cllr H Siggs asked for clarification on the duplication of pension payment. Page 1456 on July accounts.

The RFO explained that there was an error made in her absence during a payroll payment and the payment was paid twice, which corrected itself in August 2026.

The Town Clerk assured those checks had been put in place to prevent further errors.

Cllr H Siggs asked for details on page 398 payment regarding a First 4 repairs payment for £2000 itemised as "First 4 repairs"



The RFO confirmed she would provided clarification to committee ahead of the next meeting.

Cllr H Siggs asked why uniform expenditure had increased?

The Town Clerk explained that PPE such as protective footwear for the Outside spaces team had required replacement due to the end of its life. The Town Clerk assured the meeting that all purchases are signed off and that rather than historical ad-hoc purchasing, quarterly consideration was now in place and being monitored

Cllr H Siggs stressed that local businesses and independent traders should be supported by WCC when purchasing goods, following review of expenditure to larger chains/businesses

The Town Clerk assured him that this is WCC policy and adhered to where possible.

Cllr G Folkard asked the RFO for her opinion on WCC's current financial position if there are any decisions that require attention in the next three months.

The RFO mentioned that additional expenditure has been on salaries and associated contributions due to upskilling of staff to cover staff sickness, maternity leave and to give resilience to staff cover. The RFO demonstrated a graph which demonstrated that the budget is even paced. The forecast for the Portway Annexe is slightly over budget but being managed with amended spend for the next quarter.

Cllr L Agabani expressed his views on which style of chart gave more clarity. The RFO said that she is trialling different options and would bear in mind the preferences offered.

Cllr G Folkard asked if there are decisions that will need to come back to this committee between now and year end.

The RFO replied that only the items on the agenda tonight. The RFO also explained that expenditure had been higher due to CCTV costs and there was expenditure of a large civic event. No other variances were highlighted.

26/98/F

FINANCE REPORTING AND VARIANCES FOR WELLS RECREATION GROUND TRUST

The RFO presented the reports for July and August.

There is an item of income on Page 28 from Valentine's coffee and other Bishop's Barn income.

There has been some expenditure in September due to equipment purchases for the renovation of the bandstand and for the table tennis table.

Cllr L Agabani asked what period the Valentine's coffee covered and was informed it was for the previous quarter.

Cllr D Denis mentioned that Valentine's coffee attendance is not as much as used to take place.

The Town Clerk acknowledged that this was being looked at and that a tender process will be required in the coming months as the agreement with the current supplier had reached its end and is now a rolling agreement.

Cllr L Agabani asked for a copy of lease arrangements. The Town Clerk advised the tender details could be shared in due course.

FEES AND CHARGES

The RFO presented the draft fees and charges in order that Cllrs approve any uplift from 1st April 2027

Wells Cemetery

A discussion took place about price increases for areas in the cemetery.

Cllr T Butt Philip asked about the age limit for plots for child burials as currently Wells cemetery limit for children is aged 16 and he felt that age 18 should be applied.

The Town Clerk agreed and suggested that this could be applied through discretion immediately. .

Cllrs voted on the 5% uplift of cemetery fees with immediate application of the age change for child burials.

Room Hire

The RFO explained that prices for room hire were last uplifted in January 2026. As part of this process, there is a second uplift in order to support the longer term hirers rather than they have one large increase. In addition to inflation uplift, new items such as stage hire have also been added as these were previously not accounted for and in these instances, there is significant setup time.

Storage fees

Storage fees have been suggested at £2.50 per square meter per week.

Cllr D Denis asked if there could be different rates. A community rate and commercial rate.

The RFO reported that a community rate could be investigated.

A discussion took place about usage of the Town Hall for storage

The Estates Manager advised that they would break down information on individual users regarding their current storage use to allow Cllrs to understand the impact of this proposal

Cllr H Siggs asked if the purpose of issuing charges is to increase income or deter users from storing property at the Town Hall.

The Estates Manager reported the purpose was to manage the corporate space being used for minimum return. We have little room but a significant amount of property is stored at the Town Hall.

A discussion took place about the potential proposed costs per month.

The Town Clerk reported that the proposal allows WCC to open up conversations and rationalise use for community use and free up space if possible.

Cllr G Folkard asked for information to be presented at the next Finance meeting before a decision is made on storage fees.

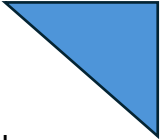
Room Hire Fees

The RFO explained that the increase of 3.4% applied to room hire

All Councillors agreed to the increase.

Bookings

The Town Clerk reported that these fees are for additional items which are currently not taken into consideration such as officer time with stage hire etc.



Cllr L Agabani proposed charges apply immediately.
The Town Clerk assured that bookings taken after 1st October 2026 will have these costs applied.
The Estates Manager mentioned that stage hire was already on the booking form but that a charge is now proposed for tablecloths, glasses, crockery.
All Councillors agreed to the increase.

Marriage Ceremonies

The RFO announced that these prices have not received an uplift since 2023 and that a 10% increase will keep WCC at a competitive rate.

Cllr L Agabani asked about VAT for room bookings?
The RFO reported that all room bookings require VAT
Cllr L Agabani asked in future reports that net values are included.
All Councillors agreed to the increase of 10% for Marriage Ceremonies

Portway Annexe

The RFO reported uplift of 3.4% as at Town Hall.
All Councillors agreed to the increase.

Car Parking costs

The RFO reported that currently the charge is £98.40 per space including vat. and is suggesting an uplift in line with inflation.
All Councillors agreed to the flat rate increase in line with inflation.

Bishop's Barn

The RFO suggested an inflationary increase.
All Councillors agreed to the increase

Market Pitches

The Town Clerk suggested that with reference to the earlier conversation with regards to VAT that this item be deferred to the next Finance meeting agenda.

Allotments

The RFO suggested that these did not require an increase as it is a statutory function and that there had not been any increase in expenditure to warrant increase.

Cllr T Butt Philip asked how the expenditure calculation is made.

The Town Clerk asked the RFO to report running costs for two years be documented to committee and presented to the next Finance meeting so there is a more accurate picture of the expenditure to allow decision.

Sponsorship Fees and charges

The RFO reported that these costs were agreed in June and that they appear in the report as information.

The RFO presented a document which demonstrated income on individual rooms and the growth and changes between functions
The Town Clerk informed the committee that this shows a positive picture of usage and change towards a corporate and community hub model.

26/100/F

GRANTS – MULTI YEAR AGREEMENT POLICY

RFO presented the policy for consideration of its implications regarding next year's budget setting and adoption.

Cllr H Siggs spoke of his opinion that the multi-year agreement should be used to develop better community development.

Cllr L Agabani concurred and asked about how the authority would be delegated. Would it be Town Clerk and officers deliver the policy on an ongoing basis.

The RFO confirmed that information on running costs etc will be with the Finance Committee next month.

Cllr G Folkard when the first draft would be available.

The RFO informed the committee that she would provide that information directly to members and report to the next meeting of the Committee.

26/101/F

PENSIONS REVIEW

The Town Clerk informed the committee that Staffing committee have received this resolution and that the resolution is required to evidence the decision of the Council to the LGPS provider.

The RFO read out the resolution for the purposes in order that it be minuted.

Eligibility of the Local Government Pension Scheme

As a member of the LGPS, administered by Peninsula pensions, Wells City Parish Council confirms that all permanent and casual posts within the Council are eligible to join the scheme. That eligibility backdated to commencement of peninsula pensions for Somerset in 2013

Finance Committee voted unanimously to adopt the resolution.

26/102/F

ANCHOR TESTING REPORT

Estates Manager presented the report that states the anchor points have been surveyed as per the request of the Estates Committee and that the existing infrastructure is requiring maintenance. Complications are such due to the multiple buildings, landowners and inconsistent wayleave agreements.

The anchor point faults cause issues for the placement of Christmas lights. A resolution is being sought that will provide a festive light provision, which will be cost effective and will suit the infrastructure as it is, until such time the anchor points are repaired. The Estates Manager has sourced icicle lights at a cost of £7203 plus vat and throughout the procurement of testing, the supplier will provide installation. This can be extended to a two year agreement if committee wishes, at an additional cost (year 2 cost) of £2500.

A brief discussion followed and a description of icicle lighting was given.

The Town Clerk stressed that the only option for provision of Christmas lights was the icicle lighting. The other option being no Christmas lights in 2026

The discussion continued about the length of the agreement, whether it be one or two years.

Cllrs voted unanimously for a two year provision of icicle lighting and a phased roll out of anchor point and electrical testing to support future needs. The committee asked for visual representation to be provided to them to confirm the colour requirements of the lighting.

26/103/F

ASBESTOS WORKS AT PORTWAY ANNEXE

Estates Manager informed the committee of work associated with removal of asbestos behind external barge boards at Portway Annexe is previously discussed with the Estates Committee. The costs associated for removal will be £11385 plus vat.

Cllr H Siggs requested details of any previous knowledge of the presence of asbestos, given that the building was purchased from Somerset Council and a register must have been kept.

The Estates manager confirmed that details of the asbestos were noted in the required register and therefore, should have been known at the time of purchase.

The Estates Manager confirmed That the contamination unit will be housed within the car park and some closure would be needed to support the project.

26/104/F

SPEED INDICATION AWARENESS DEVICE PURCHASE

Town Clerk reported that three quotes have been received for the purchase of three Speed Indication devices (SIDS) as discussed and agreed through Outside Spaces Committee. The cost just exceeds the spend budget hence being brought before committee. There is an established budget in the earmarked £25000 and the intention is to draw down from that budget.

Cllrs voted unanimously to proceed with the purchase and delegated to the Town Clerk to resolve and apply the function.

26/105/F

FORWARD PLAN

Topic	Month
RFO Budget Report and Variances	RFO Budget Report and Variances
Q2 Forecasting report	October 2026
Budget - 1 st Drafting	October 2026
Budget – Final Draft	November 2026
Budget – Sign off	December 2026

The Town Clerk confirmed that she will include Fees and charges deferments to the Forward Plan

26/106/F

ANY MATTERS OF URGENT REPORT

Cllr S Cursley asked that VAT be added to the Forward Plan

26/107/F

CONFIDENTIAL - PUBLIC TOILET PROVISION

To receive confidential report. Vote to be take on the below motion associated with confidential content.

The committee are required to consider passing a resolution under Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 and pursuant to Section 100A (4) of the Local Government Act 1972, that the press and public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of exempt information. (Note the agenda item number and name). Where possible, reference the specific paragraph from Schedule 12A:

Personal information - This report contains information relating to an individual and is therefore exempt by virtue of Paragraph 1 of Schedule 12A of the Local Government Act 1972.

AND

Commercially sensitive information - This report contains information relating to the financial or business affairs of a particular person (including the authority holding that information)

26/108/F CONFIDENTIAL – THRIVE WELCOME HUB ANNUAL REPORT

To receive confidential report. Vote to be take on the below motion associated with confidential content.

The committee are required to consider passing a resolution under Section 1(2) of the Public Bodies (Admission to Meetings) Act 1960 and pursuant to Section 100A (4) of the Local Government Act 1972, that the press and public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of exempt information. (Note the agenda item number and name). Where possible, reference the specific paragraph from Schedule 12A:

Personal information - This report contains information relating to an individual and is therefore exempt by virtue of Paragraph 1 of Schedule 12A of the Local Government Act 1972.

26/109/F DATE OF NEXT MEETING: Thursday 8th October 2026 at 7pm, Wells Town Hall

EXCLUDE THE PRESS AND PUBLIC

Note: It is necessary for matters to be considered in confidence, it was proposed by the Chair that a resolution be passed under the provisions of the Public Bodies (Admission to Meetings) Act 1960 as amended to allow a private report.

Minutes signed by The Chair:

Date:

		6		7		8		9		10		11		12		End of Year		Budget	
		Sep	YTD	Oct	YTD	Nov	YTD	Dec	YTD	Jan	YTD	Feb	YTD	Mar	Forecast		Expenditure	Income	
1176	Precept Income	0		817,495		0		0		0		0		0	0	1,634,990		1,634,990	
1190	Bank Interest	394	2,449	500	2,949	400	3,349	250	3,599	200	3,799	100	3,899	50	3,949			2,500	
														Total Inc	1,638,939		1,637,490		
4001	Salaries	10,630	53,922	8,950	62,872	8,950	71,821	8,950	80,771	8,950	89,721	8,950	98,671	8,950	107,620		111,399		
4002	Staff Expenses	0	76	36	112	36	148	36	184	36	220	36	256	36	292		440		
4004	Employer Contributions	2,594	13,684	2,375	16,059	2,375	18,434	2,375	20,809	2,375	23,184	2,375	25,559	2,375	27,934		28,963		
4005	HR Support	0	3,299	0	3,299	0	3,299	500	3,799	0	3,799	0	3,799	0	3,799		3,585		
4006	Staffing Restructure	0	0		0		0	0	0		0		0		10,000		30,000		
4020	Postage	63	231	80	311	80	391	80	471	80	551	80	631	80	711		1,000		
4021	Telephone	274	1,628	274	1,902	274	2,176	274	2,450	274	2,724	274	2,998	274	3,272		4,000		
4030	Bank charges	60	366	60	426	60	486	60	546	60	606	60	666	60	726		523		
4035	Recruitment / Marketing	0	0		0		0		0		0		0		2,000		2,000		
4049	Subscriptions	75	6,387	25	6,412	25	6,437	25	6,462	25	6,487	25	6,512	25	6,537		4,000		
4050	Accounts charges	0	2,016		2,016		2,016		2,016		2,016		2,016		2,016		1,535		
4051	Professional Fees	0	350		350		350		350		350		350		350		7,500		
4114	Insurance	0	80,433		80,433		80,433		80,433		80,433		80,433		80,433		56,541		
4138	By Election	0													5,795		0		
4251	IT Support / Software	1,697	15,500	1,697	17,197	1,697	18,894	1,697	20,591	1,697	22,288	1,697	23,985	1,697	25,682		23,333		
4252	Website Maintenance	0	600		600		600		600		600		600		600	EMR	3,000		
4253	Office inc Photocopier	103	1,479	500	1,979		1,979		1,979	500	2,479		2,479		2,479		1,500		
4254	Personnel Training / Compliance	62	1,832	1,378	3,210	62	3,272	62	3,334	62	3,396	62	3,458	62	3,520		6,500		
														Total Exp	283,767		285,819		
105 TOWN HALL																			
1000	Town Hall Lettings	5,802	32,277	5,415	37,692	5,415	43,107	5,415	48,522	5,415	53,937	5,415	59,352	5,415	64,767		65,000		
1001	Town Hall Weddings	492	8,831	500	9,331	1,000	10,331	1,292	11,623	1,292	12,915	1,292	14,207	1,292	15,499		15,500		
														Total Inc	80,266		80,500		
4001	Salaries	14,013	71,119	11,798	82,917	11,798	94,715	11,798	106,513	11,798	118,311	11,798	130,109	11,798	141,907		142,740		
4004	Employer Contributions	4,141	22,034	3,792	25,827	3,792	29,619	3,792	33,412	3,792	37,204	3,792	40,996	3,792	44,789		46,305		
4105	Soft FM	0	1,200	1,300	2,500	1,300	3,800	1,300	5,100	1,300	6,400	1,300	7,700	1,639	12,519		11,939		
4106	M&E Total	150	1,228	640	1,868	640	2,508	640	3,148	640	3,788	640	4,428	642	6,037		6,037		
4108	Internal	19	4,226	995	5,221	995	6,216	995	7,211	995	8,206	995	9,201	1,000	8,960		8,960		
4109	External	1,173	6,622	1,000	7,622	1,000	8,622	1,000	9,622	1,000	10,622	1,000	11,622	848	9,500		9,564		
4110	Town Hall Reactive Maintenance	2,442	3,143	2,500	5,643	2,500	1,859	2,500	4,359	2,500	6,859	2,500	9,359	2,500	11,859		25,000		
4111	Water	310	1,096	240	1,336	240	1,576	242	1,818	178	1,996	157	2,153	236	2,389		2,221		
4112	Electricity	1,859	9,041	1,900	10,941	2,000	12,941	2,500	15,441	2,500	17,941	1,915	19,856	1,960	21,816		19,569		
4113	Gas	250	2,220	1,500	3,720	1,500	5,220	2,000	7,220	2,000	9,220	1,900	11,120	1,500	12,620		12,766		
4115	Rates	1,624	9,748	1,624	11,372	1,624	12,996	1,624	14,620	1,624	16,244	0	16,244	0	16,244		16,500		

		6		7		8		9		10		11		12		End of Year		Budget	Budget Income
		Sep	YTD	Oct	YTD	Nov	YTD	Dec	YTD	Jan	YTD	Feb	YTD	Mar	Forecast	Expenditure			
4116	Town Hall Advertising	45	530	45	575	45	620	45	665	45	710	45	755	45	2,000	2,000			
4119	Broadband	30	180	30	210	30	239	30	269	30	299	30	329	30	359	374			
4120	Supplies	231	2,468	100	2,568	100	2,668	100	2,768	100	2,868	100	2,968	100	3,068	1,000			
														Total Exp	294,067	304,975			
110 CIVIC																			
4001	Salaries	2,761	14,013	2,325	16,338	2,325	18,663	2,325	20,987	2,325	23,312	2,325	25,637	2,325	27,962	25,434			
4004	Employer Contributions	552	2,823	506	3,329	506	3,834	506	4,340	506	4,846	506	5,351	506	5,857	4,539			
4130	Mayoral/Chairmans Allowance	0	4,250	4,250	8,500		8,500		8,500		8,500		8,500		8,500	8,500			
4132	Flowers and Gifts	0	45		45		45		45		45		45		45	500			
4133	Members' Expenses	0	0		0		0		0		0		0		0	200			
4134	Hospitality	0	0		0		0		0		0		0		0	1,000			
4135	Civic Allowances	0	1,320	1,320	2,640		2,640		2,640		2,640		2,640		2,640	2,640			
4136	Elections	0	0		0		0		0		0		0		6,000	6,000			
4137	Town Crier / Mace Subscriptions	0	0		0		0		0		0		0		100	100			
4331	Civic Events	207	2,060		2,060		2,060		2,060		2,060		2,060		2,060	600			
														Total Exp	53,164	49,513			
111 Outside Support																			
1031	Funfair Income	0		0		1,250		0		0		0		0		2,500			
1032	Grants Received																		
														Total Inc	2,500	2,500			
4001	Salaries	883	4,496	743	5,240	743	5,983	743	6,726	743	7,470	743	8,213	743	8,956	9,336			
4004	Employer Contributions	233	1,183	214	1,397	214	1,610	214	1,824	214	2,037	214	2,251	214	2,465	2,134			
4066	Funfair Exp	0	656	0	656	500	1,156	0	1,156	0	1,156	0	1,156	0	1,156	1,200			
4150	Community Grants	1,000	1,000	0	1,000	0	1,000	0	1,000	0	1,000	0	1,000	2,000	3,000	3,000			
4151	Museum Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	3,000	3,000			
4155	Wells Museum Archive Payment	0	750	0	750	0	750	750	1,500	0	1,500	0	1,500	750	3,000	3,000			
4157	Received Grant Expenditure	0	0		0		0		0		0		0		0	0			
4158	WRG Grant	0	55,086	0	55,086	0	55,086	0	55,086	0	55,086	0	55,086	0	55,086	55,086			
4159	Moat Boat Race	0	1,351												1,351				
4920	Youth Provision	0	15,776	0	15,776	0	15,776	0	15,776	0	15,776	0	15,776	0	15,776	16,000			
4950	cctv	0	27,985	0	27,985	0	27,985	0	27,985	0	27,985	0	27,985	0	27,985	20,000			
														Total Exp	121,775	112,756			
112 Committees																			
4001	Salaries	2,733	13,870	2,301	16,172	2,301	18,473	2,301	20,774	2,301	23,075	2,301	25,376	2,301	27,677	31,217			
4004	Employer Contributions	714	3,795	654	4,448	654	5,102	654	5,756	654	6,410	654	7,064	654	7,718	8,941			
4210	Archives and Civic Assets	120	1,834		1,834		1,834		1,834		1,834		1,834		1,834	2,500			
4250	Councillor Training	25	75		75		75		75		75		75		75	1,000			
														Total Exp	37,304	43,658			

	6		7		8		9		10		11		12	End of Year	Budget	Budget
	Sep	YTD	Oct	YTD	Nov	YTD	Dec	YTD	Jan	YTD	Feb	YTD	Mar	Forecast	Expenditure	Income
114 Properties																
1020 Priory Road Rent	0	9,000	4,500	13,500	0	13,500	0	13,500	4,500	18,000	0	18,000	0	18,000		20,000
1021 8-10 Market Place Rent	2,967	17,800	2,967	20,766	2,967	23,733	2,967	26,700	2,967	29,666	2,967	32,633	2,967	35,600		36,600
1022 Ask Market Hall Rent	4,167	25,000	4,167	29,166	4,167	33,333	4,167	37,500	4,167	41,666	4,167	45,833	4,167	50,000		60,000
1023 Old Post Office Rent	0	13,250	0	13,250	6,625	19,875	0	19,875	0	19,875	6,625	26,500	0	26,500		26,500
1024 Wells Film Centre Rent	4,333	9,748	1,083	10,831	1,083	11,914	1,083	12,997	1,083	14,080	1,083	15,163	1,083	16,246		15,000
1178 Tenant Insurance payments	633	4,693	633	5,326	1,179	6,505	633	7,138	633	7,771	1,179	8,950	633	9,583		9,000
														Total Inc	155,929	167,100
4001 Salaries	2,123	10,895	1,787	12,682	1,787	14,469	1,787	16,256	1,787	18,043	1,787	19,830	1,787	21,617	22,386	
4004 Employer Contributions	547	2,882	501	3,383	501	3,884	501	4,386	501	4,887	501	5,388	501	5,889	5,810	
4300 Council Property Repairs														14,000	14,000	
4322 PWLB Loan Repayments Film Centre	5,941	5,941	0	5,941	0	5,941	0	5,941	0	5,941	0	5,941	5,941	11,882	13,000	
														Total Exp	53,389	55,196
116 Public Toilets																
4001 Salaries	2,818	14,300	2,372	16,672	2,444	19,116	2,444	21,560	2,444	24,004	2,444	26,448	2,444	28,892	29,321	
4004 Employer Contributions	790	4,210	724	4,934	724	5,657	724	6,381	724	7,105	724	7,828	724	8,552	9,170	
4324 PWLB Loan Repayments Toilets	2,658	2,658	0	2,658	0	2,658	0	2,658	0	2,658	0	2,658	2,968	5,626	5,900	
4701 Public Toilet Utilities	143	2,059	600	2,659	750	3,409	750	4,159	750	4,909	600	5,509	600	6,109	8,300	
4703 Public Toilet Hygiene	1,346	8,076	1,346	9,422	1,346	10,768	1,346	12,114	1,346	13,460	1,346	14,806	1,346	16,152	18,000	
4705 Public Toilet Supplies	58	1,689	500	2,189	600	2,789	700	3,489	600	4,089	500	4,589	500	5,089	10,000	
4708 Public Toilet Reactive Maintenance	11	1,633	1,000	2,633	1,000	3,633	750	4,383	500	4,883	500	5,383	500	5,883	10,000	
4710 PPM - Soft Market Place	0	368	543	911	543	1,454	543	1,997	543	2,540	543	3,083	543	4,713	4,713	
4711 PPM - M&E Market Place	0	445	132	577	132	709	132	841	132	973	132	1,105	132	1,057	1,057	
4712 PPM - Internal Market Place	0	0	158	158	158	316	158	474	158	632	158	790	158	1,262	1,262	
4712 PPM - External Market Place	0	0	395	395	395	790	395	1,185	395	1,580	395	1,975	395	3,162	3,162	
4714 PPM - Soft Union Street	0	0	594	594	594	1,188	594	1,782	594	2,376	594	2,970	594	4,751	4,751	
4715 PPM - M&E Union Street	0	0	376	376	376	752	377	1,129	377	1,506	377	1,883	377	3,012	3,012	
4716 PPM - Internal Union Street	0	0	51	51	52	103	52	155	52	207	52	259	51	412	412	
4717 PPM - External Union Street	0	0		0		0		0		0		0		7,162	7,162	
4718 PPM - Soft Bus Station	0	0		0		0		0		0		0		1,519	1,519	
4719 PPM - M&E Bus Station	239	239		239		239		239		239		239		1,019	1,019	
4720 PPM - Internal Bus Station	0	0		0		0		0		0		0		2,312	2,312	
4721 PPM - External Bus Station	0	0		0		0		0		0		0		2,587	2,587	
														Total Exp	109,271	123,659

		6		7		8		9		10		11		12	End of Year	Budget	Budget
		Sep	YTD	Oct	YTD	Nov	YTD	Dec	YTD	Jan	YTD	Feb	YTD	Mar	Forecast	Expenditure	Income
201 Outside Spaces																	
1077	WIB Support		375												1,475		10,000
1815	Outside Spaces Income														301		
1816	Allotments Income		355												3,750		3,750
1817	Cityscape Maps Income														50		
														Total Inc	5,576		13,750
4001	Salaries	23,227	117,895	19,555	137,450	19,555	157,005	19,555	176,561	19,555	196,116	19,555	215,671	19,555	235,226	257,366	
4004	Employer Contributions	6,447	34,473	5,904	40,378	5,904	46,282	5,904	52,187	5,904	58,091	5,904	63,996	5,904	69,900	73,729	
4105	Soft FM	0	567		567		567		567		567		567	2,861	2,861	2,861	
4106	M&E Total	303	2,028		2,028		2,028		2,028		2,028		2,028	8,925	8,925	8,925	
4108	Internal	0	0		0		0		0		0		0	900	900	900	
4109	External	0	0		0		0		0		0		0	1,250	1,250	1,250	
4221	Street Furniture etc	0	871	500	1,371	500	1,871	500	2,371	500	2,871	500	3,371	440	3,811	5,000	
4222	Christmas Lights	896	2,346		2,346		2,346	3,000	5,346	3,000	8,346		8,346		12,000	12,000	
4223	Highway Grit	0	0		0		0		0		0		0		0	1,000	
4400	WIB-Expenditure	0	6,441		6,441		6,441		6,441	0	6,441	1,500	7,941		8,000	8,000	
4401	Rates	480	2,883	480	3,363	480	3,843	480	4,323	480	4,803	480	5,283	480	5,763	5,708	
4402	Open Spaces IT / Broadband	52	367	52	419	52	471	52	523	52	575	52	627	52	679	1,317	
4404	Fuel	192	1,862	400	2,262	400	2,662	400	3,062	400	3,462	350	3,812	500	4,312	9,000	
4405	Additional Storage Space	2,145	4,675		4,675	2,145	6,820		6,820		6,820	2,145	8,965		12,631	12,631	
4406	Waste	0	0		0		0		0		0		0		0	3,000	
4407	Play Parks	20	4,253		4,253		4,253		4,253		4,253		4,253	33,182	33,182	33,182	
4408	O/S Training & Compliance	1,210	1,210		1,210		1,210		1,210		1,210		1,210	500	1,710	500	
4409	Open Spaces PPE	230	2,410	1,500	3,910	150	4,060	150	4,210	150	4,360	150	4,510	150	4,660	5,000	
4500	Tree Maintenance	3,260	10,117		10,117		10,117		10,117		10,117		10,117		34,621	34,621	
4501	Tree Surveys	0	0		0		0		0		0		0		5,641	5,641	
4502	Loan Repayments	654	3,924	654	4,578	0	4,578	0	4,578	0	4,578	0	4,578	0	4,578	10,000	
4821	Outside Spaces Utilities	284	1,567	250	1,817	300	2,117	400	2,517	400	2,917	400	3,317	250	3,567	6,000	
4822	Outside Spaces Unit	1,362	7,774	1,362	9,136	1,362	10,499	1,362	11,861	1,362	13,223	1,362	14,585	1,362	16,000	16,600	
4851	Outside Spaces Maintenance	723	10,811	2,000	12,811	2,000	14,811	2,000	16,811	2,000	18,811	2,000	20,811	2,000	26,000	30,000	
4884	Allotments Expenditure	100	274	50	324	50	374	50	424	50	474	50	524	50	574	3,750	
4886	Additional skateboard park (NOT EMR)		0		0		0		0		0		0		35,000		
4887	Cityscape Maps		44		44		44		44		44		44		44	350	
	Traffic Management (20mph)		0		0		0		0		0		0		25,000	25,000	
														Total Exp	556,836	573,331	

		6		7		8		9		10		11		12	End of Year	Budget	Budget
		Sep	YTD	Oct	YTD	Nov	YTD	Dec	YTD	Jan	YTD	Feb	YTD	Mar	Forecast	Expenditure	Income
202 Cemetery																	
1809	Cemetery Income	900	19,938	2,720	22,658	2,060	24,718	9,200	33,918	2,700	36,618	5,465	42,083	4,000	46,083		46,000
															Total Inc	46,083	46,000
4001	Salaries	4,236	21,498	3,566	25,064	3,566	28,631	3,566	32,197	3,566	35,763	3,566	39,329	3,566	42,896		44,693
4004	Employer Contributions	1,197	6,401	1,096	7,497	1,096	8,593	1,096	9,690	1,096	10,786	1,096	11,882	1,096	12,979		14,277
4105	Soft FM	0	0		0		0		0		0		0		997		998
4106	M&E Total	0	0		0		0		0		0		0	2,850	2,850		2,850
4108	Internal	0	0		0		0		0		0		0	950	950		950
4109	External	0	0		0		0		0		0		0	3,800	3,800		3,800
4119	Broadband	42	252	42	294	42	336	42	378	42	420	42	462	42	504		550
4810	Cemetery Contractor	2,165	10,370	1,900	12,270	1,900	14,170	1,900	16,070	1,400	17,470	1,400	18,870	1,800	20,670		20,000
4850	Cemetery Maintenance	0	809	400	1,209	250	1,459	250	1,709	250	1,959	250	2,209	250	6,000		6,000
4852	Cemetery Tree Maintenance	0	0		0		0		0		0		0		7,000		7,000
4853	Cemetery Rates / Council Tax	1,390	8,336	1,390	9,726	1,390	11,116	1,390	12,506	1,390	13,896	0	13,896	0	13,896		15,000
4854	Fuel	102	977	150	1,127	150	1,277	150	1,427	150	1,577		150	1,727	150	1,877	1,500
4855	Utilities	0	324	200	524	200	724	250	974	300	1,274	300	1,574	150	1,724		1,851
4882	Cemetery Purch - Plaques etc	0	807	100	907	100	1,007	100	1,107	100	1,207	100	1,307		1,307		500
4891	Cemetery New Equipment	0	109		109		109		109		109		109		109		3,000
															Total Exp	117,558	122,969
203 Portway Annexe																	
1900	Portway Rental Income	2,600	27,410	4,413	31,823	4,316	36,139	2,983	39,122	4,607	43,729	4,511	48,240	4,500	52,740		47,508
	Welcome Hub use	1,480	2,523	1,480	4,003	1,480	5,483	500	5,983	0	5,983	0	5,983	0	5,983		
1901	Portway Car Park Income	1,694	7,187	1,065	8,252	1,065	9,317	1,065	10,382	1,065	11,447	1,065	12,512	1,065	13,577		12,500
															Total Inc	72,300	60,008
4001	Salaries	9,477	48,120	7,979	56,099	7,979	64,077	7,979	72,056	7,979	80,035	7,979	88,013	7,979	95,992		81,795
4004	Employer Contributions	2,570	12,642	2,354	14,996	2,354	17,350	2,354	19,704	2,354	22,057	2,354	24,411	2,354	26,765		21,319
4105	Soft FM	0	0	0	0	0	0	0	0	0	0	0	0	6,474	6,474		6,475
4106	M&E Total	150	354	504	858	0	858	0	858	0	858	0	858	0	2,426		2,426
4108	Internal	0	680		680		680		680		680		680	595	1,725		1,725
4109	External	218	5,894	0	5,894	0	5,894	0	5,894	0	5,894	0	5,894	3,670	8,200		8,200
4119	Broadband	135	705	135	840	135	975	135	1,110	135	1,245	135	1,380	135	1,515		1,423
4321	PWLB Loan Repayments Portway	0	16,411	0	16,411	0	16,411	0	16,411	0	16,411	0	16,411	16,411	32,822		33,000
4898	IT	0	0	0	0	0	0	0	0	0	0	0	0	1,034	1,034		1,034
4899	Supplies	0	69	50	119	50	169	50	219	50	269	50	319	50	369		1,005
4900	Portway Annexe Reactive Maintenance	0	338	2,000	2,338	2,000	4,338	2,000	6,338	2,000	8,338	2,000	10,338	2,000	12,338		15,078
4901	Portway Annexe Utilities	3,046	6,156	2,000	8,156	2,000	10,156	3,000	13,156	3,500	16,656	3,500	20,156	3,000	23,156		24,360
4903	Rates	182	1,096	182	1,278	182	1,460	182	1,642	182	1,824	182	2,006		2,188		2,180
															Total Exp	215,005	200,020

		6	7	8	9	10	11	12	End of Year		Budget	Budget					
		Sep	YTD	Oct	YTD	Nov	YTD	Dec	YTD	Jan	YTD	Feb	YTD	Mar	Forecast	Expenditure	Income
204 Welcome Hub																	
Welcome Hub Income		0	0	0	0	0	0	19,930	0	0	0	0	0	0	0	39,860	70,218
																Total Inc	70,218
4001	Salaries	4,161	21,117	3,503	24,620	3,624	28,244	3,624	31,868	3,624	35,492	3,624	39,116	3,624	42,740	43,482	
4004	Employers Contributions	1,121	5,980	1,027	7,006	1,027	8,033	1,027	9,059	1,027	10,086	1,027	11,113	1,027	12,139	13,637	
Welcome Hub Expenditure		1,128	7,924	1,500	9,424	1,500	10,924	1,500	12,424	1,500	13,924	1,500	15,424	1,861	17,285	12,507	
																Total Exp	69,626
207 Markets																	
1500	Market Income - Saturdays	10,038	53,583	7,000	60,583	7,000	67,583	8,000	75,583	3,000	78,583	3,000	81,583	7,000	88,583		82,000
1501	Market Income - Wednesdays	8,751	48,915	7,000	55,915	7,000	62,915	8,000	70,915	3,000	73,915	3,000	76,915	7,000	83,915		82,000
1503	Christmas / Event Markets		0	7,000	7,000	5,000	12,000	3,000	15,000		15,000		15,000		15,000		15,000
1504	Indoor Markets		-494		-494		-494		-494		-494		-494		-494		6,104
1505	Evenings / Sundays	726	7,147	1,200	8,347	1,200	9,547	1200	10,747		10,747		10,747		10,747		10,000
																Total Inc	195,104
4001	Salaries	12,426	63,063	10,462	73,525	10,462	83,986	10,462	94,448	10,462	104,909	10,462	115,371	10,462	125,833	124,248	
4004	Employer Contributions	1,666	8,807	1,526	10,333	1,526	11,858	1,526	13,384	1,526	14,910	1,526	16,436	1,526	17,961	16,949	
4503	Market Expenditure	1,000	3,989	2,000	5,989	5000	10,989	5,000	15,989	3,000	18,989	500	19,489	500	19,989	41,041	
																Total Exp	182,238
209 Tourist Information																	
1177	TIC Income	541	3,383	400	3,783	400	4,183	270	4,453	200	4,653	106	4,759	314	5,073		5,000
																Total Inc	5,000
4001	Salaries	3,776	19,163	3,179	22,342	3,179	25,521	3,179	28,700	3,179	31,879	3,179	35,057	3,179	38,236	39,881	
4004	Employer Contributions	1,035	5,263	948	6,211	948	7,159	948	8,107	948	9,055	948	10,004	948	10,952	9,721	
4	TIC Expenditure	300	985	150	1,135	150	1,285	150	1,435	150	1,585	150	1,735	150	1,885	4,000	
4	TIC Equipment	29	174	29	203	29	232	29	261	29	290	29	319	29	348	308	
																Total Exp	53,910
Addition of Reserves																Total Exp	100,000
														EXPENDITURE	2,229,502	2,277,670	
														INCOME	2,244,577		2,277,670

		2026-27 STAFF COSTS														
		1.00	2.00	3.00	4.00	5	6	7	8	9	10	11	12	2026-27		
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	YTD	Budget	%
	Total Gross	75,033.50	76,634.29	77,189.24	78,173.35	75715.76	93920.93	0.00	0.00	0.00	0.00	0.00	0.00	476,667	970,607	49
	Total Employers	22,682.30	20,514.63	20,494.59	20,705.93	20547.38	23797.34	0.00	0.00	0.00	0.00	0.00	0.00	128,742	257,677	50
101 General Admin	Gross	8,478.79	8,659.67	8,722.38	8,847.66	8,569.51	10,629.97	0.00	0.00	0.00	0.00	0.00	0.00	53,908	111,399	48
	Employers NI/Pens	2,454.22	2,257.84	2,203.17	2,256.95	2,239.66	2,593.91	0.00	0.00	0.00	0.00	0.00	0.00	14,006	28,963	48
105 Town Hall	Gross	11,195.00	11,433.84	11,516.63	11,663.46	11,296.79	14,013.00	0.00	0.00	0.00	0.00	0.00	0.00	71,119	142,740	50
	Employers NI/Pens	3,985.28	3,672.12	3,541.47	3,602.83	3,575.24	4,140.74	0.00	0.00	0.00	0.00	0.00	0.00	22,518	46,305	49
110 Civic	Gross	2,205.98	2,253.05	2,269.36	2,298.30	2,226.04	2,761.28	0.00	0.00	0.00	0.00	0.00	0.00	14,014	25,434	55
	Employers NI/Pens	480.86	434.91	461.13	480.38	476.70	552.10	0.00	0.00	0.00	0.00	0.00	0.00	2,886	4,539	64
111 Outside Support	Gross	720.32	720.36	725.58	734.83	711.73	882.86	0.00	0.00	0.00	0.00	0.00	0.00	4,496	9,336	48
	Employers NI/Pens	176.92	160.01	209.04	202.92	201.36	233.21	0.00	0.00	0.00	0.00	0.00	0.00	1,183	2,134	55
112 Committees	Gross	2,183.47	2,230.06	2,246.21	2,274.84	2,203.33	2,733.10	0.00	0.00	0.00	0.00	0.00	0.00	13,871	31,217	44
	Employers NI/Pens	689.54	607.23	633.28	621.18	616.42	713.92	0.00	0.00	0.00	0.00	0.00	0.00	3,882	8,941	43
114 Properties	Gross	1,695.76	1,731.93	1,744.48	1,766.72	1,711.18	2,122.61	0.00	0.00	0.00	0.00	0.00	0.00	10,773	22,386	48
	Employers NI/Pens	512.62	455.42	483.67	476.24	472.59	547.34	0.00	0.00	0.00	0.00	0.00	0.00	2,948	5,810	51
116 Toilets	Gross	2,251.01	2,299.03	2,315.68	2,345.20	2,271.47	2,817.63	0.00	0.00	0.00	0.00	0.00	0.00	14,300	29,321	49
	Employers NI/Pens	771.20	672.88	702.96	687.44	682.17	790.07	0.00	0.00	0.00	0.00	0.00	0.00	4,307	9,170	47
201 Open Spaces	Gross	18,555.78	18,951.66	19,102.79	19,332.27	18,724.51	23,226.65	0.00	0.00	0.00	0.00	0.00	0.00	117,894	257,366	46
	Employers NI/Pens	6,421.36	5,621.01	5,568.38	5,609.24	5,566.29	6,446.70	0.00	0.00	0.00	0.00	0.00	0.00	35,233	73,729	48
202 Cemetery	Gross	3,384.01	3,456.21	3,481.23	3,525.62	3,414.78	4,235.83	0.00	0.00	0.00	0.00	0.00	0.00	21,498	44,693	48
	Employers NI/Pens	1,181.75	1,031.89	1,057.52	1,041.51	1,033.53	1,197.01	0.00	0.00	0.00	0.00	0.00	0.00	6,543	14,277	46
203 Portway Annexe	Gross	7,570.88	7,732.40	7,788.39	7,887.69	7,639.72	9,476.62	0.00	0.00	0.00	0.00	0.00	0.00	48,096	81,795	59
	Employers NI/Pens	2,331.74	2,195.07	2,203.17	2,236.24	2,219.12	2,570.11	0.00	0.00	0.00	0.00	0.00	0.00	13,755	21,319	65
204 Welcome Hub	Gross	3,323.98	3,394.90	3,419.48	3,463.08	3,354.21	4,160.70	0.00	0.00	0.00	0.00	0.00	0.00	21,116	43,482	49
	Employers NI/Pens	1,113.70	962.14	973.49	975.25	967.78	1,120.85	0.00	0.00	0.00	0.00	0.00	0.00	6,113	13,637	45
207 Markets	Gross	9,926.93	10,138.72	10,212.14	10,342.33	10,017.20	12,425.74	0.00	0.00	0.00	0.00	0.00	0.00	63,063	124,248	51
	Employers NI/Pens	1,599.10	1,436.02	1,412.08	1,449.42	1,438.32	1,665.81	0.00	0.00	0.00	0.00	0.00	0.00	9,001	16,949	53
209 TIC	Gross	3,016.35	3,080.70	3,103.01	3,142.57	3,043.77	3,775.62	0.00	0.00	0.00	0.00	0.00	0.00	19,162	39,881	48
	Employers NI/Pens	802.95	859.56	891.51	900.71	893.81	1,035.18	0.00	0.00	0.00	0.00	0.00	0.00	5,384	9,721	55
WRGT	Gross	525.23	551.77	541.87	548.78	531.52	659.32	0.00	0.00	0.00	0.00	0.00	0.00	3,358	7,309	46
	Employers NI/Pens	161.04	148.53	153.71	165.65	164.38	190.38	0.00	0.00	0.00	0.00	0.00	0.00	984	2,183	45
	Total Gross	75,033.50	76,634.29	77,189.24	78,173.35	75715.76	93920.93	0.00	0.00	0.00	0.00	0.00	0.00			
	Total Employers	22,682.30	20,514.63	20,494.59	20,705.93	20547.38	23797.34	0.00	0.00	0.00	0.00	0.00	0.00			
WRG	Admin	295.10	301.13	299.10	307.20	299.24	365.37	0.00	0.00	0.00	0.00	0.00	0.00			
	Contractors	391.18	399.17	396.48	407.22	396.67	484.33	0.00	0.00	0.00	0.00	0.00	0.00			



WELLS CITY COUNCIL – FEES AND CHARGES 2027/28

The Town Clerk has sought and provided clarity for Finance Committee Members regarding the VAT implications of the Council's market provision, and below is an updated proposal for suggested fees from 1st April 2027, increased in line with inflation:

MARKET PITCHES

Pitch Size: 3m x 3m, Gazebo provided

Wednesdays / Saturdays April to December	Per Day	2027 Per Day
Single Pitch	£ 33.00	£ 34.20
Double Pitch	£ 66.00	£ 68.20

Wednesdays / Saturdays January to March	Per day	2027 Per Day
Single Pitch	£ 16.50	£ 17.10
Double Pitch	£ 33.00	£ 34.10

Sundays	Per day	2027 Per Day
Single Pitch	£ 33.00	£ 39.60
Double Pitch	£ 66.00	£ 79.20

Christmas / Events	Per day	2027 Per Day
Single Pitch	£ 33.00	79.2
Double Pitch	£ 66.00	146.4

Miscellaneous	per Day	2027 Per Day
Licensed	£ 1.50	£ 1.50

1. To approve Market Pitch Fees from 1st April 2027

STORAGE COSTS – See Appendix A

Storage	2026 per week	2027 per week
Storage Costs per m2	0	£ 2.50

Additional fees and charges update following the September meeting of the Finance Committee – before a decision could be reached regarding the implementation of Storage fees, current provision has now been measured by the Estates Manager to provide a clearer picture. Using the suggested fee of £2.50 per week, the suggested charges have been outlined in Appendix A for Committee’s approval.

- 1. To approve storage fees from 1st April 2027**
- 2. To delegate to the Town Clerk the authority to determine License to Occupy User Agreements that do not sit within the agreed charging mechanism.**

Building	Location	m2	Yearly Cost if				Status (if known)	Notes
			Cost per	charged without	min charge			
			Rate applied	week	minimum	applied		
Town Hall	Under stairs cupboard left hand side	2.83	2.50	7.08	367.90		Small Business	
Town Hall	Under stairs cupboard side hand side	2.44	2.50	6.10	317.20		Small Business	
Town Hall	Westwood Room higher storage	0.37	2.50	0.93	48.10	130.00	Small Business	
Town Hall	Council Chamber higher storage	0.38	2.50	0.95	49.40	130.00	Small Business	
Town Hall	Corridor leading to cells A, B and C	13.25	2.50	33.13	1722.50		Business	Hilliards
Town Hall	Cell A	2.28	2.50	5.70	296.40		Business	Hilliards
Town Hall	Cell B	1.54	2.50	3.85	200.20		Business	Hilliards
Town Hall	Cell C	3.30	2.50	8.25	429.00		Business	Hilliards
Town Hall	Cell D	13.28	2.50	33.20	1726.40		Charity	Wells City Band
Town Hall	Cell E	13.03	2.50	32.58	1693.90		Charity	RBL
Town Hall	Store	5.66	2.50	14.15	735.80		Business	SALC
Town Hall	Second floor chair store		2.50	7.50	390.00		Community Group	Rail Wells
Town Hall	Second floor chair store		2.50	2.50		130.00	Community Group	
Town Hall	Second floor chair store		2.50	2.50		130.00	Community Group	
Town Hall	Second floor chair store		2.50	2.50		130.00	Community Group	
Town Hall	Second floor chair store		2.50	2.50		130.00	Small Business	
Town Hall	Second floor chair store		2.50	2.50		130.00	Small Business	
Town Hall	Council Chamber		2.50	7.50	390.00		Religion	
Town Hall	Cell	3.30	2.50	8.25	429.00		Business	St Cuthbert's Out
Town Hall	Second floor chair store		2.50	2.50		130.00	Religion	
Portway Annexe	Old Toilet Block A	1.12	2.50	2.80	145.60		Small Business	
Portway Annexe	Old Toilet Block B	1.12	2.50	2.80	145.60		Small Business	
Portway Annexe	Old Toilet Block C	1.12	2.50	2.80	145.60		Small Business	
Portway Annexe	Old Toilet Block D	1.12	2.50	2.80	145.60		Community Group	
Portway Annexe	Cupboards in Dodd	0.42	2.50	1.05	54.60	130.00	Community Group	
Portway Annexe	Cupboards in Dodd	0.42	2.50	1.05	54.60	130.00	Community Group	
Portway Annexe	Cupboard by door	2.20	2.50	5.50	286.00		Charity	WCB - Current agrrement £150.00 per year
Portway Annexe	Boxes/equipment on shelves		2.50	0.00	0.00	130.00	Community Group	
Portway Annexe	Boxes/equipment on shelves		2.50	0.00	0.00	130.00	Community Group	
Portway Annexe	Boxes/equipment on shelves		2.50	0.00	0.00	130.00	Business	CAB
Portway Annexe	Boxes/equipment on shelves		2.50	0.00	0.00	130.00	Community Group	

£ 9,773.40 £ 1,820.00



Agenda Item 10 WELLS CITY COUNCIL



Author	RFO
Subject	Multi year Agreement Grants within Budget Setting
Date of Committee:	10/09/2026
Committee:	Finance

Background & Context

This report is being brought before Committee again with a view to agreeing policy and a sum to be included in the budget for 2027-28.

Some further background regarding Community events and projects that have been supported in the past:

Wells Community Transport £500

Citizen's Advice £5000

Wells City Band £500

Wells Lions Club £500

Wells Museum also receive an annual grant of £3000 which going forward may best be placed within the MYA scheme. The Committee may want to consider that the Museum should be invited to complete an application, and that there should be formal monitoring and transparency around the Museum's use of the grant.

The Committee may also want to consider that the Citizen's Advice Bureau, for example, may have an allocated resource in the budget in the same way as the Museum that they can apply for, and then further MYA grant availability which can be applied for and considered at Committee in the same manner as the Community Grants. Additionally, the budget set aside for Youth Provision needs to be considered as a MYA scheme, adhering to Policy around transparency and monitoring of use.

The Committee is asked to consider, in the process of budget setting, grant expenditure allocation along the lines of:

Community Grants: £3000 (current provision)

Museum Grant: £3000 (current provision but now to be applied for using MYA scheme)

Citizen's Advice Grant: £3000 (additional provision to be applied for under the MYA scheme)

MYA Grant: £? (A further sum to be applied for under the MYA scheme)

Youth Provision: £16,000 (MYA or separate?)

In addition to the previous considerations of this document and attached appendices regarding the Policy and Application form:

1. Consider and approve the budget for a multi-year agreement scheme in 2027-28.
2. Consider and approve the MYA Policy and application process.
3. Delegate authority to the Town Clerk and Officers to deliver.

PREVIOUS REPORT FIRST PUBLISHED FOR THE SEPTEMBER MEETING OF THE FINANCE COMMITTEE:

Wells City Council (WCC) currently awards grants on an annual basis, with organisations required to reapply twice a year. While this supports a wide range of small projects, it does not provide long-term stability for organisations delivering ongoing community services, such as youth provision, volunteer transport, community wellbeing programmes, or environmental initiatives.

In the past WCC have adopted multi-year grant schemes to strengthen strategic partnerships and improve service continuity. These schemes demonstrate clear benefits in planning, governance, and community impact.

The re-introduction of a multi-year scheme would align with the Council's priorities for community resilience, long-term planning, and transparent governance.

Links to Council Corporate Priorities

Please specify which of the councils' corporate priorities are supported within this decision.

Priority	Tick as Appropriate
1 – Financial Sustainability and Good Governance	
2 – Climate Change, Accessibility & Asset Stewardship	
3 – Securing the Future of Council Services	
4 – Community Services, Inclusivity & Wellbeing	
5 – Economic Growth and Tourism in a heritage context	
6 – Heritage, History and Civic responsibility	

Financial Implications

A budget would have to be proposed for 2027/28, with future years subject to annual approval. Multi-year agreements will be reported transparently within the Council's financial planning documents and will not bind future Councils beyond the statutory ability to review and amend.

Climate Implications

None

Legal Implications

- Grants awarded under Local Government Act 1972, s.137 or other relevant powers.
- Funding must be commensurate with benefit and subject to annual budget approval.

Community Implications

The introduction of a multi-year scheme would align with the Council's priorities for community resilience, long-term planning, and transparent governance.

The scheme aims to:

- Support organisations delivering long-term, high-impact community benefit.
- Provide financial stability to key partners whose services the community relies upon.
- Enable organisations to plan beyond a single financial year.
- Strengthen accountability through annual monitoring, KPIs, and outcome reporting.

Risks & Opportunities

Risks Identified	Mitigation
Long term commitments reduce flexibility	Annual review and break clauses
Poor performance by funded organisations	KPI monitoring and structured reporting
Budget pressures in future years	Funding subject to annual approval

Appendices:

- Appendix A: MYA draft policy
- Appendix B: MYA draft application

Appendix A: Multi year agreement draft policy

WELLS CITY COUNCIL MULTI YEAR AGREEMENT (MYA) GRANT POLICY

Purpose

The City Council invites applications from eligible community organisations seeking Multi-Year Agreements (MYAs) to support their work in alignment with the Council's Corporate Priorities and Visions, where a long-term strategic partnership is proposed. MYAs are intended to provide financial stability for organisations delivering critical services to the community and/or for the well-being of Wells over a sustained period.

These agreements are considered exceptional and are therefore reserved for organisations that provide essential, ongoing services which are demonstrably critical to the social, economic, or environmental wellbeing of Wells. Typically, these are services that either fill a strategic gap in current community provision, particularly supporting vulnerable, hard to reach or marginalised residents, or deliver a unique value to the local community that cannot be replicated by other providers. The expectation is that such organisations operate at a consistently high standard, offer measurable outcomes, and align closely with the Council's strategic priorities and values.

Eligibility Criteria

To be considered for an MYA, an organisation must:

- Be a constituted not-for-profit organisation, charity, or social enterprise.
- Be based in or deliver significant impact within the City Council's area.
- Have a proven track record of service delivery and financial accountability, demonstrating sound governance and financial stability.
- Demonstrate alignment with the City Council's Strategic Plan.
- Show that the service is not statutorily provided.

- Have appropriate safeguarding policies where relevant (e.g., working with vulnerable groups).

Assessment Criteria

Applications will be assessed on the following:

1. Core Costs

Applicants must provide a clear breakdown of the **core costs** for which funding is requested. Core costs are defined as essential expenses that keep the organisation operational and delivering its core activities. These typically include:

- Staff salaries
- Rent and utilities
- Insurance
- Administrative costs
- Essential IT and communications
- Governance and compliance-related costs

Organisations must demonstrate how these core costs are proportionate and justified.

2. Critical Need

The application must demonstrate a critical need for support by:

- Identifying the specific objectives within the City Council's Strategic Plan that the organisation's work supports.
- Explaining how and why the funding is essential to deliver that impact.
- Highlighting the gap or risk if the funding is not provided.
- Evidencing activities delivering unique community value not otherwise available.
- Demonstrating how the organisation is providing essential, ongoing services.

3. Evidenced Amount Required

Applicants must provide an evidence-based justification of the amount requested, including:

- A detailed and realistic budget for the proposed funding period.
- Clear explanation of how the amount requested relates to the delivery of outcomes aligned with the Strategic Plan.
- Any match funding or in-kind support already secured.

4. Performance Monitoring and Reporting

Organisations awarded MYAs will be required to report on performance annually or as set out in the agreement. The Council expects both quantitative and qualitative data, such as:

- Number of service users supported
- Types and frequency of activities delivered
- Testimonials or case studies
- Progress toward strategic objectives
- Impact measurement and outcomes achieved

Applicants should outline how they intend to collect and present this data.

5. Budget and Consideration

MYA funding must be incorporated into the Council's annual budgeting process and therefore it is vital that the correct application process is followed, and deadlines are met. Applications should be realistic and proportionate. The Council reserves the right to offer partial awards based on value for money and overall budget availability.

Multi-year agreements are subject to annual review and budget reapproval.

6. Application Process

- Applications must be submitted in line with the published policy.
- Submissions must include the completed MYA application form, budget breakdown, and relevant supporting documents.

7. Review and Approval

All applications will be reviewed by the Wells City Council's Finance Committee against the above criteria. Recommendations will be made to the Full Council for final approval.

Appendix B: Multi year agreement draft application

WELLS CITY COUNCIL MULTI YEAR AGREEMENT (MYA) GRANT APPLICATION

Strategic Grant - Where the council will provide funding for more than one year and supported with a Multi Year Agreement (MYA). These will be awarded in exceptional circumstances where the council wishes to commission a service/organisation that it believes is critical to the wellbeing of the City.

ABOUT YOUR ORGANISATION

Name of organisation	
Contact Name	
Position within organisation	
Address	

Contact number	
Email address	
Website	

What is the purpose of your group? (These should be the same as the purposes set out in your constitution or other governing document)	
--	--

How are people able to find out about and participate in your group's activities?	
--	--

List some of your achievements over the last 3 years	
---	--

If you are a voluntary organisation, Community Group or Social Enterprise please indicate your legal structure of your group and all Charity, Company or other Registration numbers	
If you are a branch of a larger group, how many people are involved in the running of your group?	Volunteers: Paid Staff: Committee members: Other (please give details:

ABOUT YOUR PROJECT, EVENT, OR ACTIVITY

Please tell us about your project and how you know it is needed.	
---	--

Please detail any research, evidence, consultations undertaken to support the need for your project, and explain how you know the people in the community want this project, event or activity.	
Who will be involved in the running of the project?	
Who / how many will benefit and how?	
What consideration have you made in terms of the environmental impact of your project?	
How will you promote your project?	
How will you measure the success of your proposal?	
What are the main risks for the success of the project, event or activity and how will these risks be managed? (Please include each risk and how it may be mitigated)	

FINANCIAL INFORMATION

Please provide a breakdown of your costs, detailing how each aspect of the grant would be spent if your grant application is successful.

Description Not supported: Ordinary or regular staff salary costs (although hiring in an external specialist is acceptable if the benefit to residents can be demonstrated); general appeals	Total Cost	Amount requested from Wells City Council
	£	£
	£	£
	£	£
	£	£
	£	£

	£	£
	£	£
	£	£
	£	£
Total	£	£

Are you seeking funding support from any other organisation? Examples include other Authorities, businesses and other national and local organisations.

Organisation approached	Purpose	Amount approved
		£
		£
		£
Total		£

Are you seeking Match Funding?	
---------------------------------------	--

If you have not made applications to other organisations for funding, please give your reasons.	
--	--

If applicable, please give details of your fundraising efforts and how much has been raised towards the cost of the project, event, or activity:

Type of activity	Amount raised	Amount still to raise
	£	£
	£	£
	£	£
Total	£	£

If your organisation has financial reserves, for what purpose are they held?

Amount	Purpose
£	
£	
£	

GOVERNANCE

Do you hold a safeguarding policy? (This is for projects involving children and young people and / or vulnerable adults)	Yes	No	N/A
--	------------	-----------	------------

Do all staff, paid or volunteers, who have direct contact with children , young people and or vulnerable adults have the appropriate level DBS (Disclosure and Barring Service) certificate?			
Do you hold a quality standard?			
Do you have Public Liability Insurance?			
Do you have Employer Liability Insurance?			
Do you have buildings / properties insurance?			
Do you hold an Equalities and Diversity Policy?			

Under the Equalities Act 2010, Wells City Council has a legal duty to ensure that people with Protected Characteristics are not disadvantaged by the decisions it makes including those related to grant applications. We also want to ensure that people with Protected Characteristics are not consciously or unintentionally excluded from the project that is the subject of the grant application. All voluntary and community organisations must also comply with their legal duties including the Equality Act 2010.

BANK DETAILS

	Yes	No
Does your group have its own bank account?		
Are you VAT registered?		

DECLARATION

The information you have provided will be used by Wells City Council to assess and process your application and to enable us to contact you about your application. Your information will be held securely within Wells City Council and only passed to others within the Council for the purposes of assessing this grant application. Information will be destroyed in line with the Council's Information Retention Policy.

When you have completed the application please confirm that the information given in this application is correct and that the project/organisation is not established or conducted for private or personal profit.

- I, as the applicant, declare that I have read and understood the guidance and Application form.
- I understand that Wells City Council may reject my submission if there is a failure to answer all relevant questions fully or if I provide false / misleading information.
- I have provided all the supporting documents as requested in the application form.
- I declare that there is no conflict of interest in relation to the Council's requirements.
- I undertake to inform Wells City Council of any changes in the organisation's circumstances that would affect this application.
- I understand my group/organisation's responsibilities under the Equalities Act 2010 and declare that the project that is the subject of this application does not discriminate against potential users who are from the Protected Characteristics.

Signed:

Print name:

Date:

Section Six - Checklist

Please send the relevant documentation with your application:

For applications of £1,000 and under – most recent set of accounts or bank statements/Annual Governance Statement showing the last 12 months of income and expenditure and details of committed reserves.

For applications over £1,000 – a copy of most recent set of accounts and balance sheet and details of committed reserves:

A list of your principal officers (i.e., chairman, secretary, treasurer)/list of Parish Councillors:

Evidence of costs of project – Applications for any capital expenditure funding (i.e., equipment) under £1,000 will require at least 1 estimate. Applications over £1,000 will require 3 estimates (where possible). All quotes/estimates must include VAT if applicable:

1st DRAFT BUDGET 2027-28

Salary and Employer contributions budget lines have altered for 2027-28 due to a review of the allocation of Staff time across departments.

Total Staff costs budget 2026-27 = £ 1,218,792

Total Staff cost budget 2027-28 = £ 1,299,849.28

Current EMR to be brought into 2027-28: £65,000 skatepark, £12,000 Elections, £3000 website development. The proposed budget has noted further EMs of current budget which also could be transferred. Alternatively any underspend this year would go back into general reserves.

Please note we are awaiting costs regarding changes in IT and software support in 2027-2028 including telephones, Rialtas moving to their Cloud based system and online bookings, any additional training needs required and any Open Spaces equipment which may be reaching and of life and therefore options for new purchases.

		2026-27		2026-27		2027-28		
		Budget	Budget	Forecast	Forecast	Proposed	Proposed	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	
101 GENERAL ADMINISTRATION								
1176	Precept Income		1,634,990		1,634,990			
1190	Bank Interest		2,500		3,949		5,000	
4001	Salaries	111,399		107,620		205,310		
4002	Staff Expenses	440		292		200		
4004	Employer Contributions	28,963		27,934		59,095		
4005	HR Support	3,585		3,799		4,000		
4006	Staffing Restructure	30,000		10,000		0		
4020	Postage	1,000		711		800		
4021	Telephone	4,000		3,272		3,500		possible changes / savings
4030	Bank charges	523		726		750		
4035	Marketing	2,000		2,000		10,000		
4049	Subscriptions	4,000		6,537		6,000		Includes TC SLCC sub / NABMA sub. PSTAX sub removed.
4050	Accounts charges	1,535		2,016		2,500		
4051	Professional Fees	7,500		350		5,000		
4114	Insurance	56,541		80,433		90,000		
4138	By Election			5,795		0		
4251	IT Support / Software	23,333		25,682		25,650		Possible changes re Microsoft 365 / Flotek changes. Awaiting quote form Rialtas
4252	Website Maintenance	3,000		600 (EM £2400)		3,000		plus 5400 EMR

		2026-27		2026-27		2027-28		
		Budget	Budget	Forecast	Forecast	Proposed	Proposed	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	
4253	Office inc Photocopier	1,500		2,479		2,500		We need to save paper
4254	Personnel Training / Compliance	6,500		3,520		7,000		across all departments
	IT Equipment					5,000		Some IT equipment dated
105 TOWN HALL								
1000	Town Hall Lettings		65,000		64,767		66,000	
1001	Town Hall Weddings		15,500		15,499		16,800	increase in fees
4001	Salaries	142,740		141,907		126,650		
4004	Employer Contributions	46,305		44,789		32,667		
4105	Soft FM	12,519		12,519		13,020		
4106	M&E Total	6,037		6,037		5,879		
4108	Internal	8,960		8,960		12,150		
4109	External	9,500		9,500		25,150		
4110	Town Hall Reactive Maintenance	25,000		11,859		12,500		
4111	Water	2,221		2,389		2,550		Different split between reactive maintenance and supplies
4112	Electricity	19,569		21,816		22,000		
4113	Gas	12,766		12,620		13,000		
4115	Rates	16,500		16,244		17,325		
4116	Town Hall Marketing	2,000		2,000		0		See Marketing budget in Admin
4119	Broadband	374		359		650		
4120	Supplies	1,000		3,068		3,500		
110 CIVIC								
4001	Salaries	25,434		27,962		29,145		
4004	Employer Contributions	4,539		5,857		5,476		
4130	Mayoral/Chairmans Allowance	8,500		8,500		8,840		inflation
4132	Flowers and Gifts	500		45		500		
4133	Members' Expenses	200		0		200		
4134	Hospitality	1,000		0		1,000		
4135	Civic Allowances	2,640		2,640		2,780		inflation
4136	Elections	6,000		6,000 (EM)		8,000		
4137	Town Crier / Mace Subscriptions	100		100		100		

4331	Civic Events	600		2,060		0	
		2026-27		2026-27		2027-28	
		Budget	Budget	Forecast	Forecast	Proposed	Proposed
		Expenditure	Income	Expenditure	Income	Expenditure	Income
111 Outside Support							
1031	Funfair Income		2,500		2,500		2,500
1032	Grants Received						
4001	Salaries	9,336		8,956		6,549	
4004	Employer Contributions	2,134		2,465		2,136	
4066	Funfair Exp	1,200		1,156		1,350	
4150	Community Grants	3,000		3,000		3,000	
4151	Museum Grant	3,000		3,000		3,000	
4155	Wells Museum Archive Payment	3,000		3,000		3,000	for storage costs
4157	Received Grant Expenditure	0					
4158	WRG Grant	55,086		55,086		58,040	
4159	Moat Boat Race	0		1,351		0	
4920	Youth Provision	16,000		15,776		16,000	
4950	cctv	20,000		27,985		30,000	
	Multi Year Agreement Grants			0		6,000	Dependent on agenda item 9
112 Committees							
4001	Salaries	31,217		27,677		16,141	
4004	Employer Contributions	8,941		7,718		4,595	
4210	Archives and Civic Assets	2,500		1,834		2,500	robe / regalia refresh?
4212	Climate Change						
4250	Councillor Training	1,000		75		3,000	New Councillors onboarding
	Youth Council					5,000	
114 Properties							
1020	Priory Road Rent		20,000		18,000		18,000
1021	8-10 Market Place Rent		36,600		35,600		35,600
1022	Ask Market Hall Rent		60,000		50,000		50,000
1023	Old Post Office Rent		26,500		26,500		26,500
1024	Wells Film Centre Rent		15,000		16,246		15,000
							No rent reviews this year across estate

1178	Tenant Insurance payments		9,000		9,583		10,000
		2026-27		2026-27		2027-28	
		Budget	Budget	Forecast	Forecast	Proposed	Proposed
		Expenditure	Income	Expenditure	Income	Expenditure	Income
4001	Salaries	22,386		21,617		18,657	
4004	Employer Contributions	5,810		5,889		5,800	
4300	Council Property Repairs / Maintenance	14,000		14,000		11,000	
4322	PWLB Loan Repayments Film Centre	13,000		11,882		11,856	
116 Public Toilets							
4001	Salaries	29,321		28,892		32,063	
4004	Employer Contributions	9,170		8,552		9,460	
4324	PWLB Loan Repayments Toilets	5,700		5,626		5,700	
4701	Public Toilet Utilities	8,500		6,109		6,500	
4703	Public Toilet Clean	18,000		16,152		17,000	
4705	Public Toilet Supplies	10,000		5,089		5,500	
4708	Public Toilet Reactive Maintenance	10,000		5,883		6,000	
4710	PPM - Soft Market Place	4,601		4,713		4,769	
4711	PPM - M&E Market Place	945		1,057		983	
4712	PPM - Internal Market Place	1,150		1,262		3,250	
4712	PPM - External Market Place	3,050		3,162		2,100	
4714	PPM - Soft Union Street	4,639		4,751		4,809	
4715	PPM - M&E Union Street	2,900		3,012		1,011	
4716	PPM - Internal Union Street	300		412		300	
4717	PPM - External Union Street	7,050		7,162		8,050	
4718	PPM - Soft Bus Station	1,407		1,519		1,448	
4719	PPM - M&E Bus Station	900		1,019		976	
4720	PPM - Internal Bus Station	2,200		2,312		4,600	
4721	PPM - External Bus Station	2,475		2,587		1,795	
	Toilets Contractor					?	

		2026-27		2026-27		2027-28		
		Budget	Budget	Forecast	Forecast	Proposed	Proposed	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	
201 Outside Spaces								
1077	WIB Sponsorship		10,000		1,475		10,000	Marketing of sponsorship opportunities
1815	Outside Spaces Income				301		0	
1816	Allotments Income		3,750		3,750		3,750	
1817	Cityscape Maps Income				300		0	
	Markets Sponsorship		0		0		5,000	
	Christmas Sponsorship		0		0		5,000	
4001	Salaries	257,366		235,226		243,345		
4004	Employer Contributions	73,729		69,900		69,356		
4105	Soft FM	2,861		2,861		2,960		
4106	M&E Total	8,925		8,925		1,880		
4108	Internal	900		900		1,050		
4109	External	1,250		1,250		1,250		
4119	Broadband	1,317		679		680		
4221	Street Furniture etc	5,000		3,811		5,000		
4222	Christmas Lights	12,000		12,000		14,200		includes anchor testing and annual electrical test throughout high st
4223	Highway Grit	1,000		1,000		1,000		
4400	WIB-Purchases	8,000		8,000		8,000		
4401	Rates	5,708		5,763		6,000		
4404	Fuel	9,000		4,312		5,000		
4405	Additional Storage Space	12,631		12,631		12,631		At Underwood Bus Park plus skip space / market storage at coalyard
4406	Waste	3,000		0		3,000		
4407	Play Parks	33,182		33,182		45,000		EM any remaining from 2026-27
4408	O/S Training & Compliance	500		1,710		0		moved to admin
4409	Open Spaces PPE	5,000		4,660		5,000		
4500	Tree Maintenance	34,621		34,621		42,500		includes cemetery - Pear Technology management software
4501	Tree Surveys	5,641		5,641		6,000		EM any from 2026-27
4502	Loan Repayments	10,000		4,578		5,000		
4821	Outside Spaces Utilities	6,000		3,567		3,500		
4822	Outside Spaces Unit	16,600		16,000		17,347		includes insurance
4851	Outside Spaces Maintenance	30,000		26,000		16,000		Equipment refresh need currently unknown
4884	Allotments	3,750		574		3,750		EMR? Towards development of possible new site in near future

		2026-27		2026-27		2027-28	
		Budget	Budget	Forecast	Forecast	Proposed	Proposed
		Expenditure	Income	Expenditure	Income	Expenditure	Income
4886	Skateboard Park Equipment	0		35,000		35,000	65000 EMR
4887	Cityscape Maps	350		44		0	
	Traffic Management (20mph)	25,000		25,000		0	EM any from 2026-27
202 Cemetery							
1809	Cemetery Income		46,000		46,083		48,000
4001	Salaries	44,693		42,896		50,140	
4004	Employer Contributions	14,277		12,979		14,570	
4105	Soft FM	998		997		1,037	
4106	M&E Total	2,850		2,850		1,591	
4108	Internal	950		950		1,450	
4109	External	3,800		3,800		4,300	
4119	Broadband	550		504		550	
4810	Cemetery Contractor	20,000		20,670		21,250	
4850	Cemetery Maintenance / Supplies	6,000		6,000		6,000	
4852	Cemetery Tree Maintenance	7,000		7,000		0	Moved to Open Spaces
4853	Cemetery Rates / Council Tax	15,000		13,896		17,506	
4854	Fuel	1,500		1,877		2,000	
4855	Utilities	1,851		1,724		2,000	
4882	Cemetery Purch - Plaques etc	500		1,307		1,600	
4891	Cemetery New Equipment	3,000		109			move to O/S

		2026-27		2026-27		2027-28		
		Budget	Budget	Forecast	Forecast	Proposed	Proposed	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	
203 Portway Annexe								
1900	Portway Rental Income		47,508		58,723		55,000	THRIVE issues
1901	Portway Car Park Income		12,500		13,577		13,200	
4001	Salaries	81,795		95,992		69,862		
4004	Employer Contributions	21,319		26,765		19,481		
4105	Soft FM	6,475		6,474		6,733		
4106	M&E Total	2,427		2,426		2,542		
4108	Internal	1,725		1,725		12,075		
4109	External	8,443		8,200		13,375		
4321	PWLB Loan Repayments Portway	33,000		32,822		32,822		
4898	IT	1,034		1,034		0		moved to admin- possible overhaul
4899	Supplies	1,005		369		1,000		
4900	Portway Annexe Reactive Maintenance	15,077		12,338		10,000		
4901	Portway Annexe Utilities	24,360		22,157		23,500		
4903	Rates	2,180		2,188		2,300		
4904	Broadband	1,423		1,515		1,700		Truespeed increase
204 Welcome Hub								
	Welcome Hub Income		70,218		39,860		70,218	If contract ends in June income is only £ 17,554.50
4001	Salaries	43,482		42,740		39,935		If Contract ends in June exp is only £9983.75
4004	Employers Contributions	13,637		12,139		11,171		If Contract ends in June exp is only £2792.75
	Welcome Hub Expenditure	13,099		17,285		15,609		If Contract ends in June exp is only £3902
	Redundancy Strain					8,500		
207 Markets								
1500	Market Income - Saturdays		82,000		88,583		90,000	
1501	Market Income - Wednesdays		82,000		83,915		85,000	
1503	Christmas / Event Markets		15,000		15,000		25,000	Fee increase
1504	Indoor Markets		6,104		-494		0	
1505	Evenings / Sundays		10,000		10,797		16,000	

		2026-27		2026-27		2027-28		
		Budget	Budget	Forecast	Forecast	Proposed	Proposed	
		Expenditure	Income	Expenditure	Income	Expenditure	Income	
4001	Salaries	124,248		125,833		129,814		
4004	Employer Contributions	16,949		17,961		30,392		
4503	Market Expenditure	41,041		19,989		25,000		New equipment needs currently unknown
209 Tourist Information								
1177	TIC Income		5,000		5,073		5,000	
4001	Salaries	39,881		38,236		38,615		
4004	Employer Contributions	9,721		10,952		11,190		
4053	TIC Expenditure	4,000		1,885		2,000		
4052	TIC Equipment	308		348		400		
	Addition of Reserves	100,000		100,000		100,000		
	Totals	2,277,670 0	2,277,670	2,229,502	2,244,577	2,383,783	676,568	
						1,707,215		
						1,634,990		
						72,225		
						4.42		
						£ 0.37	DEPENDENT ON TAX BASE	



Item 12

Wells City Council

Author	Haylee Wilkins
Presented By (if different)	Claire Woodland
Subject	Strategic risk register Q2 update
Date of report	28 th September 2026
For consideration at	Finance Committee
Date of consideration	October 2026

Background:

In line with the agreed risk policy of the City Council, this report and the attached appendices, offers Finance Committee with an update of the Strategic risks of the Council.

For reference, those of note are:

- There are no new risks noted in this quarter.
- There is one increased risk, WCC016.
- The reduction towards tolerance of risks referenced as, WCC002, WCC012 & WCC013, WCC029, WCC040, WCC041, WCC043.
- The closure of risks referenced as they are now within accepted tolerance and not requiring ongoing review or tracking. WCC011 & WCC027

Recommendations

Council is recommended to:

1. Note the end of Q2 Updates provided by the Town Clerk
2. Approve the closure of four risks as noted and recommend to Full City Council at its next meeting for their formal closure.

Appendices:

- Appendix A: Strategic Risk Register

Wells City Council
BY EMAIL

DDI:
+44 (0)20 7516 2200
Email:
sba@pkf-l.com
Date:
29 September 2026
Our Ref:
SO0286
SAAA Ref:
SB09089

Wells City Council
Completion of the limited assurance review for the year ended 31 March 2026

Dear Mrs Woodland

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Wells City Council for the year ended 31 March 2026. Please find our external auditor report and certificate (Section 3 of the AGAR Form 3) included for your attention as an attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR, on which our report is based.

The external auditor report and certificate details any matters arising from the review. The smaller authority must publish these documents immediately and at the next meeting consider the final external auditor report and decide what, if any, action is required.

Action you are required to take at the conclusion of the review

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a “Notice of conclusion of audit” which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose (a Word version is available on request).
- Publish the “Notice” along with the certified AGAR (Sections 1, 2 & 3) before 30 September 2026, which must include publication on the smaller authority’s website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which that the “Notice” must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

Fee

We enclose our fee note, on page 4 of this attachment, for the limited assurance review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://www.saaa.co.uk/audit-fees/>. This fee is statutory, must be paid and is due immediately on receipt of invoice, please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR by the submission deadline; or
- it was necessary for us to undertake additional work.

Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 30 Churchill Place, Canary Wharf, London, E14 5RE. Please include the reference SO0286 or Wells City Council as a reference when paying by BACS.

Timetable for 2026/27

Next year we plan to set a submission deadline for the return of the completed AGAR Form 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Thursday 1 July 2027. It is anticipated that the instructions will be sent out during March 2027, subject to arrangements for the 2026/27 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

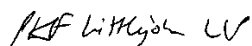
- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2027, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
 - at the earliest, between Thursday 3 June and Wednesday 14 July 2027; and
 - at the latest, between Thursday 1 July and Wednesday 11 August 2027.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

Feedback on 2025/26

We would welcome feedback on your experiences with PKF Littlejohn LLP during the review for the year ended 31 March 2026. Such feedback is important to us to help us drive improvements in client service. If you wish to provide feedback, our satisfaction survey template can be used, which is available on our website on this page: <https://www.pkf-l.com/satisfaction-survey-for-the-year-ended-31-march-2026/>

Yours sincerely



PKF Littlejohn LLP

Wells City Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2026

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Wells City Council for the year ended 31 March 2026 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Wells City Council on application to: (a) _____ _____ _____ _____ (b) _____ _____ _____	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR (b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any local government elector of the area on payment of £____ (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) _____	(d) Insert the name and position of person placing the notice
Date of announcement: (e) _____	(e) Insert the date of placing of the notice

Wells City Council

Our ref SO0286**SAAA Ref** SB09089**Invoice No.** SB20263194**VAT No.** GB 440 4982 50**Email:** sba@pkf-l.com**Date:** 29 September 2026

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2026	£2,520.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£2,520.00
VAT @ 20%	£504.00
TOTAL PAYABLE	£3,024.00

THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE

The fees and charges are in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://www.saaa.co.uk/audit-fees/>

**For payments by cheque, please return the remittance advice with your payment to:
PKF Littlejohn LLP, Credit Control (SBA), 30 Churchill Place, Canary Wharf, London E14 5RE**

For payments by credit transfer, our bank details are:-

HSBC Bank plc
Address: 1-3 Bishopsgate, London, EC2N 3AQ
Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include SO0286 or Wells City Council as the reference.

For account queries, contact sba@pkf-l.com

PKF Littlejohn LLP
30 Churchill Place
London
E14 5RE

T: +44 (0)20 7516 2200
www.pkf-l.com

Wells City Council

Our ref SO0286**SAAA Ref** SB09089**Invoice No.** SB20263194**VAT No.** GB 440 4982 50**Email:** sba@pkf-l.com**Date:** 29 September 2026

REMITTANCE ADVICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2026	£2,520.00
Additional charges (where applicable) as detailed on attached appendix A	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£2,520.00
VAT @ 20%	£504.00
TOTAL PAYABLE	£3,024.00

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For account queries, contact sba@pkf-l.com

PKF Littlejohn LLP
30 Churchill Place
London
E14 5RE

T: +44 (0)20 7516 2200
www.pkf-l.com

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

WELLS CITY PARISH 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 2026, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	☒	☐	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	☒	☐	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have assured 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.	☒	☐	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	☒	☐	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	☒	☐	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	☒	☐	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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	☒	☐	responded to matters brought to its attention by internal and external audit.
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.	☒	☐	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
	☒	☐	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	☒	☐	has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

*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:

25/06/2026

and recorded as minute reference:

26/120/c

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

Chair



Clerk



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Section 2 – Accounting Statements 2025/26 for

WELLS CITY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	100,097	65,996	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. 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	1,178,497	1,603,433	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	387,157	744,519	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	1,038,921	1,182,886	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	38,417	198,866	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	522,417	567,675	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	65,996	464,521	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	950	374,012	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	14,399,619	14,629,521	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	608,054	733,555	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	X		For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

I certify that for the year ended 31 March 2026 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.

CEL Woodhead REQUIRED

Date

14/05/2026

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

25/06/2026

as recorded in minute reference:

26/120/C REFERENCE

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

MDew SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

Wells City Council – SO0286

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor’s limited assurance opinion 2025/26

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year’s AGAR:

- Information received from the smaller authority indicates that certain assets are included in the fixed asset register and, therefore, Section 2, Box 9 at a value of zero. The Practitioners’ Guide (the Guide) states that smaller authorities ‘need to apply a reasonable approach to asset valuation which is consistent from year to year’. Under this range of possible approaches, all assets are expected to carry some value, no matter how small. In particular, the Guide states that where assets are gifted at zero cost to the authority, they should be recorded at a nominal value of £1.

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

The smaller authority has not provided:

- an adequate explanation for the variance between the prior and current year values in Box 5 of Section 2
- an adequate explanation for the difference between Boxes 7 and 8 of Section 2

The smaller authority has not provided evidence that it has considered the independence of the internal auditor during the year under review.

3 External auditor certificate 2025/26

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

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

 SIGNATURE REQUIRED

Date

28/09/2026