



LEDBURY TOWN COUNCIL

TOWN COUNCIL OFFICES, CHURCH STREET, LEDBURY

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17 May 2024

TO: Councillors Harvey, Howells, Hughes, and Newsham (Vice chair)

Dear Member

You are hereby summoned to attend a meeting of the **Finance, Policy & General Purposes Committee** which will be held in the **Committee Room, Church Lane, Ledbury on Thursday, 23 May 2024 at 7.00 pm** for the purpose of transacting the business set out below.

Yours faithfully

Angela Price PSLCC
Town Clerk

A G E N D A

1. **Apologies**
2. **Declarations of Interests**

To receive any declarations of interest and written requests for dispensations. *Members are invited to declare disclosable pecuniary interests and other interests in items on the agenda as required by the Ledbury Town Council Code of Conduct for Members and by the Localism Act 2011.*

(Note: Members seeking advice on this item are asked to contact the Monitoring officer at least 72 hours prior to the meeting)

3. **Nolan Principles** [\(Link\)](#)
4. **Public Participation**

Members of the public are permitted to make representations, answer questions, and give evidence in respect of any item of business included in the agenda. The period of time, which is at the Chairman's discretion for public participation shall not exceed 15 minutes. Each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than five minutes. Questions/comments shall be directed to the Chairman.

MINUTES

5. To approve and sign as a correct record the minutes of a meeting of the Finance, Policy & General Purposes Committee held on 21 March 2024
(Pages 1040 - 1045)
6. To review the action sheet (Pages 1046 - 1047)

FINANCIAL MATTERS

7. Invoices for payment (Pages 1048 - 1049)
8. To receive the record of Receipts and Payments for March and April 2024
(Pages 1050 - 1074)
9. To receive the Balance Sheet and Trial Balance for months 1 and 2
(Pages 1075 - 1083)
10. Budget Monitoring Reports 1 – 30 April 2024
(Pages 1084 - 1091)
11. To confirm verification of bank statements and reconciliations for March and April 2024
12. To receive year end reports to 31 March 2024 (Pages 1092 - 1121)
13. To review council reserves for 2024/25 (Page 1122 – 1127)
14. Audit Reports (To follow)
2023/24 Annual Return and Internal Audit Report
15. Grant Applications (Pages 1128 - 1131)

LEAF

16. Grant feedback report – Ledbury Places (Page 1132)
17. Response from Malvern Hills AONB Partnership (Pages 1133 - 1134)

GOVERNANCE

18. New Model Financial Regulations (NALC) (Pages 1135 - 1153)

GENERAL

19. Request from Ledbury Foodbank (Pages 1154 - 1155)

20. Date of next meeting

To note that the date of the next meeting of the Finance, Policy & General Purposes Committee is scheduled for 25 July 2024

Distribution: Full agenda to: - Committee members (9)

Agenda excluding confidential papers to:
The Press
Library

Agenda front pages to all non-committee members (4)

LEDBURY TOWN COUNCIL

**MINUTES OF A MEETING OF THE FINANCE, POLICY & GENERAL PURPOSES
COMMITTEE
HELD ON 21 MARCH 2024**

PRESENT: Councillors Bradford, Furlonger, Hughes (Chair), l'Anson, Newsham, and Sinclair.

ALSO PRESENT: Angela Price – Town Clerk
Sophie Jarvis – Minute Taker

F134. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Eakin, Harvey & Howells.

F135. DECLARATIONS OF INTERESTS

None received.

F136. NOLAN PRINCIPLES

RESOLVED:

That the Nolan Principles be received and noted.

F137. PUBLIC PARTICIPATION

No members of the public were present.

**F138. TO APPROVE AND SIGN AS A CORRECT RECORD THE MINUTES OF AN
EXTRAORDINARY MEETING OF THE FINANCE, POLICY & GENERAL
PURPOSES COMMITTEE HELD ON 18 JANUARY 2024**

RESOLVED:

That the minutes of an Extraordinary Meeting of the Finance, Policy & General Purposes Committee be approved and signed as a correct record.

F139. TO REVIEW THE ACTION SHEET

Members discussed Minute No. F88.5 on the action sheet 'That when reviewing the Terms of Reference of Standing Committees, consideration be given to where the council buildings should sit.

Members queried why this point was on the action sheet and stated that council buildings have always sat with the Environment & Leisure Committee, and it should continue this way. Councillor Bradford proposed that a recommendation be made to Full Council that the responsibility of council buildings should remain with the Environment & Leisure Committee, Councillor Sinclair seconded this, and all members were in favour.

RESOLVED:

That the action sheet be received and noted.

RECOMMENDATION:

That the responsibility of council buildings remains with the Environment & Leisure Committee.

F140. INVOICES FOR PAYMENT

Councillor Newsham noted that there would be an interim between this committee and the new financial year in which he queried how invoices would be dealt with during this period.

Councillor Sinclair proposed that during this period the Clerk be authorised to make payments, subject to consultation of all invoices for payment with the Chair and Vice Chair of the Finance Committee.

Members were advised that the payment to SLCC – invoice no. QL204985-1 needs to be withdrawn, due to this training not being needed by the post holder, as it will be included in the CiLCA qualification.

RESOLVED:

- 1. That invoice no. QL204985-1 from SLCC in the sum of £144.00 be withdrawn as the post holder will undertake this training as part of the CiLCA training.**
- 2. That the invoices be approved for payment for March 2024 in the total sum of £37,7841.10.**
- 3. That the Clerk be authorised to make payments of any outstanding invoices received prior to the financial year end 2023/24, subject to consultation with the Chair and Vice Chair of the Finance, Policy & General Purposes Committee.**

F141. TO RECEIVE THE RECORD OF RECEIPTS AND PAYMENTS FOR DECEMBER 2023, JANUARY AND FEBRUARY 2024

Councillors queried why there were so many cashbooks and what they meant, for which the Clerk provide an explanation.

RESOLVED:

That the receipts and payments for December 2023, January and February 2024 be received and noted.

F142. TO RECEIVE THE BALANCE SHEET AND TRIAL BALANCE FOR MONTHS 9, 10 AND 11

Councillor Bradford queried why Ledbury Town Council were paying £500 to the 'Malvern Hills AONB Partnership' when they are in a different County.

Members were advised that this grant appeared to be a long standing agreement with Malvern Hill's AONB, however it was felt that this should be looked into with a report back to a future meeting, with a view to requesting the Malvern Hills AONB to complete a multi-year grant application.

RESOLVED:

- 1. That the Balance Sheet and Trial Balance for months 9, 10 and 11 be received and noted.**
- 2. That the Clerk write to the Malvern Hills AONB Partnership to clarify the grant application process.**

F143. BUDGET MONITORING REPORTS 1 APRIL – 29 FEBRUARY 2024

Councillor Hughes queried the 'Agency Cover' on the Budget Monitoring Reports, the Clerk informed members that this was for the temporary staff at the Cemetery.

Councillor Bradford raised some concerns in respect of the funding situation with Buses4us and it was agreed that the Clerk would contact Clare Stone and ask for an update in time for the Traffic Management Working Party meeting scheduled for 27 March 2024.

RESOLVED:

- 1. That the budget Monitoring reports for 1 April – 29 February 2024 be received and noted.**
- 2. That the Clerk write to Buses4Us for an update in time for the Traffic Management Working Party meeting scheduled for 27 March 2024.**

F144. TO CONFIRM VERIFICATION OF BANK STATEMENTS AND RECONCILIATIONS FOR DECEMBER 2023, JANUARY AND FEBRUARY 2024

RESOLVED:

- 1. That it be noted that the bank statements and reconciliations for December 2023, January 2024 had been signed by the Chairman of**

the Finance, Policy & General Purposes Committee in accordance with the Council's Financial Regulations.

2. That it be noted that the Chair had not been able to sign the bank statements and reconciliation for February 2024, as these had not been available when he visited the office.
3. That the approval of the bank statements and reconciliation for February 2024 be deferred to the next meeting of the Finance, Policy & General Purposes Committee, when the Chair would have had time to approve them accordingly.

F145. AUDIT REPORTS

RESOLVED:

No reports were presented at this meeting, a report will be on the Full Council agenda scheduled for Thursday 28 March 2024.

F146. GRANT APPLICATIONS

- i. Ledbury Places
- ii. Ledbury Community Day
- iii. LEAF
- iv. Ledbury Fringe

RESOLVED:

1. That the Ledbury Places Grant Application falls due to it being retrospective.
2. That the LEAF Grant Application could not be considered due to the wrong documentation being on the agenda.

RECOMMENDATION:

That a recommendation be submitted to Full Council that the following grants be awarded from the 2024/25 budget in respect of grant applications received.

- i. That Ledbury Community Day – £300 - Local Government Act S137 financial assistance
- ii. Ledbury Fringe - £500 - Local Government Act 1972 s145(1)(a) – Provision of entertainments

F147. GRANT FEEDBACK REPORTS

- i. Friends of Ledbury's Children Centre

RESOLVED:

That members thank Friends of Ledbury's Children Centre for their Grant Feedback Report and that it be received and noted.

F148. SECTION 137 EXPENDITURE LIMIT FOR 2024/25

Councillor Sinclair proposed that all recommendations in the Section 137 Expenditure Limit for 2024/25 be approved, Councillor Sinclair seconded the motion, and all members were in favour.

RESOLVED:

1. That members of the Finance, Policy & General Purposes Committee note that the appropriate sum for S137 in 2024/25 is £10.81, and that Ledbury Town Council's allocation for unspecified grant expenditure, which includes S137, 2024/25 is £20,000.
2. That to date Ledbury Town Council 2024/25 allocated expenditure via S137 is £10,560.487.
3. That to date Ledbury Town Council's 2024/25 allocated expenditure via other powers is £4,610.48.
4. That a sum of £14,179.04 is available for grants in 2024/25, which the Council can choose to spend on S137 or other statutes, subject to grant applications received throughout the 2024/25 financial year.

F149. WEBSITE IMPROVEMENT QUOTES

- i. Introduction new calendar page for events
- ii. Improvements to "Finance" pages of website
- iii. To integrate "Whatsapp" onto the homepage of website

Councillor Sinclair proposed that members approve item i and ii but not item iii in the Website Improvement Quotes report, Councillor Bradford seconded this, all members were in favour.

RESOLVED:

1. That improvements to the Finance and Audit pages of the Council website be approved at a cost of £1,695 plus VAT.
2. That the introduction of an additional calendar for "Events" and renaming the current calendar to "Meetings" at a cost of £1,295 plus VAT be approved.

3. That the Council do not approve the introduction of Whatsapp facility on the Council website.

F150. WORKPLACE SMOKE-FREE POLICY

RESOLVED:

That Ledbury Town Council adopt the Workplace Smoke-Free Policy.

F133. DATE OF NEXT MEETING

RESOLVED:

To note that the date of the next ordinary meeting of the Finance, Policy & General Purposes Committee will be agreed at the Annual Meeting scheduled for 9 May 2024.

The meeting ended at 8:25pm.

Signed Date.....
(Chairman)

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE					
Minute No.	Action	To be Actioned by	Date Actioned	Comments	Status
16-Nov-23					
F92.1a	RESOLVED: Minute no. TMWP8 - That members of the Traffic Management Working Party recommend to Finance, Policy & General Purposes Committee that one mini-SID device and three poles be installed around Ledbury, along with the method for data collection, as listed above, and any additional extras deemed necessary be purchased from the 2023/24 Traffic Management budget line and Earmarked Reserves, subject to the agreement from Hereford Council that these can be sited in three positions previously used for SID's, noting that the cost to purchase the above would be circa £4,000.	TC	May-24	Clerk to investigate current infrastructure provision and once identified submit Commissioning Application to BBLP	In progress - waiting for information from BBLP/HC on location of previous infrastructure - What three words location established for Parkway SID and HC officers contacted to discuss further
F94.2	That a work schedule be provided by officers in respect of the required improvement from the Fire Risk Assessment Report.	TC/DTC	Jan-24	Officers undertaking review of report	Caroe providing advice on suggested amendments
06-Dec-23					
F109.3	That the Clerk make a formal representation to Herefordshire Council as to why such a large increase in fees, and also that a breakdown of costs be requested from Herefordshire Council in respect of the costs of the Wedding Licence.	TC	14.12.2023	Email sent to registrars office for explanation - chasers sent	Awaiting response
18-Jan-24					
F131	That the Clerk engage Raven Tools to install crawler software onto the Ledbury Town Council website.	AP		TC To correspond with Advansys	In progress

21-Mar-24						
F142.2	Clerk to write to the Malvern Hills AONB Partnership to clarify the grant application process, with a view to requesting the Malvern Hills AONB to complete a multi-year grant application.	AP	15.04.2024	Email sent - no response received	In Progress	
F144.2 & F144.3	<p>F144.2 - Noted that the Chair had not been able to sign the bank statements and reconciliation for February 2024, as they were not previously available when visiting the office.</p> <p>F144.3 - That the approval of the bank statements and reconciliation for February 2024 be deferred to the next meeting of the Finance, Policy & General Purposes Committee when the Chair would have had time to approve them accordingly.</p>	Chair	23.04.2024	-	On agenda	
F149.2	That the introduction of an additional calendar for 'Events' and renaming the current calendar to 'Meetings' at a cost of £1295.00 plus VAT be progressed. (Please note that Ledbury Town Council do NOT approve the introduction of WhatsApp facilities and services on the Council website).	AP	15.04.2024	Confirmation provided to Advansys to proceed with changes to website4	Awaiting drafts from Advansys	

Invoices fo

INVOICE DATE	INVOICE NO	BAC's/Chq	COST CENTRE/ NOMINAL CODE	COMPANY
26.04.2024	109147	BACS	105/4700	Emblem Print Ltd
30.04.2024	202404000003	BACS	102/4330	PJNichols Ltd
09.05.2024	16993	BACS	102/4340	Spadwick Motors
09.05.2024	379564	BACS	105/4700	Total Merchandise
08.05.2024	16116	BACS	235/4400	Tilley Printing
08.05.2024	10471776	BACS	201/4122	npower
30.04.2024	45044041	BACS	225/4502	LOCALiQ
09.05.2024	65798	BACS	202/4170	HMS
08.05.2024	65784	BACS	202/4170	HMS
01.05.2024	3	BACS	102/4183	Jon Dawson
09.05.2024	GB597675735	BACS	235/4170	Amazon
09.05.2024	GB-164269841	BACS	235/4400	Amazon
09.05.2024	GB-123684151	BACS	235/4400	Amazon
16.04.2024	18314	BACS	230/4050	H & WGTA

Signed

Signatory 1

Signatory 2

Clerk

AGENDA ITEM: 7

r May 24

DESCRIPTION	NET AMOUNT	VAT AMOUNT	GROSS AMOUNT
Cotton Shopping Bags for Painted Room	384.48	76.90	461.38
Fuel for the van and mowers	176.42	35.29	211.71
MOT & Full Service of van	300.81	49.19	350.00
Bone China Mugs for Pained Room	832.87	166.57	999.44
Letterheads & Compliment slips	355.00	0.00	355.00
Market stall electricity	67.75	3.39	71.14
Mayors advertising	573.02	114.60	687.62
To replace back box on panel heaters at LTC	255.00	51.00	306.00
Repair and replace light fittings and install new night storage heater at LTC offices	1593.00	318.60	1911.60
Memorial plaque for Bill the Bell	346.80	0.00	346.80
Cable Ties for LTC	9.72	1.94	11.66
Purchase order books (less £29.99 credit)	12.85	2.57	15.42
60 pocket presentation book	9.84	1.97	11.81
ILM Training A Price	1950.00	0.00	1950.00
TOTALS	6867.56	822.02	7689.58

date

date

date

Lloyds A/c (235) (Bus Ext)

Receipts received between ~~01/03/2024~~ and ~~31/03/2024~~

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
608371	Banked: 01/03/2024	277.78						
608371	The Stone Workshop	277.78			1289	118	277.78	War Memorial Refund
PAY	Banked: 04/03/2024	594.00						
PAY	R Wilson	594.00			1090	301	594.00	Charter Market
INT	Banked: 11/03/2024	21.63						
INT	Lloyds Bank	21.63			1870	220	21.63	Bank Interest
50022082	Banked: 20/03/2024	221.50						
50022082	The Co-operative Group (CGP)	221.50			1100	102	221.50	Interment
	Banked: 22/03/2024	32,000.00						
22032024	Premier A/c (736) Comm Call	32,000.00			202		32,000.00	736 - 235
	Banked: 26/03/2024	35,000.00						
736-235	Premier A/c (736) Comm Call	35,000.00			202		35,000.00	Transfer 736-235
BCARD	Banked: 31/03/2024	85.90						
BCARD	Barclaycard	85.90			1450	105	36.90	Painted Room
					1451	105	49.00	Painted Room
BCARD	Banked: 31/03/2024	228.00						
BCARD	Barclaycard	228.00			1034	301	4.00	Tourist Information
					1460	202	100.00	Ceremony Room Income
					1471	127	24.00	Dog Bags
					1271	127	100.00	Event Sponsorship
Total Receipts:		68,428.81	0.00	0.00			68,428.81	

08/04/2024

Ledbury Town Council Current Year

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Cashbook 3

User: SAE

Premier A/c (736) Comm Call

Receipts received between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
CG PAY	Banked: 01/03/2024	166.67						
CG PAY	The Co-operative Group (CGP)	166.67			1160	102	166.67	Mortuary Rent
2152	Banked: 01/03/2024	22.00						
2152	Vivien Brandt	22.00			1090	301	22.00	Charter Market
2145	Banked: 01/03/2024	333.00						
2145	Ledbury Funeral Services	333.00			1100	102	333.00	EROB & Inter Dobel
2135	Banked: 01/03/2024	22.00						
2135	Caroline Charter	22.00			1090	301	22.00	Charter Market
HC105279	Banked: 01/03/2024	1,500.00						
HC105279	Herefordshire Council	1,500.00			1723	214	1,500.00	LTC Grant
2153	Banked: 04/03/2024	18.50						
2153	Tilly's Makes	18.50			1090	301	18.50	Charter Market
2142	Banked: 04/03/2024	74.00						
2142	Le Delice	74.00			1090	301	74.00	Charter Market
2128	Banked: 05/03/2024	487.00						
2128	Ledbury Funeral Services	487.00			1100	102	487.00	EROB & Interment
2081	Banked: 05/03/2024	283.00						
2081	Ledbury Funeral Services	283.00			1090	301	283.00	EROB & Inter
2143	Banked: 05/03/2024	100.00						
2143	Taynton Farm Sales	100.00			1100	102	100.00	Charter Market
2147	Banked: 05/03/2024	60.00						
2147	Beefy Boys	60.00			1090	301	60.00	Charter Market
PAY	Banked: 11/03/2024	221.50						
PAY	William Bevan FD	221.50			1090	301	221.50	EROB & Inter
INTEREST	Banked: 11/03/2024	163.55						
INTEREST	Lloyds Bank	163.55			1870	220	163.55	Interest
2154	Banked: 12/03/2024	22.00						
2154	J Child	22.00			1090	301	22.00	Charter Market
2146	Banked: 12/03/2024	714.00						
2146	Ledbury Funeral Services	714.00			1100	102	714.00	EROB & Inter
21143	Banked: 28/03/2024	166.67						
21143	The Co-operative Group (CGP)	166.67			1160	102	166.67	Mortuary Rent
Total Receipts:		4,353.89	0.00	0.00			4,353.89	

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Cashbook 4

User: SAE

Public Sector Deposit Fund

Receipts received between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
DIV	Banked: 04/03/2024	674.73						
DIV	The Public Sector Deposit Fund	674.73			1870	220	674.73	Dividend
Total Receipts:		674.73	0.00	0.00			674.73	

Lloyds A/c (235) (Bus Ext)

Receipts received between 01/04/2024 and 30/04/2024

		Nominal Ledger Analysis						
Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
	FPI Banked: 02/04/2024	277.78						
	FPI The Stone Workshop	277.78			1289	118	277.78	War Memorial Refund
500503	Banked: 05/04/2024	315.00						
500503	Painted Room	315.00			1451	105	187.80	Donations
					1450	105	87.10	Donations
					1034	301	40.10	Donations
500504	Banked: 05/04/2024	2,095.00						
500504	Various	2,095.00			1090	301	74.00	Charter Market
					1130	102	69.00	Memorial Baldwin
					1130	102	69.00	Memorial EPPS
					1130	102	47.00	Memorial Fleetwood
					1090	301	1,320.00	All Plants Charter Market
					1100	102	516.00	EROB
18.86	Banked: 09/04/2024	18.86						
18.86	Lloyds Bank	18.86			1870	220	18.86	Interest
VAT	Banked: 12/04/2024	12,417.50						
VAT	HMRC	12,417.50			120		12,417.50	HMRC VAT
50022082	Banked: 24/04/2024	233.00						
50022082	The Co-operative Group (CGP)	233.00			1160	102	233.00	Mortuary Rent
	Banked: 25/04/2024	35,000.00						
Trans73623	Premier A/c (736) Comm Call	35,000.00			202		35,000.00	Transfer 736-235
	Banked: 25/04/2024	60,000.00						
736-235	Premier A/c (736) Comm Call	60,000.00			202		60,000.00	Transfer 736-235
CARD	Banked: 30/04/2024	430.00						
CARD	Weddings	430.00			1460	120	430.00	Ceremony Room Hire
Card	Banked: 30/04/2024	185.00						
Card	Barclaycard	185.00			1090	301	185.00	Charter Market
CARD	Banked: 30/04/2024	25.00						
CARD	Barclaycard	25.00			1471	127	25.00	Dog Bags
CARD	Banked: 30/04/2024	19.40						
CARD	Barclaycard	19.40			1034	301	19.40	Tourist Information
CARD	Banked: 30/04/2024	129.50						
CARD	Barclaycard	129.50			1451	105	129.50	Painted Room Donations
CARD	Banked: 30/04/2024	66.10						
CARD	Barclaycard	66.10			1450	105	66.10	Painted Room Sales
CARD	Banked: 30/04/2024	38.80						
CARD	Barclaycard	38.80			1034	301	38.80	Tourist Information

Subtotal Carried Forward: 111,250.94 0.00 0.00 111,250.94

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Cashbook 1

User: SAE

Lloyds A/c (235) (Bus Ext)

Receipts received between 01/04/2024 and 30/04/2024

Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
Total Receipts:		111,250.94	0.00	0.00			111,250.94	

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Cashbook 3

User: SAE

Premier A/c (736) Comm Call

Receipts received between 01/04/2024 and 30/04/2024

		Nominal Ledger Analysis						
<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
2163	Banked: 03/04/2024	25.00						
2163	Kelly Dilley	25.00			1090	301	25.00	Charter Market
2159	Banked: 05/04/2024	80.00						
2159	Taynton Farm Sales	80.00			1090	301	80.00	Charter Market
1745	Banked: 05/04/2024	190.00						
1745	R Johnson	190.00			1460	120	190.00	Charter Market
INT	Banked: 09/04/2024	99.52						
INT	Lloyds Bank	99.52			1870	220	99.52	Interest
2160	Banked: 15/04/2024	55.50						
2160	Le Delice	55.50			1090	301	55.50	Charter Market
Precept	Banked: 19/04/2024	341,200.00						
Precept	Herefordshire County Council	341,200.00			1900	220	341,200.00	Precept
1947	Banked: 23/04/2024	4,068.34						
1947	Ledbury & District	4,068.34			1724	214	4,068.34	Contribution to Shop
NATURAL	Banked: 24/04/2024	88.00						
NATURAL	Macara Mathanael	88.00			1090	301	88.00	Charter Market
2090	Banked: 29/04/2024	167.50						
2090	Karimi A	167.50			1090	301	167.50	Charter Market
2176	Banked: 30/04/2024	104.00						
2176	Ledbury Funeral Services	104.00			1100	102	104.00	Interment
2177	Banked: 30/04/2024	100.00						
2177	Ledbury Funeral Services	100.00			1161	102	100.00	Chapel Visits
Total Receipts:		346,177.86	0.00	0.00			346,177.86	

16/05/2024

Ledbury Town Council Current Year

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Cashbook 4

User: SAE

Public Sector Deposit Fund

Receipts received between 01/04/2024 and 30/04/2024

Nominal Ledger Analysis

Receipt Ref	Name of Payer	£ Amnt Received	£ Debtors	£ VAT	A/c	Centre	£ Amount	Transaction Detail
CCLA Banked: 03/04/2024		722.44						
CCLA	The Public Sector Deposit Fund	722.44			1870	220	722.44	Dividends
Total Receipts:		722.44	0.00	0.00			722.44	

16/05/2024

Ledbury Town Council Current Year

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Cashbook 6

User: SAE

Petty Cash

Receipts received between 01/04/2024 and 30/04/2024

Nominal Ledger Analysis							
<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u> <u>Transaction Detail</u>
CASH	Banked: 30/04/2024	193.78					
CASH	Petty Cash	193.78			4444	235	193.78 Petty Cash
Total Receipts:		193.78	0.00	0.00			193.78

Date: 08/04/2024

Ledbury Town Council Current Year

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Time: 12:18

Cashbook 1

User: SAE

Lloyds A/c (235) (Bus Ext)

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
27/03/2024	Jane Mee	BACS	94.75		15.79	4886	302	78.96	JM Memorial
27/03/2024	Adrian Hope Trees	BACS	8,760.00		1,460.00	4228	108	7,300.00	Works at Dog Hill Woods
27/03/2024	Sign Post	BACS	222.00		37.00	4430	105	185.00	Advertising Painted Room
27/03/2024	Viking Raja	BACS	83.89		13.98	4400	235	69.91	Stationery
27/03/2024	Viking Raja	BACS	25.74		4.29	4400	235	21.45	Stationery
27/03/2024	Quickskip Hereford Ltd	BACS	258.00			4225	102	258.00	Skip exchange Cemetery
27/03/2024	Civic Office Worcester	BACS	20.00			4500	225	20.00	The Mayors Charity Concert
27/03/2024	Three Counties Bookshop	BACS	7.99			4607	127	7.99	Prize for WBD
27/03/2024	Dolphine TEC	BACS	312.14		52.02	4410	235	260.12	Photocopier Reading
27/03/2024	Caroe & Partners Architects	BACS	724.61		120.77	4170	201	603.84	Market House Inspections
27/03/2024	Caroe & Partners Architects	BACS	2,570.70		428.45	4221	118	2,142.25	War Memorial Stage 5
						328		-2,142.25	War Memorial Stage 5
						6000	118	2,142.25	War Memorial Stage 5
27/03/2024	DM Property Maintenance	BACS	1,608.74			4205	108	336.66	Contract Works
						4205	110	1,120.00	Contract Works
						4236	110	100.00	Contract Works
						4013	125	52.08	Contract Works
27/03/2024	SLCC Enterprises Ltd	BACS	89.18			4050	230	89.18	Employment Law Handbook
27/03/2024	Ledbury Hardware Limited	BACS	119.39		19.90	4170	202	99.49	DIY Goods for LTC
27/03/2024	Printerbase	BACS	343.44		57.24	4400	235	286.20	Ink Cartridges
27/03/2024	SLCC Enterprises Ltd	BACS	78.00		13.00	4050	230	65.00	Training for AP
27/03/2024	SLCC Enterprises Ltd	BACS	298.00			4050	230	298.00	Membership Fee J Lawrence
27/03/2024	Bliss Cleaning Services	BACS	355.20		59.20	4150	202	296.00	LTC Cleaning
27/03/2024	The Countryside Charity	BACS	36.00			4460	220	36.00	Membership
27/03/2024	Parish UK Network	BACS	19.00			4460	220	19.00	Listing in Ledbury Parish
27/03/2024	Lyreco UK Ltd	BACS	67.79		11.30	4400	235	56.49	Stationery
27/03/2024	P J Nichols	BACS	64.76		10.79	4330	102	53.97	Fuel for Van and Mowers
27/03/2024	NPower	BACS	70.73		3.37	4280	118	67.36	Market Stall Electricity
27/03/2024	Shredall Ltd	BACS	87.45		14.58	4116	202	72.87	Confidential Waste
27/03/2024	Herefordshire Council	BACS	117.72			4021	202	117.72	LTC Recycling and waste
27/03/2024	NALC	BACS	52.04		8.67	4525	225	43.37	Councillor Training
27/03/2024	NALC	BACS	52.04		8.67	4525	225	43.37	Councillor Training

Subtotal Carried Forward:

63,114.13

0.00

3,802.18

59,311.95

Lloyds A/c (235) (Bus Ext)

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis									
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
27/03/2024	Hoople LTD.	BACS	972.84		162.14	4001	230	810.70	Temporary Admin
27/03/2024	Herefordshire Council	BACS	82.10			4021	101	82.10	Waste Collection Church
27/03/2024	Viking Raja	BACS	249.26		41.54	4703	107	35.97	Stationery
						4400	235	171.75	Stationery
27/03/2024	Amazon	BACS	22.02		3.67	4400	235	18.35	Stationery
27/03/2024	Amazon	BACS	23.19		3.86	4400	235	19.33	Stationery
27/03/2024	Amazon	BACS	16.47		2.74	4400	235	13.73	Stationery
27/03/2024	D M Property Maintenance	BACS	1,608.74			4205	108	336.66	Contract Works
						4205	110	1,120.00	Contract Works
						4236	110	100.00	Contract Works
						4013	125	52.08	Contract Works
27/03/2024	NALC	BACS	52.04		8.67	4525	225	43.37	Councillor Training
27/03/2024	Screwfix	BACS	78.96		13.16	4170	202	65.80	DIY Goods
27/03/2024	Hoople LTD.	BACS	981.68		163.61	4001	301	818.07	Temporary Administration
27/03/2024	Olivia Trueman	BACS	4.98		0.83	4415	401	4.15	Re-imbursement
27/03/2024	Ledbury Hardware Limited	BACS	25.79		4.30	4170	202	21.49	DIY goods for LTC maintenance
27/03/2024	O2	DD	24.00			4481	401	24.00	LTC Mobiles
28/03/2024	Ledbury Amateur Dramatic	BACS	40.00			4607	127	40.00	Workshop WBD
28/03/2024	Ledbury Construction	BACS	3,992.40		665.40	4206	102	3,327.00	New GOR at cemetery
28/03/2024	Authors Aloud	BACS	914.64		152.44	4607	127	762.20	Author visit WBD
28/03/2024	The Courtyard	BACS	113.59			4607	127	113.59	Workshop WBD
28/03/2024	St Katherines Hall	BACS	80.00			4607	127	80.00	Hire of Hall for WBD
28/03/2024	HMS	BACS	156.00		26.00	4170	102	130.00	EICR test for Chapel of Rest
28/03/2024	HMS	BACS	384.00		64.00	4170	202	320.00	EICR test LTC offices
28/03/2024	HMS	BACS	192.00		32.00	4170	201	160.00	EICR test at Market House
28/03/2024	Screwfix	BACS	34.99		5.83	4170	202	29.16	DIY goods LTC offices
28/03/2024	Screwfix	BACS	32.99		5.50	4592	102	27.49	Work Wear for Cemetery staff
28/03/2024	Water Plus	BACS	7.50			4115	202	7.50	LTC Drainage
28/03/2024	Camnic Motors	BACS	27.50		4.58	4170	202	22.92	Inner tube for Sack Truck
28/03/2024	Thompson & Co	DD	55.20		9.20	4000	230	46.00	Payroll
28/03/2024	Vision Office Tech Services Lt	DD	170.93		28.49	4410	235	142.44	Photocopier Costs
28/03/2024	Onecom Limited	DD	374.77		62.46	4481	401	312.31	LTC telephone costs
28/03/2024	Lloyds Bank	DD	33.46			4550	220	33.46	Bank Charges
Total Payments:			73,866.17	0.00	5,262.60			68,603.57	

Date: 08/04/2024

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Cashbook 1

User: SAE

Lloyds A/c (235) (Bus Ext)

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
01/03/2024	Advansys Ltd	DD	117.60		19.60	4482	401	98.00	Web Hosting
04/03/2024	Take Payments	DD	30.00		5.00	4433	105	25.00	Credit Card Rental PRoom
04/03/2024	O2	DD	66.00		11.00	4481	401	55.00	Office Mobiles
05/03/2024	EE Limited	DD	13.20		2.20	4481	401	11.00	Wedding Co- ordinator Mobile
06/03/2024	Take Payments	DD	30.00		5.00	4433	220	25.00	Card Machine Renta
07/03/2024	Citation Limited	DD	268.19		44.70	4415	235	223.49	HR Employee Services
08/03/2024	Welsh Water	DD	17.75			4115	202	17.75	LTC Water
08/03/2024	Welsh Water	DD	17.75			4115	202	17.75	LTC Water
08/03/2024	Water Plus	DD	8.23			4115	201	8.23	LTC Water drainage
08/03/2024	Water Plus	DD	10.71			4115	202	10.71	Water drainage
08/03/2024	Barclaycard	DD	10.00			4433	220	10.00	Card Machine LTC
08/03/2024	Welsh Water	DD	9.57			4115	202	9.57	LTC Offices
11/03/2024	Barclaycard	DD	15.76		0.96	4433	105	14.80	Card Machine PR
11/03/2024	Octopus Energy	DD	127.17		6.06	4122	202	121.11	LTC Electricity
11/03/2024	Minx Media Ltd	DD	264.00		44.00	4430	105	220.00	Advert for Painted Room
14/03/2024	Octopus Energy	DD	28.81		1.37	4122	102	27.44	Cemetery Electricity
14/03/2024	ICO	DD	35.00			4460	220	35.00	Data Protection
18/03/2024	West Mercier Energy	DD	23.55		1.12	4800	214	22.43	Barrett Browning Clock Elect
18/03/2024	OMS UK Ltd	DD	915.06		152.51	4483	401	762.55	Monthly IT Support
19/03/2024	E.on	DD	50.60		2.41	4122	201	48.19	Electricity Market House
22/03/2024	Staff Salaries	BACS	1,950.49			4000	102	1,950.49	Salary Mth 12
22/03/2024	Staff Salaries	BACS	1,516.40			4000	103	1,516.40	Salary Mth 12
22/03/2024	Staff Salaries	BACS	1,882.08			4001	102	1,882.08	Salary Mth 12
22/03/2024	Staff Salaries	BACS	920.39			4000	105	920.39	Salary Mth 12
22/03/2024	Staff Salaries	BACS	12,664.66			4000	230	12,664.66	Salary Mth 12
22/03/2024	H M Revenue & Customs	BACS	6,713.99			4018	230	6,713.99	PAYE & NI
22/03/2024	Worcester County Council	BACS	5,951.70			4019	230	5,951.70	Pension
25/03/2024	Lloyds Bank	DD	7.50			4550	220	7.50	Service Charge
26/03/2024	Herefordshire Council	DD	633.00			4110	202	633.00	LTC Rates
26/03/2024	Herefordshire Council	DD	91.00			4110	102	91.00	Mortuary Rates
26/03/2024	Herefordshire Council	DD	155.00			4110	102	155.00	Cemetery Rates
27/03/2024	Pear Technology	BACS	288.00		48.00	4594	102	240.00	Cemetery Mapping Amendments
27/03/2024	John Walsh Tree Surgery	BACS	150.00			4228	108	150.00	Removal of tree Biddulph Way
27/03/2024	Lloyd Meredith	BACS	140.00			4532	210	140.00	Lifting of Various Flags
27/03/2024	Herefordshire Council	BACS	66.00			4607	127	66.00	Hire of Room at Masters House

Subtotal Carried Forward:

35,189.16

0.00

343.93

34,845.23

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Ledbury Town Council Current Year

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Cashbook 1

User: SAE

Lloyds A/c (235) (Bus Ext)

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
27/03/2024	NALC	BACS	52.04		8.67	4525	225	43.37	Councillor Training
27/03/2024	Street Signs Direct	BACS	210.00		35.00	4705	107	175.00	Street sign & post
27/03/2024	Red Earth Arts	BACS	460.00			4607	127	460.00	Childrens Activities WBD
27/03/2024	Sarah Millin	BACS	300.00			4607	127	300.00	Workshop for WBD
27/03/2024	A Roberts Farm Services	BACS	1,464.00		244.00	4223	102	1,220.00	Fencing around skip area
27/03/2024	High Street Safari	BACS	838.80		139.80	4607	127	699.00	Workshop for WBD
27/03/2024	Ledbury Stromstad Twinning	BACS	40.00			4501	210	40.00	Mayor & Consort tickets
27/03/2024	Louby Lou's Storytelling	BACS	594.00		99.00	4607	127	495.00	Workshop WBD
27/03/2024	Quickskip Hereford Ltd	BACS	258.00		43.00	4225	102	215.00	Cemetery skip exchange
27/03/2024	Ledbury Amateur Dramatic S	BACS	40.00			4607	127	40.00	Workshop WBD
27/03/2024	Hoopie LTD.	BACS	955.15		159.19	4001	230	795.96	Temporary Admin
27/03/2024	Ledbury Garden Machinery	BACS	386.86		64.48	4416	102	322.38	Ledbury Garden Machinery
27/03/2024	Clear Insurance	BACS	345.25			4130	220	345.25	Speciality Risks insurance
27/03/2024	Bliss Cleaning Services	BACS	266.40		44.40	4150	202	222.00	LTC Cleaning
27/03/2024	Olivia Trueman	BACS	17.99			4415	401	17.99	Laptop Stand
27/03/2024	Olivia Trueman	BACS	24.92		4.15	4415	401	20.77	Wireless Keyboard
27/03/2024	D M Property Maintenance	BACS	1,608.74			4205	108	336.66	Contract Works
						4205	110	1,120.00	Contract Works
						4236	110	100.00	Contract Works
						4013	125	52.08	Contract Works
27/03/2024	Helen l'Anson	BACS	52.38			4500	225	52.38	Mayors Travel Expenses
27/03/2024	Screwfix	BACS	32.92		5.49	4280	118	27.43	Sanding Discs
27/03/2024	Aspen Resources	BACS	10.60			4020	120	10.60	Clean of 2x wedding tbl runner
27/03/2024	P J Nichols	BACS	150.95		25.16	4330	102	125.79	Fuel for Van and Mower
27/03/2024	Bliss Cleaning Services	BACS	444.00		74.00	4150	202	370.00	LTC Cleaning
27/03/2024	Price, Mrs A	BACS	111.40			4051	230	111.40	Mileage
27/03/2024	Amazon	BACS	20.99		3.50	4607	127	17.49	Festive Lights
27/03/2024	Viking Raja	BACS	97.00		16.17	4400	235	80.83	Stationery
27/03/2024	Shredall Ltd	BACS	87.45		14.58	4116	202	72.87	Confidential Waste
27/03/2024	Steve Maund	BACS	1,584.00			4221	118	1,584.00	Lengthsman Aug23-Jan24
27/03/2024	Age UK Ledbury	BACS	100.00			4607	127	100.00	Make Dais for LTC
27/03/2024	Chubb Electronic Security	BACS	374.64		62.44	4185	202	312.20	Annual Contract
27/03/2024	Screwfix	BACS	11.99		2.00	4170	102	9.99	Toilet Seat hinges
27/03/2024	Quickskip Hereford Ltd	BACS	258.00		43.00	4225	102	215.00	Skip exchange
27/03/2024	Signworx	BACS	187.20		31.20	4607	127	156.00	Corex Boards

Subtotal Carried Forward:

46,574.83

0.00

1,463.16

45,111.67

Nominal Ledger Analysis									
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
22/03/2024	Lloyds A/c (235) (Bus Ext)	22032024	32,000.00			200		32,000.00	736 - 235
26/03/2024	Lloyds A/c (235) (Bus Ext)	736-235	35,000.00			200		35,000.00	Transfer 736-235
28/03/2024	Lloyds Bank	DD	5.18			4550	220	5.18	Bank Charges
Total Payments:			67,005.18	0.00	0.00			67,005.18	

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Cashbook 6

User: SAE

Petty Cash

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
12/03/2024	Wellworth It	PAY	5.96		0.99	4444	235	4.97	Washing Up Liquid
12/03/2024	Pollyphil Ltd	PAY	32.52		5.42	4444	235	27.10	Beverages International Womens
21/03/2024	Ledbury News	PAY	7.20			4444	235	7.20	Ledbury Reporter March 24
27/03/2024	WellworthIt	PAY	4.98		0.83	4444	235	4.15	Cloths for LTC Offices
Total Payments:			50.66	0.00	7.24			43.42	

List of Payments made between 01/03/2024 and 31/03/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
01/03/2024	Advansys Ltd	DD	117.60	45881	Web Hosting
04/03/2024	Take Payments	DD	30.00	14121568	Credit Card Rental PRoom
04/03/2024	O2	DD	66.00	28755896	Office Mobiles
05/03/2024	EE Limited	DD	13.20	809996	Wedding Co-ordinator Mobile
06/03/2024	Take Payments	DD	30.00	14121567	Card Machine Rental
07/03/2024	Citation Limited	DD	268.19	0011620	HR Employee Services
08/03/2024	Welsh Water	DD	17.75	3237910304	LTC Water
08/03/2024	Welsh Water	DD	17.75	3237910304	LTC Water
08/03/2024	Water Plus	DD	8.23	7001425159	LTC Water drainage
08/03/2024	Water Plus	DD	10.71	7001425159	Water drainage
08/03/2024	Barclaycard	DD	10.00	016436890224	Card Machine LTC
08/03/2024	Welsh Water	DD	9.57	4035400174	LTC Offices
1/03/2024	Barclaycard	DD	15.76	016436880224	Card Machine PR
11/03/2024	Octopus Energy	DD	127.17	KI-30D6C022-0038	LTC Electricity
11/03/2024	Minx Media Ltd	DD	264.00	09562	Advert for Painted Room
14/03/2024	Octopus Energy	DD	28.81	KI-B092647B-0034	Cemetery Electricity
14/03/2024	ICO	DD	35.00	Z8929753	Data Protection
18/03/2024	West Mercier Energy	DD	23.55	WME	Barrett Browning Clock Elect
18/03/2024	OMS UK Ltd	DD	915.06	125327	Monthly IT Support
19/03/2024	E.on	DD	50.60	KI=1DBC1576	Electricity Market House
22/03/2024	Staff Salaries	BACS	1,950.49	Payroll	Salary Mth 12
22/03/2024	Staff Salaries	BACS	1,516.40	Payroll	Salary Mth 12
22/03/2024	Staff Salaries	BACS	1,882.08	Payroll	Salary Mth 12
22/03/2024	Staff Salaries	BACS	920.39	Payroll	Salary Mth 12
22/03/2024	Staff Salaries	BACS	12,664.66	Payroll	Salary Mth 12
22/03/2024	H M Revenue & Customs	BACS	6,713.99	Payroll Mth 12	PAYE & NI
22/03/2024	Worcester County Council	BACS	5,951.70	Payroll Mth 12	Pension
25/03/2024	Lloyds Bank	DD	7.50	Bank Charges	Service Charge
26/03/2024	Herefordshire Council	DD	633.00	85237264	LTC Rates
26/03/2024	Herefordshire Council	DD	91.00	8427557x	Mortuary Rates
26/03/2024	Herefordshire Council	DD	155.00	84275471	Cemetery Rates
27/03/2024	Pear Technology	BACS	288.00	141070	Cemetery Mapping Amendments
27/03/2024	John Walsh Tree Surgery	BACS	150.00	009409	Removal of tree Biddulph Way
27/03/2024	Lloyd Meredith	BACS	140.00	LTC	Lifting of Various Flags
27/03/2024	Herefordshire Council	BACS	66.00	91616212	Hire of Room at Masters House
27/03/2024	NALC	BACS	52.04	9161767109	Councillor Training
27/03/2024	Street Signs Direct	BACS	210.00	16399	Street sign & post
27/03/2024	Red Earth Arts	BACS	460.00	010	Childrens Activities WBD
27/03/2024	Sarah Millin	BACS	300.00	403	Workshop for WBD
27/03/2024	A Roberts Farm Services	BACS	1,464.00	3218	Fencing around skip area
27/03/2024	High Street Safari	BACS	838.80	0182	Workshop for WBD
27/03/2024	Ledbury Stromstad Twinning	BACS	40.00	Stromstad event	Mayor & Consort tickets
27/03/2024	Louby Lou's Storytelling	BACS	594.00	0925	Workshop WBD
27/03/2024	Quickskip Hereford Ltd	BACS	258.00	5165	Cemetery skip exchange
27/03/2024	Ledbury Amateur Dramatic S	BACS	40.00	World BookDay	Workshop WBD
27/03/2024	Hoople LTD.	BACS	955.15	66844441	Temporary Admin

List of Payments made between 01/03/2024 and 31/03/2024

Date Paid	Payee Name	Reference	Amount Paid	Authorized Ref	Transaction Detail
27/03/2024	Ledbury Garden Machinery	BACS	386.86	18067	Ledbury Garden Machinery
27/03/2024	Clear Insurance	BACS	345.25	529345075	Speciality Risks insurance
27/03/2024	Bliss Cleaning Services	BACS	266.40	8727	LTC Cleaning
27/03/2024	Olivia Trueman	BACS	17.99	Reimbursement	Laptop Stand
27/03/2024	Olivia Trueman	BACS	24.92	Reimbursement	Wireless Keyboard
27/03/2024	D M Property Maintenance	BACS	1,608.74	February 24	Contract Works
27/03/2024	Helen l'Anson	BACS	52.38	Expenses	Mayors Travel Expenses
27/03/2024	Screwfix	BACS	32.92	1459664019	Sanding Discs
27/03/2024	Aspen Resources	BACS	10.60	585	Clean of 2x wedding tbl runner
27/03/2024	Ledbury Hardware Limited	BACS	25.79	91	DIY goods for LTC maintenance
27/03/2024	P J Nichols	BACS	150.95	202401000004	Fuel for Van and Mower
27/03/2024	Bliss Cleaning Services	BACS	444.00	8917	LTC Cleaning
27/03/2024	Price, Mrs A	BACS	111.40	Mielage	Mileage
27/03/2024	Amazon	BACS	20.99	100072511-2024-4115	Festive Lights
27/03/2024	Viking Raja	BACS	97.00	3715229	Stationery
27/03/2024	Shredall Ltd	BACS	87.45	56581	Confidential Waste
27/03/2024	Steve Maund	BACS	1,584.00	146619	Lengthsman Aug23-Jan24
27/03/2024	Age UK Ledbury	BACS	100.00	1294	Make Dais for LTC
27/03/2024	Chubb Electronic Security	BACS	374.64	10285543	Annual Contract
27/03/2024	Screwfix	BACS	11.99	1464672946	Toilet Seat hinges
27/03/2024	Quickskip Hereford Ltd	BACS	258.00	3437	Skip exchange
27/03/2024	Signworx	BACS	187.20	6082	Corex Boards
27/03/2024	Jane Mee	BACS	94.75	JMM	JM Memorial
27/03/2024	Adrian Hope Trees	BACS	8,760.00	14929	Works at Dog Hill Woods
27/03/2024	Sign Post	BACS	222.00	3869	Advertising Painted Room
27/03/2024	Viking Raja	BACS	83.89	3842463	Stationery
27/03/2024	Viking Raja	BACS	25.74	3850528	Staionery
27/03/2024	Quickskip Hereford Ltd	BACS	258.00	3940	Skip exchange Cemetery
27/03/2024	Civic Office Worcester	BACS	20.00	Stephen 004	The Mayors Charity Concert
27/03/2024	Three Counties Bookshop	BACS	7.99	009420	Prize for WBD
27/03/2024	Dolphine TEC	BACS	312.14	017527	Photocopier Reading
27/03/2024	Caroe & Partners Architects	BACS	724.61	H1930.3/23190	Market House Inspections
27/03/2024	Caroe & Partners Architects	BACS	2,570.70	H1930.2/23189	War Memorial Stage 5
27/03/2024	D M Property Maintenance	BACS	1,608.74	March 24	Contract Works
27/03/2024	SLCC Enterprises Ltd	BACS	89.18	509569-1	Employment Law Handbook
27/03/2024	Ledbury Hardware Limited	BACS	119.39	95	DIY Goods for LTC
27/03/2024	Printerbase	BACS	343.44	743025	Ink Cartridges
27/03/2024	SLCC Enterprises Ltd	BACS	78.00	BK215232-1	Training for AP
27/03/2024	SLCC Enterprises Ltd	BACS	298.00	MEM247754-1	Membership Fee J Lawrence
27/03/2024	Bliss Cleaning Services	BACS	355.20	9173	LTC Cleaning
27/03/2024	The Countryside Charity	BACS	36.00	706654	Membership
27/03/2024	Parish UK Network	BACS	19.00	LED-75484-LED	Listing in Ledbury Parish
27/03/2024	Lyreco UK Ltd	BACS	67.79	6640040948	Stationery
27/03/2024	P J Nichols	BACS	64.76	202402000004	Fuel for Van and Mowers
27/03/2024	NPower	BACS	70.73	09903515	Market Stall Electricity
27/03/2024	Shredall Ltd	BACS	87.45	58535	Confidential Waste

List of Payments made between 01/03/2024 and 31/03/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
27/03/2024	Herefordshire Council	BACS	117.72	91615121	LTC Recycling and waste
27/03/2024	NALC	BACS	52.04	9149987019	Councillor Training
27/03/2024	NALC	BACS	52.04	9150048699	Councillor Training
27/03/2024	Hoople LTD.	BACS	972.84	66844207	Temporary Admin
27/03/2024	Herefordshire Council	BACS	82.10	91613888	Waste Collection Church
27/03/2024	Viking Raja	BACS	249.26	3925596	Stationery
27/03/2024	Amazon	BACS	22.02	164269841-2024-14290	Stationery
27/03/2024	Amazon	BACS	23.19	GB41P8F5LAEUI	Stationery
27/03/2024	Amazon	BACS	16.47	GB1408177275-2024-42	Stationery
27/03/2024	D M Property Maintenance	BACS	1,608.74	Jan 24	Contract Works
27/03/2024	NALC	BACS	52.04	9150717669	Councillor Training
27/03/2024	Screwfix	BACS	78.96	1474613586	DIY Goods
27/03/2024	Hoople LTD.	BACS	981.68	66844341	Temporary Administration
27/03/2024	O2	DD	24.00	29343117	LTC Mobiles
27/03/2024	Olivia Trueman	BACS	4.98	Keyboard	Re-imbursement
28/03/2024	Ledbury Amateur Dramatic	BACS	40.00	009456	Workshop WBD
28/03/2024	Ledbury Construction	BACS	3,992.40	07032024	New GOR at cemetery
28/03/2024	Authors Aloud	BACS	914.64	8958	Author visit WBD
28/03/2024	The Courtyard	BACS	113.59	10086	Workshop WBD
28/03/2024	St Katherines Hall	BACS	80.00	009458	Hire of Hall for WBD
28/03/2024	HMS	BACS	156.00	65106	EICR test for Chapel of Rest
28/03/2024	HMS	BACS	384.00	65108	EICR test LTC offices
28/03/2024	HMS	BACS	192.00	65107	EICR test at Market House
28/03/2024	Screwfix	BACS	34.99	1477785965	DIY goods LTC offices
28/03/2024	Screwfix	BACS	32.99	1477785973	Work Wear for Cemetery staff
28/03/2024	Water Plus	BACS	7.50	05188003	LTC Drainage
28/03/2024	Camnic Motors	BACS	27.50	027229	Inner tube for Sack Truck
28/03/2024	Thompson & Co	DD	55.20	17939	Payroll
28/03/2024	Vision Office Tech Services Lt	DD	170.93	100219419	Photocopier Costs
28/03/2024	Onecom Limited	DD	374.77	7029186	LTC telephone costs
28/03/2024	Lloyds Bank	DD	33.46	421953510	Bank Charges

Total Payments	73,866.17
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Date: 08/04/2024

Ledbury Town Council Current Year

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Premier A/c (736) Comm Call

List of Payments made between 01/03/2024 and 31/03/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
22/03/2024	Lloyds A/c (235) (Bus Ext)	22032024	32,000.00		736 - 235
26/03/2024	Lloyds A/c (235) (Bus Ext)	736-235	35,000.00		Transfer 736-235
28/03/2024	Lloyds Bank	DD	5.18	421864588	Bank Charges
Total Payments			<u>67,005.18</u>		

Petty Cash

List of Payments made between 01/03/2024 and 31/03/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
12/03/2024	Wellworth It	PAY	5.96	Petty Cash	Washing Up Liquid
12/03/2024	Pollyphil Ltd	PAY	32.52	Petty Cash	Beverages International Womens
21/03/2024	Ledbury News	PAY	7.20	Petty Cash	Ledbury Reporter March 24
27/03/2024	Wellworthit	PAY	4.98	Petty Cash	Cloths for LTC Offices
Total Payments			50.66		

Date: 16/05/2024

Ledbury Town Council Current Year

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Cashbook 3

User: SAE

Premier A/c (736) Comm Call

Payments made between 01/04/2024 and 30/04/2024

Nominal Ledger Analysis									
Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
25/04/2024	Lloyds A/c (235) (Bus Ext)	736-235	60,000.00			200		60,000.00	Transfer 736-235
25/04/2024	Lloyds A/c (235) (Bus Ext)	Trans73623	35,000.00			200		35,000.00	Transfer 736-235
Total Payments:			95,000.00	0.00	0.00			95,000.00	

Date: 16/05/2024

Ledbury Town Council Current Year

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User: SAE

Petty Cash

Payments made between 01/04/2024 and 30/04/2024

Nominal Ledger Analysis

Date	Payee Name	Reference	£ Total Amnt	£ Creditors	£ VAT	A/c	Centre	£ Amount	Transaction Details
02/04/2024	C Westbury	PAY	13.45		2.24	4444	235	11.21	Set of Office keys
04/04/2024	Pollyphil Ltd	PAY	1.85			4444	235	1.85	Milk
08/04/2024	Wellworthit	PAY	3.98		0.66	4444	235	3.32	Batteries for LTC Mouse
12/04/2024	Three Counties Bookshop	PAY	2.65		0.44	4444	235	2.21	Get Well Card for S Chowns
22/04/2024	Spar	PAY	7.23		0.25	4444	235	6.98	Refreshments for Cllr meeting
30/04/2024	JMart	PAY	12.48		2.08	4444	235	10.40	Housekeeping
Total Payments:			41.64	0.00	5.67			35.97	

List of Payments made between 01/04/2024 and 30/04/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/04/2024	The Stone Workshop	DD	30.00	4226207	Card Machine Rental PR
02/04/2024	Take Payments	DD	30.00	4226206	Card Machine Rental LTC
02/04/2024	Francotyp Postalia	DD	80.00	128687	Postage
02/04/2024	BNP Paribas Leasing Solutions	DD	357.95	A1B10269	Office Telecoms
02/04/2024	NPower	BACS	-70.73	009903515	Market Street Electricity
02/04/2024	NPower	BACS	77.07	09662890	Market Street Electricity
02/04/2024	NPower	BACS	-154.14	09662890	Market stall electricity
03/04/2024	Advansys Ltd	DD	117.60	46255	Web hosting & Support
03/04/2024	EE Limited	DD	13.20	53916	Mobile Wedding Co-ordinator
04/04/2024	O2	DD	101.21	29343117	LTC Mobile phones
08/04/2024	Welsh Water	DD	15.41	5062237184	LTC Water Mth 1
08/04/2024	Welsh Water	DD	24.41	5062237999	LTC Water Mth 1
08/04/2024	Citation Limited	DD	268.19	CT0041037	LTC HR Compliance Services
09/04/2024	The Market Theatre	BACS	-40.00	WBD	WBD Workshops
10/04/2024	Water Plus	DD	9.39	7001425159	Drainage for Chapel
10/04/2024	Barclaycard	DD	10.00	016436890324	Card Machine Charges
10/04/2024	Barclaycard	DD	15.76	016436880324	Card Machine charges PR
10/04/2024	Water Plus	DD	12.80	7001422092	LTC Drainage
10/04/2024	OMS UK Ltd	BACS	1,215.04	125791	Monthly IT Support
15/04/2024	Looby Lou Parties	BACS	260.00	LTC WBD	WBD Event
16/04/2024	Octopus Energy	DD	21.52	KI-B092647B	Cemetery Electricity
16/04/2024	West Mercia Electricity	DD	27.48	Barratt Browning	Town Clock Electricity
16/04/2024	Francotyp Postalia	DD	36.00	515275	Postage Unit
16/04/2024	The Listed Property	DD	48.00	HR081DHLEDB	Property List forLTC
19/04/2024	A Price	BACS	50.37	Costco	Black Bags
19/04/2024	Herefordshire Council	BACS	66.00	91617494	WBD Room Hire
19/04/2024	Advansys Ltd	BACS	72.00	46476	Renewal of SSL Certificate
19/04/2024	Pear Technology	BACS	108.00	141213	Pear technology
19/04/2024	H&WGT	BACS	500.00	18252	Staff training
19/04/2024	Hoople LTD.	BACS	981.68	66844551	Temporary Admin
19/04/2024	Chubb Electronic Security	BACS	327.78	10370808	Service Agreement Fire Alarm
19/04/2024	A Price	BACS	75.24	2024-140591634/1398	Stationery
19/04/2024	Sophie Jarvis	BACS	56.08	988JARv85770	DBS
19/04/2024	Advansys Ltd	BACS	1,554.00	46721	Guest Post Enhancements
19/04/2024	A Price	BACS	8.25	426GJSUAEUI	Stationery
19/04/2024	OMS UK Ltd	BACS	299.98	125764	Portable Hard Drive
19/04/2024	NABMA	BACS	434.00	80	Markets Subscription
19/04/2024	Advansys Ltd	BACS	2,034.00	46724	Website finance page
19/04/2024	Ledbury Communiy Association	BACS	369.13	LTC/Q1/010424	Contribute to electricity CCTV
19/04/2024	Bliss Cleaning Services	BACS	355.20	9367	LTC Office Cleaning
19/04/2024	Cllr Helen l'anson	BACS	58.05	Mayors Civic Events	Travel Expenses
19/04/2024	Cllr S Chowns	BACS	14.49	Deputy Mayor	Travel Expenses
19/04/2024	NPower	BACS	74.77	0204615	Market Stall Electricity
19/04/2024	LOCALiQ	BACS	108.55	138052	Advertiing for Mayor Event
19/04/2024	P J Nichols	BACS	81.19	202403000004	Fuel for LTC van

List of Payments made between 01/04/2024 and 30/04/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
19/04/2024	Rialtas Business Solutions Ltd	BACS	428.40	29676	Cashbook Support
19/04/2024	Rialtas Business Solutions Ltd	BACS	132.00	29678	Making Tax Digital support
19/04/2024	Rialtas Business Solutions Ltd	BACS	494.40	29677	Cemeteries software support
19/04/2024	Sophie Jarvis	BACS	12.90	Stromstaadevent	Sophie Jarvis
19/04/2024	Stebve Maund	BACS	528.00		Lengthsman works
19/04/2024	Ledbury Community Hub	BACS	1,500.00	0010	Winter of Well Being
19/04/2024	Herefordshire County Bid	BACS	288.00	0083	Volunteer Membership
19/04/2024	E.on	DD	26.49	KI-1DBC1576-0028	Market House Electricity
19/04/2024	B & B Services Ltd	BACS	96.00	0875/24	Attended to leaking tap at LTC
23/04/2024	NPower	BACS	-74.77	10204615	Market House Electricity
25/04/2024	Staff Salaries	BACS	4,119.89	Payroll Mth 1	Salaries Mth 1
25/04/2024	Staff Salaries	BACS	1,594.56	Payroll Mth 1	Salaries Mth 1
25/04/2024	Staff Salaries	BACS	734.15	Payroll Mth 1	Salaries Mth 1
25/04/2024	Staff Salaries	BACS	12,256.44	Payroll Mth 1	Salaries Mth 1
25/04/2024	Staff Salaries	BACS	6,833.99	Payroll Mth 1	PAYE Mth 1
25/04/2024	Worcester County Council	BACS	5,808.36	Payroll Mth 1	Pensions Mth 1
25/04/2024	Olivia Trueman	BACS	9.52	World Book Day	Re-imburse
25/04/2024	Lloyds Bank	DD	33.83	424405386	Bank Charges
26/04/2024	Herefordshire Council	DD	56.96	85806086	Market House Rates Mth 1
26/04/2024	Herefordshire Council	DD	95.92	8427557X	Mortuary Rates Mth 1
26/04/2024	Herefordshire Council	DD	165.02	84275471	Rates Cemetery Mth 1
26/04/2024	Herefordshire Council	DD	701.01	85237264	LTC Rates Mth 1
26/04/2024	Lloyds Bank	DD	32.40	424978374	Bank Charges
29/04/2024	Age UK H&W	BACS	210.48	C173 minute No	LTC Grant
29/04/2024	Age Uk H & L	BACS	1,000.00	C173	LTC Grant
29/04/2024	Ledbury Places	BACS	1,900.00	CC173	LTC Grant
29/04/2024	Ledbury Place sLtd	BACS	300.00	C173	LTC Grant
30/04/2024	Onecom Limited	DD	406.37	7046354	LTC telephones
30/04/2024	Thompson & Co	DD	55.20	18138	Payroll
30/04/2024	Vision Office Tech Services Lt	DD	170.04	100219419	Photocopier costs
30/04/2024	Ledbury Place sLtd	BACS	-300.00	C173	LTC Grant
30/04/2024	Ledbury Community Day	BACS	300.00	C173	LTC Grant
30/04/2024	Ledbury Fringe	BACS	500.00	C173	LTC Grant
30/04/2024	Ledbury Food Group	BACS	1,500.00	C173	LTC Grant
30/04/2024	Ledbury Primary School	BACS	2,000.00	C173	LTC Grant
30/04/2024	Ledbury Food Bank	BACS	2,500.00	F533	LTC Grant Yr 2
30/04/2024	Age UK Localities	BACS	4,000.00	F533	LTC Grant Yr 3
30/04/2024	Dream Your Future	BACS	1,500.00	F533	LTC Grant Yr3
30/04/2024	Ledbury Methodist Church	BACS	1,350.00	F533	LTC Grant Yr2
30/04/2024	Community Action Ledbury	BACS	12,000.00	F533	LTC Grant Yr2
30/04/2024	LEAF	BACS	10,440.00	F533	LTC Grant Yr2
30/04/2024	Ledbury Carnival Association	BACS	4,000.00	F533	LTC Grant Yr 2
30/04/2024	Buses 4 Us	BACS	16,000.00	F533	LTC Grant Yr 1
30/04/2024	Siemens Financial	DD	322.71	A10065511	Photocopier Insurance

Total Payments	106,163.19
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Date: 16/05/2024

Ledbury Town Council Current Year

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Premier A/c (736) Comm Call

List of Payments made between 01/04/2024 and 30/04/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
25/04/2024	Lloyds A/c (235) (Bus Ext)	Trans73623	35,000.00		Transfer 736-235
25/04/2024	Lloyds A/c (235) (Bus Ext)	736-235	60,000.00		Transfer 736-235
Total Payments			<u>95,000.00</u>		

List of Payments made between 01/04/2024 and 30/04/2024

<u>Date Paid</u>	<u>Payee Name</u>	<u>Reference</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
02/04/2024	C Westbury	PAY	13.45	PCash	Set of Office keys
04/04/2024	Pollyphil Ltd	PAY	1.85	PCash	Milk
08/04/2024	Wellworthit	PAY	3.98	PCash	Batteries for LTC Mouse
12/04/2024	Three Counties Bookshop	PAY	2.65	PCash	Get Well Card for S Chowns
22/04/2024	Spar	PAY	7.23	PCash	Refreshments for Cllr meeting
30/04/2024	JMart	PAY	12.48	PCash	Housekeeping
Total Payments			41.64		

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
102	Other Debtors			215.00	
120	Vat Due			12,417.50	
150	Stock			1,727.69	
200	Lloyds A/c (235) (Bus Ext)			14,091.60	
202	Premier A/c (736) Comm Call			68,673.64	
203	Public Sector Deposit Fund			162,579.92	
215	Petty Cash			56.22	
310	General Fund				86,811.49
320	Earmarked Reserves				112.92
321	EMR - Recreation Ground Equipm				25,830.00
322	EMR - Traffic Management				9,000.00
323	EMR - Charter Market Improveme				1,000.00
324	EMR - Listed Buildings				93,022.40
325	EMR - Elections				10,000.00
326	EMR - Youth Support				5,000.00
327	EMR- Play/Skate Park				24,500.00
328	EMR - War Memorial				15,656.07
329	EMR - Paths, Bins, Benches				2,500.00
330	EMR - CCTV				7,355.00
331	EMR - Advertising				5,000.00
332	EMR - Climate Change				2,000.00
333	EMR - Perimeter Wall Cemetery				15,000.00
1034	Tourist Information Centre	301	Planning/Economic Development		246.00
1036	Photocopier Printing	235	Office Facilities & Equipment		46.70
1037	Photocopier costs refund	235	Office Facilities & Equipment		471.48
1090	Charter Market Income	301	Planning/Economic Development		9,315.68
1100	Cemetery Interment Income	102	Cemetery & Buildings		13,782.55
1105	Exclusive Right of Burial	102	Cemetery & Buildings	0.50	
1110	Transfer Of Exclusive Right Of	102	Cemetery & Buildings		1,210.50
1122	Electricity Refund	115	Town Centre Decorations		237.17
1130	Cemetery Memorial Permit Incom	102	Cemetery & Buildings		1,684.00
1131	Cemetery Deed Transfers Income	102	Cemetery & Buildings	0.50	
1160	Mortuary Rent Income	102	Cemetery & Buildings		6.71
1161	Chapel Hire	102	Cemetery & Buildings		150.00
1270	Christmas Lights Event	115	Town Centre Decorations		392.15
1271	Event Sponsorship	127	Services and Events		950.00
1289	War Memorial Refund	118	Minor Infrastructure		3,333.36
1450	Painted Room Sales Income	105	Painted Room		1,758.90
1451	Painted Room Donations Income	105	Painted Room		3,685.00
1460	Ceremony Room Income	120	Non-Statutory Services		4,885.80
1460	Ceremony Room Income	202	Town Council Offices		100.00
1460	Ceremony Room Income	205	Ceremony Room	585.26	

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
1471	Dog Poop Bags	127	Services and Events		555.00
1471	Dog Poop Bags	301	Planning/Economic Development		2.00
1718	October Fair Donation Income	214	Grants with Powers		2,250.00
1723	LTC Grants	214	Grants with Powers		1,500.00
1870	Bank Interest Received Income	220	Finance and General Purposes		11,044.35
1871	Professional Services Refund	220	Finance and General Purposes		1,040.00
1876	Alarms	202	Town Council Offices	1,613.68	
1899	Insurance Claim	220	Finance and General Purposes		340.00
1900	Precept Income	220	Finance and General Purposes		640,671.00
1902	Western Power WayLeave	220	Finance and General Purposes		125.95
4000	Staff Salaries	102	Cemetery & Buildings	33,127.67	
4000	Staff Salaries	103	Grounds Maintenance	22,955.83	
4000	Staff Salaries	105	Painted Room	10,518.54	
4000	Staff Salaries	108	Amenity Areas	836.55	
4000	Staff Salaries	230	Management and Payroll	237,201.01	
4001	Agency Cover	102	Cemetery & Buildings	14,382.74	
4001	Agency Cover	230	Management and Payroll	5,490.88	
4001	Agency Cover	301	Planning/Economic Development	818.07	
4007	Ceremony Room Licence Fee	120	Non-Statutory Services	1,500.00	
4009	Wedding Refunds	120	Non-Statutory Services	190.00	
4013	Devolved Services (grass cutti	125	Green Spaces Maintenance	624.96	
4014	Lengthsman Scheme/P3 Scheme	125	Green Spaces Maintenance	528.00	
4018	National Insurance	102	Cemetery & Buildings	0.18	
4018	National Insurance	103	Grounds Maintenance	0.99	
4018	National Insurance	230	Management and Payroll	27,103.32	
4019	Pension	102	Cemetery & Buildings	0.18	
4019	Pension	103	Grounds Maintenance	0.01	
4019	Pension	230	Management and Payroll	44,399.35	
4020	Cleaning	120	Non-Statutory Services	10.60	
4020	Cleaning	202	Town Council Offices	296.00	
4021	Rubbish Collection	101	Closed Churchyard	82.10	
4021	Rubbish Collection	202	Town Council Offices	612.64	
4050	Staff Training	225	Councillors/Newsletter	258.00	
4050	Staff Training	230	Management and Payroll	5,472.03	
4051	Officers Travel/Conference/Sub	127	Services and Events	99.00	
4051	Officers Travel/Conference/Sub	230	Management and Payroll	2,328.29	
4051	Officers Travel/Conference/Sub	235	Office Facilities & Equipment	101.90	
4110	Rates	102	Cemetery & Buildings	2,947.23	
4110	Rates	201	Market House	336.96	
4110	Rates	202	Town Council Offices	7,653.27	
4115	Water	102	Cemetery & Buildings	20.63	
4115	Water	201	Market House	73.91	

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4115	Water	202	Town Council Offices	827.08	
4116	Confidential Waste - Shredding	202	Town Council Offices	1,066.18	
4118	Buses4Us	302	Special Projects	24,000.00	
4122	Electricity	102	Cemetery & Buildings	295.95	
4122	Electricity	108	Amenity Areas	972.38	
4122	Electricity	115	Town Centre Decorations	2,199.88	
4122	Electricity	201	Market House	2,220.25	
4122	Electricity	202	Town Council Offices	11,709.27	
4130	Insurance	220	Finance and General Purposes	19,213.02	
4150	Cleaning	202	Town Council Offices	3,367.00	
4155	Housekeeping	202	Town Council Offices	448.75	
4170	Maintenance	102	Cemetery & Buildings	1,905.57	
4170	Maintenance	108	Amenity Areas	120.00	
4170	Maintenance	201	Market House	27,953.43	
4170	Maintenance	202	Town Council Offices	1,128.18	
4170	Maintenance	235	Office Facilities & Equipment	539.00	
4173	Defibrillator maintenance	108	Amenity Areas		0.05
4174	CCTV New/ Security	102	Cemetery & Buildings	2,645.00	
4175	CCTV Maintenance	110	Recreation Ground	1,136.53	
4176	CCTV Link to Hereford	118	Minor Infrastructure	7,339.82	
4185	Alarms	202	Town Council Offices	1,228.01	
4200	New Equipment	102	Cemetery & Buildings	653.63	
4201	Equipment Hire	102	Cemetery & Buildings	64.00	
4205	Grounds Maintenance (Contract)	108	Amenity Areas	3,703.26	
4205	Grounds Maintenance (Contract)	110	Recreation Ground	13,440.00	
4206	Grounds Maintenance	102	Cemetery & Buildings	3,839.86	
4206	Grounds Maintenance	110	Recreation Ground	700.83	
4209	Dog Hill Wood Maintenance	108	Amenity Areas	386.63	
4221	War Memorial refurbishment	118	Minor Infrastructure	38,902.16	
4223	Perimeter Wall Repairs	102	Cemetery & Buildings	1,220.00	
4224	Wheely Bins Refuse Collection	101	Closed Churchyard	78.20	
4225	Skip Hire	102	Cemetery & Buildings	2,613.00	
4228	General Tree works	108	Amenity Areas	10,430.48	
4230	ROSPA Reports	110	Recreation Ground	62.50	
4232	Gazebos	118	Minor Infrastructure	260.00	
4235	Play Equipment-New	110	Recreation Ground	9,500.00	
4236	Play Equipment Maintenance	110	Recreation Ground	3,390.00	
4237	Skate Park Maintenance	110	Recreation Ground	160.00	
4250	Tree Works/Property Maintenance	102	Cemetery & Buildings	1,215.00	
4271	Dog Bags	127	Services and Events	491.04	
4276	External power supply -High St	118	Minor Infrastructure	334.38	
4280	Station Telephone Kiosk	118	Minor Infrastructure	534.79	

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4285	Defibrillator Maintenance	118	Minor Infrastructure	1,863.95	
4300	Vehicle Repair	102	Cemetery & Buildings	179.00	
4330	Fuel	102	Cemetery & Buildings	1,253.28	
4340	Insurance, Tax & MOT	102	Cemetery & Buildings	1,212.16	
4400	Stationery	225	Councillors/Newsletter		0.41
4400	Stationery	230	Management and Payroll	0.39	
4400	Stationery	235	Office Facilities & Equipment	5,754.86	
4400	Stationery	401	Full Council	28.15	
4405	Photocopier Hire	235	Office Facilities & Equipment	930.00	
4410	Photocopier Costs	235	Office Facilities & Equipment	4,178.80	
4415	Office Support & Equipment	202	Town Council Offices	35.50	
4415	Office Support & Equipment	235	Office Facilities & Equipment	1,110.76	
4415	Office Support & Equipment	401	Full Council	3,887.13	
4416	Equipment Maintenance	102	Cemetery & Buildings	2,057.41	
4430	Advertising	105	Painted Room	681.61	
4430	Advertising	220	Finance and General Purposes	883.20	
4432	Phone Box	302	Special Projects	18.78	
4433	Card Machine rental	105	Painted Room	536.93	
4433	Card Machine rental	220	Finance and General Purposes	438.42	
4434	Music Licence	105	Painted Room	451.36	
4435	Card Machine Transactions	108	Amenity Areas		0.24
4435	Card Machine Transactions	220	Finance and General Purposes	0.14	
4444	Petty Cash	235	Office Facilities & Equipment	527.95	
4455	Postage	401	Full Council	438.75	
4460	Subscriptions	220	Finance and General Purposes	5,323.39	
4481	Telephones	401	Full Council	5,705.32	
4482	Website	401	Full Council	1,764.00	
4483	ICT Services & Software Lease	401	Full Council	8,650.87	
4500	Town Mayors Expenses	225	Councillors/Newsletter	242.66	
4501	Mayor's Hospitality	210	Civic Matters	303.95	
4502	Mayor's Advertising	225	Councillors/Newsletter		30.00
4520	Councillors Expenses	225	Councillors/Newsletter	193.78	
4525	Councillors Training	225	Councillors/Newsletter	613.48	
4531	Roll of Honour	210	Civic Matters	50.00	
4532	Flag Pole	210	Civic Matters	140.00	
4535	Civic Hospitality	210	Civic Matters	560.71	
4540	Election Expenses	225	Councillors/Newsletter	445.74	
4545	Annual & Other Meetings	225	Councillors/Newsletter	581.00	
4550	Bank Charges	220	Finance and General Purposes	773.07	
4551	Data Protection	220	Finance and General Purposes	50.00	
4553	Tourist Information Centre	301	Planning/Economic Development	887.73	
4579	Audit Internal	220	Finance and General Purposes	2,123.50	

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4580	Audit External	220	Finance and General Purposes	1,680.00	
4590	Professional Services	220	Finance and General Purposes	11,679.30	
4592	PPE/Health & Safety	102	Cemetery & Buildings	429.43	
4592	PPE/Health & Safety	103	Grounds Maintenance	85.34	
4592	PPE/Health & Safety	220	Finance and General Purposes	337.20	
4594	Cemetery Mapping	102	Cemetery & Buildings	990.00	
4595	Climate Change	127	Services and Events	158.05	
4605	Events Barriers	127	Services and Events	150.35	
4607	Events	127	Services and Events	12,728.96	
4640	Christmas Lights & Install	115	Town Centre Decorations	31,929.51	
4641	Christmas Lights	115	Town Centre Decorations	135.00	
4642	Christmas Lights Event	115	Town Centre Decorations	947.70	
4650	Ledbury In Bloom	115	Town Centre Decorations	3,100.00	
4703	Promotional Material	107	Town Promotion	286.52	
4705	Signage	107	Town Promotion	339.85	
4800	Barrett Browning Clock	214	Grants with Powers	572.80	
4805	Citizens Advice Worcs	214	Grants with Powers	5,000.00	
4826	Malvern Hills AONB Partnership	214	Grants with Powers	500.00	
4827	Community Action Ledbury	214	Grants with Powers	10,000.00	
4850	Poppy Wreath	127	Services and Events	25.00	
4857	Great Places to Visit Funding	214	Grants with Powers	8.61	
4875	Distinguished Citizen Awards	214	Grants with Powers	192.29	
4876	October Fair Expenditure	214	Grants with Powers	1,151.32	
4881	Building Reserves	401	Full Council	76.62	
4886	John Masefield Memorial	302	Special Projects	4,320.42	
4890	Unspecified Grants	214	Grants with Powers	21,290.00	
4891	Age Uk Hereford Localities	214	Grants with Powers	4,000.00	
4892	Dream Your Future	214	Grants with Powers	1,500.00	
4893	Ledbury Food Bank	214	Grants with Powers	2,500.00	
4894	Ledbury Methodist Church	214	Grants with Powers	1,350.00	
6000	Transfers from EMR	102	Cemetery & Buildings		2,645.00
6000	Transfers from EMR	118	Minor Infrastructure		24,343.93
6000	Transfers from EMR	201	Market House		26,977.60
Trial Balance Totals :				1,056,569.41	1,056,569.41
Difference				0.00	

Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2024

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
102	Other Debtors	215
120	Vat Due	12,418
150	Stock	1,728
200	Lloyds A/c (235) (Bus Ext)	14,092
202	Premier A/c (736) Comm Call	68,674
203	Public Sector Deposit Fund	162,580
215	Petty Cash	56
Total Current Assets		259,762
<u>Represented by :-</u>		
300	Current Year Fund	(96,993)
310	General Fund	140,778
320	Earmarked Reserves	113
321	EMR - Recreation Ground Equipm	25,830
322	EMR - Traffic Management	9,000
323	EMR - Charter Market Improveme	1,000
324	EMR - Listed Buildings	93,022
325	EMR - Elections	10,000
326	EMR - Youth Support	5,000
327	EMR- Play/Skate Park	24,500
328	EMR - War Memorial	15,656
329	EMR - Paths, Bins, Benches	2,500
330	EMR - CCTV	7,355
331	EMR - Advertising	5,000
332	EMR - Climate Change	2,000
333	EMR - Perimeter Wall Cemetery	15,000
Total Equity		259,762

Date : 16/05/2024

Ledbury Town Council Current Year

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Trial Balance for Month No: 1

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Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
120	Vat Due			1,732.31	
150	Stock			1,727.69	
200	Lloyds A/c (235) (Bus Ext)			20,156.10	
202	Premier A/c (736) Comm Call			319,851.50	
203	Public Sector Deposit Fund			163,302.36	
215	Petty Cash			208.36	
310	General Fund				41,820.13
320	Earmarked Reserves				112.92
321	EMR - Recreation Ground Equipm				25,830.00
322	EMR - Traffic Management				9,000.00
323	EMR - Charter Market Improveme				1,000.00
324	EMR - Listed Buildings				93,022.40
325	EMR - Elections				10,000.00
326	EMR - Youth Support				5,000.00
327	EMR- Play/Skate Park				24,500.00
328	EMR - War Memorial				15,656.07
329	EMR - Paths, Bins, Benches				2,500.00
330	EMR - CCTV				7,355.00
331	EMR - Advertising				5,000.00
332	EMR - Climate Change				2,000.00
333	EMR - Perimeter Wall Cemetery				15,000.00
1034	Tourist Information Centre	301	Planning/Economic Development		98.30
1090	Charter Market Income	301	Planning/Economic Development		1,929.00
1100	Cemetery Interment Income	102	Cemetery & Buildings		620.00
1130	Cemetery Memorial Permit Incom	102	Cemetery & Buildings		185.00
1160	Mortuary Rent Income	102	Cemetery & Buildings		233.00
1161	Chapel Hire	102	Cemetery & Buildings		100.00
1289	War Memorial Refund	118	Minor Infrastructure		277.78
1450	Painted Room Sales Income	105	Painted Room		153.20
1451	Painted Room Donations Income	105	Painted Room		317.30
1460	Ceremony Room Income	120	Non-Statutory Services		620.00
1471	Dog Poop Bags	127	Services and Events		25.00
1724	Shop Front Contribution	214	Grants with Powers		4,068.34
1870	Bank Interest Received Income	220	Finance and General Purposes		840.82
1900	Precept Income	220	Finance and General Purposes		341,200.00
4000	Staff Salaries	102	Cemetery & Buildings	4,119.89	
4000	Staff Salaries	103	Grounds Maintenance	1,594.56	
4000	Staff Salaries	105	Painted Room	734.15	
4000	Staff Salaries	230	Management and Payroll	12,256.44	
4014	Lengthsman Scheme/P3 Scheme	125	Green Spaces Maintenance	528.00	
4018	National Insurance	230	Management and Payroll	6,833.99	
4019	Pension	230	Management and Payroll	5,808.36	

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4050	Staff Training	230	Management and Payroll		83.33
4110	Rates	102	Cemetery & Buildings	260.94	
4110	Rates	201	Market House	56.96	
4110	Rates	202	Town Council Offices	701.01	
4115	Water	102	Cemetery & Buildings	9.39	
4115	Water	202	Town Council Offices	52.62	
4122	Electricity	102	Cemetery & Buildings	20.50	
4122	Electricity	108	Amenity Areas	354.64	
4122	Electricity	201	Market House	25.23	
4150	Cleaning	202	Town Council Offices	296.00	
4170	Maintenance	202	Town Council Offices	80.00	
4206	Grounds Maintenance	110	Recreation Ground		0.01
4276	External power supply -High St	118	Minor Infrastructure		140.76
4330	Fuel	102	Cemetery & Buildings	67.66	
4400	Stationery	235	Office Facilities & Equipment	62.70	
4400	Stationery	401	Full Council	6.87	
4405	Photocopier Hire	235	Office Facilities & Equipment	141.70	
4410	Photocopier Costs	235	Office Facilities & Equipment	268.93	
4415	Office Support & Equipment	235	Office Facilities & Equipment	223.49	
4433	Card Machine rental	105	Painted Room	39.80	
4433	Card Machine rental	220	Finance and General Purposes	25.00	
4435	Card Machine Transactions	220	Finance and General Purposes	10.00	
4444	Petty Cash	235	Office Facilities & Equipment		157.81
4455	Postage	401	Full Council	80.00	
4460	Subscriptions	220	Finance and General Purposes	1,609.82	
4480	ICT-Computers	401	Full Council	298.29	
4481	Telephones	401	Full Council	433.98	
4482	Website	401	Full Council	3,088.00	
4483	ICT Services & Software Lease	401	Full Council	1,262.51	
4500	Town Mayors Expenses	225	Councillors/Newsletter	14.49	
4502	Mayor's Advertising	225	Councillors/Newsletter	90.46	
4535	Civic Hospitality	210	Civic Matters	58.05	
4550	Bank Charges	220	Finance and General Purposes	66.23	
4590	Professional Services	220	Finance and General Purposes	76.00	
4607	Events	127	Services and Events	298.50	
4800	Barrett Browning Clock	214	Grants with Powers	26.17	
4827	Community Action Ledbury	214	Grants with Powers	12,000.00	
4876	October Fair Expenditure	214	Grants with Powers		813.96
4890	Unspecified Grants	214	Grants with Powers	37,850.48	
4891	Age Uk Hereford Localities	214	Grants with Powers	4,000.00	
4892	Dream Your Future	214	Grants with Powers	1,500.00	
4893	Ledbury Food Bank	214	Grants with Powers	2,500.00	

Date : 16/05/2024

Ledbury Town Council Current Year

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Trial Balance for Month No: 1

User : SAE

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4894	Ledbury Methodist Church	214	Grants with Powers	1,350.00	
4896	Winter of Well Being	214	Grants with Powers	1,500.00	
Trial Balance Totals :				609,660.13	609,660.13
Difference				0.00	

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Closed Churchyard								
4205 Grounds Maintenance (Contract)	0	0	1,500	1,500		1,500	0.0%	
4206 Grounds Maintenance	0	0	1,000	1,000		1,000	0.0%	
4224 Wheely Bins Refuse Collection	0	0	250	250		250	0.0%	
4227 Memorial Testing	0	0	1,000	1,000		1,000	0.0%	
4250 Tree Works/Property Maintenanc	0	0	1,000	1,000		1,000	0.0%	
Closed Churchyard :- Indirect Expenditure	0	0	4,750	4,750	0	4,750	0.0%	0
Net Expenditure	0	0	(4,750)	(4,750)				
102 Cemetery & Buildings								
1100 Cemetery Interment Income	620	620	11,000	10,380			5.6%	
1130 Cemetery Memorial Permit Incom	185	185	2,500	2,315			7.4%	
1131 Cemetery Deed Transfers Income	0	0	360	360			0.0%	
1160 Mortuary Rent Income	233	233	2,500	2,267			9.3%	
1161 Chapel Hire	100	100	150	50			66.7%	
Cemetery & Buildings :- Income	1,138	1,138	16,510	15,372			6.9%	0
4000 Staff Salaries	4,120	4,120	40,980	36,860		36,860	10.1%	
4001 Agency Cover	0	0	2,000	2,000		2,000	0.0%	
4110 Rates	261	261	3,169	2,908		2,908	8.2%	
4115 Water	9	9	100	91		91	9.4%	
4122 Electricity	21	21	1,000	980		980	2.0%	
4150 Cleaning	0	0	250	250		250	0.0%	
4170 Maintenance	0	0	2,100	2,100		2,100	0.0%	
4181 CCTV Maintenance Contract	0	0	95	95		95	0.0%	
4183 Memorial Board	0	0	1,000	1,000		1,000	0.0%	
4184 New Scatter Garden	0	0	2,000	2,000		2,000	0.0%	
4200 New Equipment	0	0	1,100	1,100		1,100	0.0%	
4201 Equipment Hire	0	0	500	500		500	0.0%	
4206 Grounds Maintenance	0	0	2,200	2,200		2,200	0.0%	
4223 Perimeter Wall Repairs	0	0	2,000	2,000		2,000	0.0%	
4225 Skip Hire	0	0	1,760	1,760		1,760	0.0%	
4227 Memorial Testing	0	0	1,000	1,000		1,000	0.0%	
4250 Tree Works/Property Maintenanc	0	0	1,000	1,000		1,000	0.0%	
4300 Vehicle Repair	0	0	1,000	1,000		1,000	0.0%	
4330 Fuel	68	68	1,000	932		932	6.8%	
4340 Insurance, Tax & MOT	0	0	1,000	1,000		1,000	0.0%	
4416 Equipment Maintenance	0	0	2,000	2,000		2,000	0.0%	
4592 PPE/Health & Safety	0	0	500	500		500	0.0%	
4594 Cemetery Mapping	0	0	375	375		375	0.0%	
Cemetery & Buildings :- Indirect Expenditure	4,478	4,478	68,129	63,651	0	63,651	6.6%	0
Net Income over Expenditure	(3,340)	(3,340)	(51,619)	(48,279)				

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
103 Grounds Maintenance								
4000 Staff Salaries	1,595	1,595	32,030	30,435		30,435	5.0%	
Grounds Maintenance :- Indirect Expenditure	<u>1,595</u>	<u>1,595</u>	<u>32,030</u>	<u>30,435</u>	<u>0</u>	<u>30,435</u>	<u>5.0%</u>	<u>0</u>
Net Expenditure	<u>(1,595)</u>	<u>(1,595)</u>	<u>(32,030)</u>	<u>(30,435)</u>				
105 Painted Room								
1450 Painted Room Sales Income	153	153	1,000	847			15.3%	
1451 Painted Room Donations Income	317	317	3,000	2,683			10.6%	
Painted Room :- Income	<u>471</u>	<u>471</u>	<u>4,000</u>	<u>3,530</u>			<u>11.8%</u>	<u>0</u>
4000 Staff Salaries	734	734	8,500	7,766		7,766	8.6%	
4170 Maintenance	0	0	1,100	1,100		1,100	0.0%	
4430 Advertising	0	0	800	800		800	0.0%	
4433 Card Machine rental	40	40	600	560		560	6.6%	
4434 Music Licence	0	0	500	500		500	0.0%	
4700 Stock Purchase	0	0	550	550		550	0.0%	
Painted Room :- Indirect Expenditure	<u>774</u>	<u>774</u>	<u>12,050</u>	<u>11,276</u>	<u>0</u>	<u>11,276</u>	<u>6.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(303)</u>	<u>(303)</u>	<u>(8,050)</u>	<u>(7,747)</u>				
107 Town Promotion								
4703 Promotional Material	0	0	3,000	3,000		3,000	0.0%	
4704 Tourism/ Town Plan Projects	0	0	5,000	5,000		5,000	0.0%	
4705 Signage	0	0	3,000	3,000		3,000	0.0%	
Town Promotion :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>11,000</u>	<u>11,000</u>	<u>0</u>	<u>11,000</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(11,000)</u>	<u>(11,000)</u>				
108 Amenity Areas								
4122 Electricity	355	355	1,200	845		845	29.6%	
4200 New Equipment	0	0	200	200		200	0.0%	
4204 Dog Hill Wood Management Plan/	0	0	1,000	1,000		1,000	0.0%	
4205 Grounds Maintenance (Contract)	0	0	4,540	4,540		4,540	0.0%	
4210 Dog Hill Wood Coppicing	0	0	1,000	1,000		1,000	0.0%	
4228 General Tree works	0	0	2,000	2,000		2,000	0.0%	
4252 General Park Maintenance	0	0	1,000	1,000		1,000	0.0%	
Amenity Areas :- Indirect Expenditure	<u>355</u>	<u>355</u>	<u>10,940</u>	<u>10,585</u>	<u>0</u>	<u>10,585</u>	<u>3.2%</u>	<u>0</u>
Net Expenditure	<u>(355)</u>	<u>(355)</u>	<u>(10,940)</u>	<u>(10,585)</u>				

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
110 Recreation Ground								
4205 Grounds Maintenance (Contract)	0	0	9,354	9,354		9,354	0.0%	
4206 Grounds Maintenance	(0)	(0)	0	0		0	0.0%	
4224 Wheely Bins Refuse Collection	0	0	1,000	1,000		1,000	0.0%	
4229 Street Light Maintenance	0	0	500	500		500	0.0%	
4230 ROSPA Reports	0	0	75	75		75	0.0%	
4235 Play Equipment-New	0	0	10,000	10,000		10,000	0.0%	
4236 Play Equipment Maintenance	0	0	5,000	5,000		5,000	0.0%	
4237 Skate Park Maintenance	0	0	1,500	1,500		1,500	0.0%	
4238 Youth Shelter Maintenance	0	0	1,000	1,000		1,000	0.0%	
Recreation Ground :- Indirect Expenditure	(0)	(0)	28,429	28,429	0	28,429	0.0%	0
Net Expenditure	0	0	(28,429)	(28,429)				
115 Town Centre Decorations								
1270 Christmas Lights Event	0	0	1,000	1,000			0.0%	
Town Centre Decorations :- Income	0	0	1,000	1,000			0.0%	0
4640 Christmas Lights & Install	0	0	15,000	15,000		15,000	0.0%	
4650 Ledbury In Bloom	0	0	4,000	4,000		4,000	0.0%	
Town Centre Decorations :- Indirect Expenditure	0	0	19,000	19,000	0	19,000	0.0%	0
Net Income over Expenditure	0	0	(18,000)	(18,000)				
118 Minor Infrastructure								
1289 War Memorial Refund	278	278	3,333	3,055			8.3%	
Minor Infrastructure :- Income	278	278	3,333	3,055			8.3%	0
4176 CCTV Link to Hereford	0	0	11,275	11,275		11,275	0.0%	
4218 War Memorial Cleaning	0	0	1,000	1,000		1,000	0.0%	
4276 External power supply -High St	(141)	(141)	120	261		261	(117.3%)	
4280 Station Telephone Kiosk	0	0	500	500		500	0.0%	
4285 Defibrillator Maintenance	0	0	350	350		350	0.0%	
Minor Infrastructure :- Indirect Expenditure	(141)	(141)	13,245	13,386	0	13,386	(1.1%)	0
Net Income over Expenditure	419	419	(9,912)	(10,331)				
120 Non-Statutory Services								
1460 Ceremony Room Income	620	620	2,200	1,580			28.2%	
Non-Statutory Services :- Income	620	620	2,200	1,580			28.2%	0
4020 Cleaning	0	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4430 Advertising	0	0	500	500		500	0.0%	
Non-Statutory Services :- Indirect Expenditure	0	0	1,000	1,000	0	1,000	0.0%	0
Net Income over Expenditure	620	620	1,200	580				
125 Green Spaces Maintenance								
4013 Devolved Services (grass cutti	0	0	1,000	1,000		1,000	0.0%	
4014 Lengthsman Scheme/P3 Scheme	528	528	3,000	2,472		2,472	17.6%	
Green Spaces Maintenance :- Indirect Expenditure	528	528	4,000	3,472	0	3,472	13.2%	0
Net Expenditure	(528)	(528)	(4,000)	(3,472)				
127 Services and Events								
1471 Dog Poop Bags	25	25	500	475			5.0%	
Services and Events :- Income	25	25	500	475			5.0%	0
4271 Dog Bags	0	0	700	700		700	0.0%	
4595 Climate Change	0	0	2,000	2,000		2,000	0.0%	
4600 Town Crier/Fees & Subs	0	0	500	500		500	0.0%	
4601 Town Crier/Uniforms	0	0	500	500		500	0.0%	
4605 Events Barriers	0	0	100	100		100	0.0%	
4607 Events	299	299	8,000	7,702		7,702	3.7%	
4850 Poppy Wreath	0	0	20	20		20	0.0%	
Services and Events :- Indirect Expenditure	299	299	11,820	11,522	0	11,522	2.5%	0
Net Income over Expenditure	(274)	(274)	(11,320)	(11,047)				
201 Market House								
1030 Market House Income	0	0	1,100	1,100			0.0%	
Market House :- Income	0	0	1,100	1,100			0.0%	0
4110 Rates	57	57	1,760	1,703		1,703	3.2%	
4115 Water	0	0	100	100		100	0.0%	
4122 Electricity	25	25	1,600	1,575		1,575	1.6%	
4150 Cleaning	0	0	100	100		100	0.0%	
4170 Maintenance	0	0	5,000	5,000		5,000	0.0%	
Market House :- Indirect Expenditure	82	82	8,560	8,478	0	8,478	1.0%	0
Net Income over Expenditure	(82)	(82)	(7,460)	(7,378)				

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
202 Town Council Offices								
4021 Rubbish Collection	0	0	1,000	1,000		1,000	0.0%	
4110 Rates	701	701	7,277	6,576		6,576	9.6%	
4115 Water	53	53	590	537		537	8.9%	
4116 Confidential Waste - Shredding	0	0	780	780		780	0.0%	
4122 Electricity	0	0	10,000	10,000		10,000	0.0%	
4150 Cleaning	296	296	2,500	2,204		2,204	11.8%	
4155 Housekeeping	0	0	500	500		500	0.0%	
4160 Window Cleaning	0	0	250	250		250	0.0%	
4170 Maintenance	80	80	3,300	3,220		3,220	2.4%	
4171 PAT Testing	0	0	250	250		250	0.0%	
4179 Quinquennial Works	0	0	2,000	2,000		2,000	0.0%	
4185 Alarms	0	0	4,620	4,620		4,620	0.0%	
Town Council Offices :- Indirect Expenditure	1,130	1,130	33,067	31,937	0	31,937	3.4%	0
Net Expenditure	(1,130)	(1,130)	(33,067)	(31,937)				
210 Civic Matters								
4501 Mayor's Hospitality	0	0	1,100	1,100		1,100	0.0%	
4529 Civic Insignia	0	0	400	400		400	0.0%	
4531 Roll of Honour	0	0	50	50		50	0.0%	
4532 Flag Pole	0	0	132	132		132	0.0%	
4535 Civic Hospitality	58	58	1,100	1,042		1,042	5.3%	
Civic Matters :- Indirect Expenditure	58	58	2,782	2,724	0	2,724	2.1%	0
Net Expenditure	(58)	(58)	(2,782)	(2,724)				
214 Grants with Powers								
1718 October Fair Donation Income	0	0	2,250	2,250			0.0%	
1724 Shop Front Contribution	4,068	4,068	0	(4,068)			0.0%	
Grants with Powers :- Income	4,068	4,068	2,250	(1,818)			180.8%	0
4800 Barrett Browning Clock	26	26	500	474		474	5.2%	
4827 Community Action Ledbury	12,000	12,000	12,000	0		0	100.0%	
4875 Distinguished Citizen Awards	0	0	250	250		250	0.0%	
4876 October Fair Expenditure	(814)	(814)	500	1,314		1,314	(162.8%)	
4890 Unspecified Grants	37,850	37,850	20,000	(17,850)		(17,850)	189.3%	
4891 Age Uk Hereford Localities	4,000	4,000	4,000	0		0	100.0%	
4892 Dream Your Future	1,500	1,500	1,500	0		0	100.0%	
4893 Ledbury Food Bank	2,500	2,500	2,500	0		0	100.0%	
4894 Ledbury Methodist Church	1,350	1,350	1,350	0		0	100.0%	

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4896 Winter of Well Being	1,500	1,500	0	(1,500)		(1,500)	0.0%	
4897 LEAF	0	0	10,440	10,440		10,440	0.0%	
4898 Ledbury Carnival	0	0	3,500	3,500		3,500	0.0%	
4900 Buses 4 Us	0	0	16,000	16,000		16,000	0.0%	
4901 John Masfield Memorial Projec	0	0	10,850	10,850		10,850	0.0%	
Grants with Powers :- Indirect Expenditure	59,913	59,913	83,390	23,477	0	23,477	71.8%	0
Net Income over Expenditure	(55,844)	(55,844)	(81,140)	(25,296)				
<u>220 Finance and General Purposes</u>								
1870 Bank Interest Received Income	841	841	6,000	5,159			14.0%	
1900 Precept Income	341,200	341,200	682,400	341,200			50.0%	
1902 Western Power WayLeave	0	0	220	220			0.0%	
Finance and General Purposes :- Income	342,041	342,041	688,620	346,579			49.7%	0
4130 Insurance	0	0	19,000	19,000		19,000	0.0%	
4430 Advertising	0	0	1,000	1,000		1,000	0.0%	
4433 Card Machine rental	25	25	600	575		575	4.2%	
4435 Card Machine Transactions	10	10	0	(10)		(10)	0.0%	
4460 Subscriptions	1,610	1,610	5,000	3,390		3,390	32.2%	
4550 Bank Charges	66	66	500	434		434	13.2%	
4551 Data Protection	0	0	500	500		500	0.0%	
4579 Audit Internal	0	0	2,500	2,500		2,500	0.0%	
4580 Audit External	0	0	3,000	3,000		3,000	0.0%	
4590 Professional Services	76	76	10,000	9,924		9,924	0.8%	
4592 PPE/Health & Safety	0	0	500	500		500	0.0%	
Finance and General Purposes :- Indirect Expenditure	1,787	1,787	42,600	40,813	0	40,813	4.2%	0
Net Income over Expenditure	340,254	340,254	646,020	305,766				
<u>225 Councillors/Newsletter</u>								
4420 Newsletter	0	0	500	500		500	0.0%	
4500 Town Mayors Expenses	14	14	1,000	986		986	1.4%	
4502 Mayor's Advertising	90	90	500	410		410	18.1%	
4520 Councillors Expenses	0	0	500	500		500	0.0%	
4525 Councillors Training	0	0	1,500	1,500		1,500	0.0%	
4545 Annual & Other Meetings	0	0	1,000	1,000		1,000	0.0%	
Councillors/Newsletter :- Indirect Expenditure	105	105	5,000	4,895	0	4,895	2.1%	0
Net Expenditure	(105)	(105)	(5,000)	(4,895)				

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
230 Management and Payroll								
4000 Staff Salaries	12,256	12,256	283,447	271,191		271,191	4.3%	
4001 Agency Cover	0	0	8,000	8,000		8,000	0.0%	
4018 National Insurance	6,834	6,834	0	(6,834)		(6,834)	0.0%	
4019 Pension	5,808	5,808	0	(5,808)		(5,808)	0.0%	
4050 Staff Training	(83)	(83)	4,000	4,083		4,083	(2.1%)	
4051 Officers Travel/Conference/Sub	0	0	1,500	1,500		1,500	0.0%	
Management and Payroll :- Indirect Expenditure	24,815	24,815	296,947	272,132	0	272,132	8.4%	0
Net Expenditure	(24,815)	(24,815)	(296,947)	(272,132)				
235 Office Facilities & Equipment								
4170 Maintenance	0	0	1,650	1,650		1,650	0.0%	
4400 Stationery	63	63	3,800	3,737		3,737	1.6%	
4405 Photocopier Hire	142	142	3,280	3,138		3,138	4.3%	
4410 Photocopier Costs	269	269	0	(269)		(269)	0.0%	
4415 Office Support & Equipment	223	223	2,500	2,277		2,277	8.9%	
4444 Petty Cash	(158)	(158)	0	158		158	0.0%	
Office Facilities & Equipment :- Indirect Expenditure	539	539	11,230	10,691	0	10,691	4.8%	0
Net Expenditure	(539)	(539)	(11,230)	(10,691)				
301 Planning/Economic Development								
1034 Tourist Information Centre	98	98	100	2			98.3%	
1090 Charter Market Income	1,929	1,929	5,500	3,571			35.1%	
Planning/Economic Development :- Income	2,027	2,027	5,600	3,573			36.2%	0
4543 Neighbourhood Plan	0	0	1,000	1,000		1,000	0.0%	
4546 Traffic Management	0	0	2,000	2,000		2,000	0.0%	
4549 Charter Market improvements	0	0	2,000	2,000		2,000	0.0%	
4553 Tourist Information Centre	0	0	1,000	1,000		1,000	0.0%	
4554 Charter Market Strategy	0	0	5,500	5,500		5,500	0.0%	
Planning/Economic Development :- Indirect Expenditure	0	0	11,500	11,500	0	11,500	0.0%	0
Net Income over Expenditure	2,027	2,027	(5,900)	(7,927)				
401 Full Council								
4400 Stationery	7	7	0	(7)		(7)	0.0%	
4455 Postage	80	80	300	220		220	26.7%	
4480 ICT-Computers	298	298	1,000	702		702	29.8%	

Detailed Income & Expenditure by Budget Heading 30/04/2024

Month No: 1

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4481 Telephones	434	434	5,400	4,966		4,966	8.0%	
4482 Website	3,088	3,088	3,000	(88)		(88)	102.9%	
4483 ICT Services & Software Lease	1,263	1,263	5,350	4,087		4,087	23.6%	
Full Council :- Indirect Expenditure	<u>5,170</u>	<u>5,170</u>	<u>15,050</u>	<u>9,880</u>	<u>0</u>	<u>9,880</u>	<u>34.3%</u>	<u>0</u>
Net Expenditure	<u>(5,170)</u>	<u>(5,170)</u>	<u>(15,050)</u>	<u>(9,880)</u>				
Grand Totals:- Income	350,668	350,668	725,113	374,445			48.4%	
Expenditure	101,486	101,486	726,519	625,033	0	625,033	14.0%	
Net Income over Expenditure	<u>249,182</u>	<u>249,182</u>	<u>(1,406)</u>	<u>(250,588)</u>				
Movement to/(from) Gen Reserve	<u>249,182</u>	<u>249,182</u>						

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2024

Ledbury Town Council Current Year

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	455,041	356,754	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2	(+) Precept or Rates and Levies	605,091	640,671	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	58,521	60,022	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	337,226	376,143	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5	(-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	(-) All other payments	424,673	423,507	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	356,754	257,797	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	341,152	245,401	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	824,217	844,920	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10	Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Working details for ANNUAL RETURN - Year ended 31 March 2024

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
1		158,988	86,811	310		General Fund
1		113	113	320		Earmarked Reserves
1		10,830	25,830	321		EMR - Recreation Ground Equipm
1		9,000	9,000	322		EMR - Traffic Management
1		1,000	1,000	323		EMR - Charter Market Improve
1		110,000	120,000	324		EMR - Listed Buildings
1		10,000	10,000	325		EMR - Elections
1		5,000	5,000	326		EMR - Youth Support
1		24,500	24,500	327		EMR - Play/Skate Park
1		15,000	40,000	328		EMR - War Memorial
1		2,500	2,500	329		EMR - Paths, Bins, Benches
1		5,000	10,000	330		EMR - CCTV
1		5,000	5,000	331		EMR - Advertising
1		2,000	2,000	332		EMR - Climate Change
1		15,000	15,000	333		EMR - Perimeter Wall Cemetery
1		81,110	0	334		EMR Great Places to Visit
1	Balances brought forward	455,041	356,754	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		605,091	640,671	1900	220	Precept Income
2	(+) Precept or Rates and Levies	605,091	640,671	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		1,003	0	1030	201	Market House Income
3		47	246	1034	301	Tourist Information Centre
3		62	47	1036	235	Photocopier Printing
3		9,036	9,382	1090	301	Charter Market Income
3		11,166	13,782	1100	102	Cemetery Interment Income
3		240	0	1101	102	Memorial Bench
3		838	0	1105	102	Exclusive Right of Burial
3		96	1,210	1110	102	Transfer Of Exclusive Right Of
3		0	237	1122	115	Electricity Refund
3		2,134	1,684	1130	102	Cemetery Memorial Permit Incom
3		-1	0	1131	102	Cemetery Deed Transfers Income
3		2,333	2,167	1160	102	Mortuary Rent Income
3		109	150	1161	102	Chapel Hire
3		1,509	392	1270	115	Christmas Lights Event
3		0	950	1271	127	Event Sponsorship
3		1,667	3,333	1289	118	War Memorial Refund
3		1,218	1,759	1450	105	Painted Room Sales Income
3		2,824	3,685	1451	105	Painted Room Donations Income
3		3,000	4,301	1460	120	Ceremony Room Income
3		0	100	1460	202	Ceremony Room Income
3		1,393	0	1460	205	Ceremony Room Income
3		716	555	1471	127	Dog Poop Bags
3		0	2	1471	301	Dog Poop Bags

Working details for ANNUAL RETURN - Year ended 31 March 2024

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
3		2,250	2,250	1718	214	October Fair Donation Income
3		11,154	0	1720	214	Welcome Back Fund
3		175	0	1721	214	Grant Sponsorship
3		0	1,500	1723	214	LTC Grants
3		3,585	11,044	1870	220	Bank Interest Received Income
3		0	1,040	1871	220	Professional Services Refund
3		1,843	0	1874	220	CommunityHall Electricity CCTV
3		0	340	1899	220	Insurance Claim
3		126	126	1902	220	Western Power WayLeave
3		0	-260	4232	118	Gazebos
3	(+) Total other receipts	58,521	60,022	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		22,743	33,128	4000	102	Staff Salaries
4		0	22,956	4000	103	Staff Salaries
4		8,861	10,519	4000	105	Staff Salaries
4		0	837	4000	108	Staff Salaries
4		96	0	4000	202	Staff Salaries
4		162,097	237,201	4000	230	Staff Salaries
4		0	1	4018	103	National Insurance
4		65,383	27,103	4018	230	National Insurance
4		78,047	44,399	4019	230	Pension
4	(-) Staff costs	337,226	376,143	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.		
5	(-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).		
6		0	-471	1037	235	Photocopier costs refund
6		736	14,383	4001	102	Agency Cover
6		1,203	6,309	4001	230	Agency Cover
6		0	818	4001	301	Agency Cover
6		0	1,500	4007	120	Ceremony Room Licence Fee
6		17	190	4009	120	Wedding Refunds
6		634	625	4013	125	Devolved Services (grass cutti
6		1,008	528	4014	125	Lengthsman Scheme/P3 Scheme
6		0	11	4020	120	Cleaning
6		0	296	4020	202	Cleaning
6		0	82	4021	101	Rubbish Collection
6		191	0	4021	201	Rubbish Collection
6		384	613	4021	202	Rubbish Collection
6		0	258	4050	225	Staff Training
6		2,663	5,972	4050	230	Staff Training
6		0	99	4051	127	Officers Travel/Conference/Sub
6		1,035	2,328	4051	230	Officers Travel/Conference/Sub
6		0	102	4051	235	Officers Travel/Conference/Sub

Working details for ANNUAL RETURN - Year ended 31 March 2024

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	2,807	2,947	4110	102	Rates
6	539	337	4110	201	Rates
6	7,236	7,653	4110	202	Rates
6	272	0	4110	210	Rates
6	86	21	4115	102	Water
6	61	74	4115	201	Water
6	577	827	4115	202	Water
6	0	1,066	4116	202	Confidential Waste - Shredding
6	0	24,000	4118	302	Buses4Us
6	694	296	4122	102	Electricity
6	2,480	0	4122	105	Electricity
6	5,237	972	4122	108	Electricity
6	161	0	4122	110	Electricity
6	611	2,200	4122	115	Electricity
6	874	2,220	4122	201	Electricity
6	1,255	11,709	4122	202	Electricity
6	15,961	19,213	4130	220	Insurance
6	2,914	3,367	4150	202	Cleaning
6	49	449	4155	202	Housekeeping
6	70	0	4160	202	Window Cleaning
6	440	0	4170	101	Maintenance
6	2,646	1,906	4170	102	Maintenance
6	6	0	4170	105	Maintenance
6	120	120	4170	108	Maintenance
6	637	0	4170	110	Maintenance
6	173	27,953	4170	201	Maintenance
6	1,157	1,128	4170	202	Maintenance
6	0	539	4170	235	Maintenance
6	225	0	4171	202	PAT Testing
6	0	2,645	4174	102	CCTV New/ Security
6	65	0	4174	110	CCTV New/ Security
6	446	1,137	4175	110	CCTV Maintenance
6	8,763	7,340	4176	118	CCTV Link to Hereford
6	3,866	2,842	4185	202	Alarms
6	1,115	654	4200	102	New Equipment
6	59	0	4200	108	New Equipment
6	0	64	4201	102	Equipment Hire
6	4,400	3,703	4205	108	Grounds Maintenance (Contract)
6	13,433	13,440	4205	110	Grounds Maintenance (Contract)
6	-385	0	4206	101	Grounds Maintenance
6	1,964	3,840	4206	102	Grounds Maintenance
6	38	0	4206	108	Grounds Maintenance
6	122	743	4206	110	Grounds Maintenance
6	208	387	4209	108	Dog Hill Wood Maintenance
6	976	0	4210	108	Dog Hill Wood Coppicing
6	3,471	38,902	4221	118	War Memorial refurbishment

Working details for ANNUAL RETURN - Year ended 31 March 2024

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	0	1,220	4223	102	Perimeter Wall Repairs
6	218	78	4224	101	Wheely Bins Refuse Collection
6	700	0	4224	110	Wheely Bins Refuse Collection
6	1,435	2,828	4225	102	Skip Hire
6	1,465	10,430	4228	108	General Tree works
6	63	63	4230	110	ROSPA Reports
6	62,527	9,500	4235	110	Play Equipment-New
6	6,533	3,390	4236	110	Play Equipment Maintenance
6	9,070	160	4237	110	Skate Park Maintenance
6	2,931	0	4238	110	Youth Shelter Maintenance
6	2,788	1,215	4250	102	Tree Works/Property Maintenance
6	106	0	4252	108	General Park Maintenance
6	6,140	0	4270	110	Litter Bins & Benches
6	363	491	4271	127	Dog Bags
6	72	334	4276	118	External power supply -High St
6	0	535	4280	118	Station Telephone Kiosk
6	97	1,864	4285	118	Defibrillator Maintenance
6	523	179	4300	102	Vehicle Repair
6	666	1,253	4330	102	Fuel
6	868	1,212	4340	102	Insurance, Tax & MOT
6	6,403	5,754	4400	235	Stationery
6	164	28	4400	401	Stationery
6	821	930	4405	235	Photocopier Hire
6	3,103	4,179	4410	235	Photocopier Costs
6	254	36	4415	202	Office Support & Equipment
6	-48	0	4415	230	Office Support & Equipment
6	5,981	1,111	4415	235	Office Support & Equipment
6	-2,916	3,887	4415	401	Office Support & Equipment
6	308	2,057	4416	102	Equipment Maintenance
6	926	682	4430	105	Advertising
6	1,422	883	4430	220	Advertising
6	0	19	4432	302	Phone Box
6	311	537	4433	105	Card Machine rental
6	150	438	4433	220	Card Machine rental
6	303	451	4434	105	Music Licence
6	31	0	4435	105	Card Machine Transactions
6	26	0	4435	220	Card Machine Transactions
6	207	528	4444	235	Petty Cash
6	350	439	4455	401	Postage
6	5,471	5,623	4460	220	Subscriptions
6	4,662	5,705	4481	401	Telephones
6	1,447	1,764	4482	401	Website
6	8,114	8,651	4483	401	ICT Services & Software Lease
6	448	243	4500	225	Town Mayors Expenses
6	450	304	4501	210	Mayor's Hospitality
6	0	194	4520	225	Councillors Expenses

Working details for ANNUAL RETURN - Year ended 31 March 2024

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6	99	613	4525	225	Councillors Training
6	30	20	4531	210	Roll of Honour
6	260	140	4532	210	Flag Pole
6	1,056	561	4535	210	Civic Hospitality
6	0	446	4540	225	Election Expenses
6	1,063	0	4543	301	Neighbourhood Plan
6	1,716	581	4545	225	Annual & Other Meetings
6	3,830	0	4546	301	Traffic Management
6	30	0	4549	301	Charter Market improvements
6	16	0	4550	105	Bank Charges
6	722	773	4550	220	Bank Charges
6	0	50	4551	220	Data Protection
6	257	888	4553	301	Tourist Information Centre
6	732	2,124	4579	220	Audit Internal
6	0	1,680	4580	220	Audit External
6	24,568	13,839	4590	220	Professional Services
6	222	429	4592	102	PPE/Health & Safety
6	0	85	4592	103	PPE/Health & Safety
6	14	337	4592	220	PPE/Health & Safety
6	11,235	1,080	4594	102	Cemetery Mapping
6	0	158	4595	127	Climate Change
6	140	0	4600	127	Town Crier/Fees & Subs
6	174	150	4605	127	Events Barriers
6	6,560	12,795	4607	127	Events
6	19,571	31,930	4640	115	Christmas Lights & Install
6	0	135	4641	115	Christmas Lights
6	0	948	4642	115	Christmas Lights Event
6	3,809	3,100	4650	115	Ledbury In Bloom
6	318	0	4700	105	Stock Purchase
6	75	287	4703	107	Promotional Material
6	0	340	4705	107	Signage
6	169	573	4800	214	Barrett Browning Clock
6	5,000	5,000	4805	214	Citizens Advice Worcs
6	0	500	4826	214	Malvern Hills AONB Partnership
6	10,000	10,000	4827	214	Community Action Ledbury
6	142	25	4850	127	Poppy Wreath
6	83,632	9	4857	214	Great Places to Visit Funding
6	83	0	4858	214	Welcome Back Fund
6	101	192	4875	214	Distinguished Citizen Awards
6	874	1,151	4876	214	October Fair Expenditure
6	0	77	4881	401	Building Reserves
6	0	4,320	4886	302	John Masefield Memorial
6	19,530	21,290	4890	214	Unspecified Grants
6	0	4,000	4891	214	Age Uk Hereford Localities
6	0	1,500	4892	214	Dream Your Future
6	0	2,500	4893	214	Ledbury Food Bank

Working details for ANNUAL RETURN - Year ended 31 March 2024

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
6		0	1,350	4894	214	Ledbury Methodist Church
6	(-) All other payments	424,673	423,507	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	356,754	257,797	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		11,279	14,092	200		Lloyds A/c (235) (Bus Ext)
8		174,923	68,674	202		Premier A/c (736) Comm Call
8		154,841	162,580	203		Public Sector Deposit Fund
8		108	56	215		Petty Cash
8	Total value of cash and short term investments	341,152	245,401	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		824,217	0			Total Fixed Assets
9	Total fixed assets plus long term investments and assets	824,217	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.		
10	Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		

10/04/2024

Ledbury Town Council Current Year

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Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

Current Assets

1,628	Debtors	66
17,122	Vat Due	12,418
1,728	Stock	1,728
11,279	Lloyds A/c (235) (Bus Ext)	14,092
174,923	Premier A/c (736) Comm Call	68,674
154,841	Public Sector Deposit Fund	162,580
108	Petty Cash	56

361,630

259,613

361,630 Total Assets

259,613

Current Liabilities

0	Creditors	1,816
4,400	Accruals & Other Creditors	0
475	Receipts in Advance	0

4,875

1,816

356,754 Total Assets Less Current Liabilities

257,797

Represented By

86,811	General Fund	41,820
113	Earmarked Reserves	113
25,830	EMR - Recreation Ground Equipm	25,830
9,000	EMR - Traffic Management	9,000
1,000	EMR - Charter Market Improveme	1,000
120,000	EMR - Listed Buildings	93,022
10,000	EMR - Elections	10,000
5,000	EMR - Youth Support	5,000
24,500	EMR- Play/Skate Park	24,500
40,000	EMR - War Memorial	15,656
2,500	EMR - Paths, Bins, Benches	2,500
10,000	EMR - CCTV	7,355
5,000	EMR - Advertising	5,000
2,000	EMR - Climate Change	2,000
15,000	EMR - Perimeter Wall Cemetery	15,000

356,754

257,797

10/04/2024

Ledbury Town Council Current Year

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Balance Sheet as at 31st March 2024

31st March 2023

31st March 2024

The above statement represents fairly the financial position of the authority as at 31st March 2024 and reflects its Income and Expenditure during the year.

Signed :
Chairman

_____ Date : _____

Signed :
Responsible
Financial



_____ Date : 15 May 2024

Ledbury Town Council Current Year
Income and Expenditure Account for Year Ended 31st March 2024

31st March 2023		31st March 2024
	Operating Income	
16,915	Cemetery & Buildings	18,993
4,042	Painted Room	5,444
1,509	Town Centre Decorations	629
1,667	Minor Infrastructure	3,073
3,000	Non-Statutory Services	4,301
716	Services and Events	1,505
1,003	Market House	0
0	Town Council Offices	100
1,393	Ceremony Room	0
13,579	Grants with Powers	3,750
610,645	Finance and General Purposes	653,221
62	Office Facilities & Equipment	47
9,082	Planning/Economic Development	9,630
<u>663,612</u>	Total Income	<u>700,693</u>
	Running Costs	
273	Closed Churchyard	160
50,835	Cemetery & Buildings	71,357
0	Grounds Maintenance	23,042
13,250	Painted Room	12,188
75	Town Promotion	626
12,609	Amenity Areas	16,449
102,826	Recreation Ground	28,432
23,990	Town Centre Decorations	38,312
12,402	Minor Infrastructure	48,975
17	Non-Statutory Services	1,701
1,642	Green Spaces Maintenance	1,153
7,379	Services and Events	13,718
1,837	Market House	30,585
18,083	Town Council Offices	29,986
2,069	Civic Matters	1,025
119,389	Grants with Powers	48,065
49,065	Finance and General Purposes	44,961
2,263	Councillors/Newsletter	2,335
310,380	Management and Payroll	323,313
16,515	Office Facilities & Equipment	12,671
5,180	Planning/Economic Development	1,706
0	Special Projects	28,339
11,821	Full Council	20,551
<u>761,899</u>	Total Expenditure	<u>799,650</u>

Ledbury Town Council Current Year

Income and Expenditure Account for Year Ended 31st March 2024

31st March 2023		31st March 2024
	General Fund Analysis	
158,988	Opening Balance	86,811
663,612	Plus : Income for Year	700,693
<u>822,600</u>		<u>787,504</u>
761,899	Less : Expenditure for Year	799,650
<u>60,701</u>		<u>(12,146)</u>
(26,110)	Transfers TO / FROM Reserves	(53,967)
<u>86,811</u>	Closing Balance	<u>41,820</u>

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
102	Other Debtors			215.00	
120	Vat Due			12,417.50	
150	Stock			1,727.69	
200	Lloyds A/c (235) (Bus Ext)			14,091.60	
202	Premier A/c (736) Comm Call			68,673.64	
203	Public Sector Deposit Fund			162,579.92	
215	Petty Cash			56.22	
310	General Fund				86,811.49
320	Earmarked Reserves				112.92
321	EMR - Recreation Ground Equipm				25,830.00
322	EMR - Traffic Management				9,000.00
323	EMR - Charter Market Improveme				1,000.00
324	EMR - Listed Buildings				93,022.40
325	EMR - Elections				10,000.00
326	EMR - Youth Support				5,000.00
327	EMR- Play/Skate Park				24,500.00
328	EMR - War Memorial				15,656.07
329	EMR - Paths, Bins, Benches				2,500.00
330	EMR - CCTV				7,355.00
331	EMR - Advertising				5,000.00
332	EMR - Climate Change				2,000.00
333	EMR - Perimeter Wall Cemetery				15,000.00
1034	Tourist Information Centre	301	Planning/Economic Development		246.00
1036	Photocopier Printing	235	Office Facilities & Equipment		46.70
1037	Photocopier costs refund	235	Office Facilities & Equipment		471.48
1090	Charter Market Income	301	Planning/Economic Development		9,315.68
1100	Cemetery Interment Income	102	Cemetery & Buildings		13,782.55
1105	Exclusive Right of Burial	102	Cemetery & Buildings	0.50	
1110	Transfer Of Exclusive Right Of	102	Cemetery & Buildings		1,210.50
1122	Electricity Refund	115	Town Centre Decorations		237.17
1130	Cemetery Memorial Permit Incom	102	Cemetery & Buildings		1,684.00
1131	Cemetery Deed Transfers Income	102	Cemetery & Buildings	0.50	
1160	Mortuary Rent Income	102	Cemetery & Buildings		6.71
1161	Chapel Hire	102	Cemetery & Buildings		150.00
1270	Christmas Lights Event	115	Town Centre Decorations		392.15
1271	Event Sponsorship	127	Services and Events		950.00
1289	War Memorial Refund	118	Minor Infrastructure		3,333.36
1450	Painted Room Sales Income	105	Painted Room		1,758.90
1451	Painted Room Donations Income	105	Painted Room		3,685.00
1460	Ceremony Room Income	120	Non-Statutory Services		4,885.80
1460	Ceremony Room Income	202	Town Council Offices		100.00
1460	Ceremony Room Income	205	Ceremony Room	585.26	

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
1471	Dog Poop Bags	127	Services and Events		555.00
1471	Dog Poop Bags	301	Planning/Economic Development		2.00
1718	October Fair Donation Income	214	Grants with Powers		2,250.00
1723	LTC Grants	214	Grants with Powers		1,500.00
1870	Bank Interest Received Income	220	Finance and General Purposes		11,044.35
1871	Professional Services Refund	220	Finance and General Purposes		1,040.00
1876	Alarms	202	Town Council Offices	1,613.68	
1899	Insurance Claim	220	Finance and General Purposes		340.00
1900	Precept Income	220	Finance and General Purposes		640,671.00
1902	Western Power WayLeave	220	Finance and General Purposes		125.95
4000	Staff Salaries	102	Cemetery & Buildings	33,127.67	
4000	Staff Salaries	103	Grounds Maintenance	22,955.83	
4000	Staff Salaries	105	Painted Room	10,518.54	
4000	Staff Salaries	108	Amenity Areas	836.55	
4000	Staff Salaries	230	Management and Payroll	237,201.01	
4001	Agency Cover	102	Cemetery & Buildings	14,382.74	
4001	Agency Cover	230	Management and Payroll	5,490.88	
4001	Agency Cover	301	Planning/Economic Development	818.07	
4007	Ceremony Room Licence Fee	120	Non-Statutory Services	1,500.00	
4009	Wedding Refunds	120	Non-Statutory Services	190.00	
4013	Devolved Services (grass cutti	125	Green Spaces Maintenance	624.96	
4014	Lengthsman Scheme/P3 Scheme	125	Green Spaces Maintenance	528.00	
4018	National Insurance	102	Cemetery & Buildings	0.18	
4018	National Insurance	103	Grounds Maintenance	0.99	
4018	National Insurance	230	Management and Payroll	27,103.32	
4019	Pension	102	Cemetery & Buildings	0.18	
4019	Pension	103	Grounds Maintenance	0.01	
4019	Pension	230	Management and Payroll	44,399.35	
4020	Cleaning	120	Non-Statutory Services	10.60	
4020	Cleaning	202	Town Council Offices	296.00	
4021	Rubbish Collection	101	Closed Churchyard	82.10	
4021	Rubbish Collection	202	Town Council Offices	612.64	
4050	Staff Training	225	Councillors/Newsletter	258.00	
4050	Staff Training	230	Management and Payroll	5,472.03	
4051	Officers Travel/Conference/Sub	127	Services and Events	99.00	
4051	Officers Travel/Conference/Sub	230	Management and Payroll	2,328.29	
4051	Officers Travel/Conference/Sub	235	Office Facilities & Equipment	101.90	
4110	Rates	102	Cemetery & Buildings	2,947.23	
4110	Rates	201	Market House	336.96	
4110	Rates	202	Town Council Offices	7,653.27	
4115	Water	102	Cemetery & Buildings	20.63	
4115	Water	201	Market House	73.91	

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4115	Water	202	Town Council Offices	827.08	
4116	Confidential Waste - Shredding	202	Town Council Offices	1,066.18	
4118	Buses4Us	302	Special Projects	24,000.00	
4122	Electricity	102	Cemetery & Buildings	295.95	
4122	Electricity	108	Amenity Areas	972.38	
4122	Electricity	115	Town Centre Decorations	2,199.88	
4122	Electricity	201	Market House	2,220.25	
4122	Electricity	202	Town Council Offices	11,709.27	
4130	Insurance	220	Finance and General Purposes	19,213.02	
4150	Cleaning	202	Town Council Offices	3,367.00	
4155	Housekeeping	202	Town Council Offices	448.75	
4170	Maintenance	102	Cemetery & Buildings	1,905.57	
4170	Maintenance	108	Amenity Areas	120.00	
4170	Maintenance	201	Market House	27,953.43	
4170	Maintenance	202	Town Council Offices	1,128.18	
4170	Maintenance	235	Office Facilities & Equipment	539.00	
4173	Defibrillator maintenance	108	Amenity Areas		0.05
4174	CCTV New/ Security	102	Cemetery & Buildings	2,645.00	
4175	CCTV Maintenance	110	Recreation Ground	1,136.53	
4176	CCTV Link to Hereford	118	Minor Infrastructure	7,339.82	
4185	Alarms	202	Town Council Offices	1,228.01	
4200	New Equipment	102	Cemetery & Buildings	653.63	
4201	Equipment Hire	102	Cemetery & Buildings	64.00	
4205	Grounds Maintenance (Contract)	108	Amenity Areas	3,703.26	
4205	Grounds Maintenance (Contract)	110	Recreation Ground	13,440.00	
4206	Grounds Maintenance	102	Cemetery & Buildings	3,839.86	
4206	Grounds Maintenance	110	Recreation Ground	700.83	
4209	Dog Hill Wood Maintenance	108	Amenity Areas	386.63	
4221	War Memorial refurbishment	118	Minor Infrastructure	38,902.16	
4223	Perimeter Wall Repairs	102	Cemetery & Buildings	1,220.00	
4224	Wheely Bins Refuse Collection	101	Closed Churchyard	78.20	
4225	Skip Hire	102	Cemetery & Buildings	2,613.00	
4228	General Tree works	108	Amenity Areas	10,430.48	
4230	ROSPA Reports	110	Recreation Ground	62.50	
4232	Gazebos	118	Minor Infrastructure	260.00	
4235	Play Equipment-New	110	Recreation Ground	9,500.00	
4236	Play Equipment Maintenance	110	Recreation Ground	3,390.00	
4237	Skate Park Maintenance	110	Recreation Ground	160.00	
4250	Tree Works/Property Maintenance	102	Cemetery & Buildings	1,215.00	
4271	Dog Bags	127	Services and Events	491.04	
4276	External power supply -High St	118	Minor Infrastructure	334.38	
4280	Station Telephone Kiosk	118	Minor Infrastructure	534.79	

Account Number Order

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4285	Defibrillator Maintenance	118	Minor Infrastructure	1,863.95	
4300	Vehicle Repair	102	Cemetery & Buildings	179.00	
4330	Fuel	102	Cemetery & Buildings	1,253.28	
4340	Insurance, Tax & MOT	102	Cemetery & Buildings	1,212.16	
4400	Stationery	225	Councillors/Newsletter		0.41
4400	Stationery	230	Management and Payroll	0.39	
4400	Stationery	235	Office Facilities & Equipment	5,754.86	
4400	Stationery	401	Full Council	28.15	
4405	Photocopier Hire	235	Office Facilities & Equipment	930.00	
4410	Photocopier Costs	235	Office Facilities & Equipment	4,178.80	
4415	Office Support & Equipment	202	Town Council Offices	35.50	
4415	Office Support & Equipment	235	Office Facilities & Equipment	1,110.76	
4415	Office Support & Equipment	401	Full Council	3,887.13	
4416	Equipment Maintenance	102	Cemetery & Buildings	2,057.41	
4430	Advertising	105	Painted Room	681.61	
4430	Advertising	220	Finance and General Purposes	883.20	
4432	Phone Box	302	Special Projects	18.78	
4433	Card Machine rental	105	Painted Room	536.93	
4433	Card Machine rental	220	Finance and General Purposes	438.42	
4434	Music Licence	105	Painted Room	451.36	
4435	Card Machine Transactions	108	Amenity Areas		0.24
4435	Card Machine Transactions	220	Finance and General Purposes	0.14	
4444	Petty Cash	235	Office Facilities & Equipment	527.95	
4455	Postage	401	Full Council	438.75	
4460	Subscriptions	220	Finance and General Purposes	5,323.39	
4481	Telephones	401	Full Council	5,705.32	
4482	Website	401	Full Council	1,764.00	
4483	ICT Services & Software Lease	401	Full Council	8,650.87	
4500	Town Mayors Expenses	225	Councillors/Newsletter	242.66	
4501	Mayor's Hospitality	210	Civic Matters	303.95	
4502	Mayor's Advertising	225	Councillors/Newsletter		30.00
4520	Councillors Expenses	225	Councillors/Newsletter	193.78	
4525	Councillors Training	225	Councillors/Newsletter	613.48	
4531	Roll of Honour	210	Civic Matters	50.00	
4532	Flag Pole	210	Civic Matters	140.00	
4535	Civic Hospitality	210	Civic Matters	560.71	
4540	Election Expenses	225	Councillors/Newsletter	445.74	
4545	Annual & Other Meetings	225	Councillors/Newsletter	581.00	
4550	Bank Charges	220	Finance and General Purposes	773.07	
4551	Data Protection	220	Finance and General Purposes	50.00	
4553	Tourist Information Centre	301	Planning/Economic Development	887.73	
4579	Audit Internal	220	Finance and General Purposes	2,123.50	

Continued over page

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4580	Audit External	220	Finance and General Purposes	1,680.00	
4590	Professional Services	220	Finance and General Purposes	11,679.30	
4592	PPE/Health & Safety	102	Cemetery & Buildings	429.43	
4592	PPE/Health & Safety	103	Grounds Maintenance	85.34	
4592	PPE/Health & Safety	220	Finance and General Purposes	337.20	
4594	Cemetery Mapping	102	Cemetery & Buildings	990.00	
4595	Climate Change	127	Services and Events	158.05	
4605	Events Barriers	127	Services and Events	150.35	
4607	Events	127	Services and Events	12,728.96	
4640	Christmas Lights & Install	115	Town Centre Decorations	31,929.51	
4641	Christmas Lights	115	Town Centre Decorations	135.00	
4642	Christmas Lights Event	115	Town Centre Decorations	947.70	
4650	Ledbury In Bloom	115	Town Centre Decorations	3,100.00	
4703	Promotional Material	107	Town Promotion	286.52	
4705	Signage	107	Town Promotion	339.85	
4800	Barrett Browning Clock	214	Grants with Powers	572.80	
4805	Citizens Advice Worcs	214	Grants with Powers	5,000.00	
4826	Malvern Hilss AONB Partnership	214	Grants with Powers	500.00	
4827	Community Action Ledbury	214	Grants with Powers	10,000.00	
4850	Poppy Wreath	127	Services and Events	25.00	
4857	Great Places to Visit Funding	214	Grants with Powers	8.61	
4875	Distinguished Citizen Awards	214	Grants with Powers	192.29	
4876	October Fair Expenditure	214	Grants with Powers	1,151.32	
4881	Building Reserves	401	Full Council	76.62	
4886	John Masfield Memorial	302	Special Projects	4,320.42	
4890	Unspecified Grants	214	Grants with Powers	21,290.00	
4891	Age Uk Hereford Localities	214	Grants with Powers	4,000.00	
4892	Dream Your Future	214	Grants with Powers	1,500.00	
4893	Ledbury Food Bank	214	Grants with Powers	2,500.00	
4894	Ledbury Methodist Church	214	Grants with Powers	1,350.00	
6000	Transfers from EMR	102	Cemetery & Buildings		2,645.00
6000	Transfers from EMR	118	Minor Infrastructure		24,343.93
6000	Transfers from EMR	201	Market House		26,977.60

Trial Balance Totals :	1,056,569.41	1,056,569.41
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Difference	0.00
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Detailed Balance Sheet - Excluding Stock Movement

Month 12 Date 31/03/2024

<u>A/c</u>	<u>Description</u>	<u>Actual</u>
<u>Current Assets</u>		
102	Other Debtors	215
120	Vat Due	12,418
150	Stock	1,728
200	Lloyds A/c (235) (Bus Ext)	14,092
202	Premier A/c (736) Comm Call	68,674
203	Public Sector Deposit Fund	162,580
215	Petty Cash	56
Total Current Assets		259,762
<u>Represented by :-</u>		
300	Current Year Fund	(96,993)
310	General Fund	140,778
20	Earmarked Reserves	113
321	EMR - Recreation Ground Equipm	25,830
322	EMR - Traffic Management	9,000
323	EMR - Charter Market Improveme	1,000
324	EMR - Listed Buildings	93,022
325	EMR - Elections	10,000
326	EMR - Youth Support	5,000
327	EMR- Play/Skate Park	24,500
328	EMR - War Memorial	15,656
329	EMR - Paths, Bins, Benches	2,500
330	EMR - CCTV	7,355
331	EMR - Advertising	5,000
332	EMR - Climate Change	2,000
333	EMR - Perimeter Wall Cemetery	15,000
Total Equity		259,762

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
120	Vat Due			1,732.31	
150	Stock			1,727.69	
200	Lloyds A/c (235) (Bus Ext)			20,156.10	
202	Premier A/c (736) Comm Call			319,851.50	
203	Public Sector Deposit Fund			163,302.36	
215	Petty Cash			208.36	
310	General Fund				41,820.13
320	Earmarked Reserves				112.92
321	EMR - Recreation Ground Equipm				25,830.00
322	EMR - Traffic Management				9,000.00
323	EMR - Charter Market Improve				1,000.00
324	EMR - Listed Buildings				93,022.40
325	EMR - Elections				10,000.00
326	EMR - Youth Support				5,000.00
327	EMR- Play/Skate Park				24,500.00
328	EMR - War Memorial				15,656.07
329	EMR - Paths, Bins, Benches				2,500.00
330	EMR - CCTV				7,355.00
331	EMR - Advertising				5,000.00
332	EMR - Climate Change				2,000.00
333	EMR - Perimeter Wall Cemetery				15,000.00
1034	Tourist Information Centre	301	Planning/Economic Development		98.30
1090	Charter Market Income	301	Planning/Economic Development		1,929.00
1100	Cemetery Interment Income	102	Cemetery & Buildings		620.00
1130	Cemetery Memorial Permit Incom	102	Cemetery & Buildings		185.00
1160	Mortuary Rent Income	102	Cemetery & Buildings		233.00
1161	Chapel Hire	102	Cemetery & Buildings		100.00
1289	War Memorial Refund	118	Minor Infrastructure		277.78
1450	Painted Room Sales Income	105	Painted Room		153.20
1451	Painted Room Donations Income	105	Painted Room		317.30
1460	Ceremony Room Income	120	Non-Statutory Services		620.00
1471	Dog Poop Bags	127	Services and Events		25.00
1724	Shop Front Contribution	214	Grants with Powers		4,068.34
1870	Bank Interest Received Income	220	Finance and General Purposes		840.82
1900	Precept Income	220	Finance and General Purposes		341,200.00
4000	Staff Salaries	102	Cemetery & Buildings	4,119.89	
4000	Staff Salaries	103	Grounds Maintenance	1,594.56	
4000	Staff Salaries	105	Painted Room	734.15	
4000	Staff Salaries	230	Management and Payroll	12,256.44	
4014	Lengthsman Scheme/P3 Scheme	125	Green Spaces Maintenance	528.00	
4018	National Insurance	230	Management and Payroll	6,833.99	
4019	Pension	230	Management and Payroll	5,808.36	

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
4050	Staff Training	230	Management and Payroll		83.33
4110	Rates	102	Cemetery & Buildings	260.94	
4110	Rates	201	Market House	56.96	
4110	Rates	202	Town Council Offices	701.01	
4115	Water	102	Cemetery & Buildings	9.39	
4115	Water	202	Town Council Offices	52.62	
4122	Electricity	102	Cemetery & Buildings	20.50	
4122	Electricity	108	Amenity Areas	354.64	
4122	Electricity	201	Market House	25.23	
4150	Cleaning	202	Town Council Offices	296.00	
4170	Maintenance	202	Town Council Offices	80.00	
4206	Grounds Maintenance	110	Recreation Ground		0.01
4276	External power supply -High St	118	Minor Infrastructure		140.76
4330	Fuel	102	Cemetery & Buildings	67.66	
4400	Stationery	235	Office Facilities & Equipment	62.70	
4400	Stationery	401	Full Council	6.87	
4405	Photocopier Hire	235	Office Facilities & Equipment	141.70	
4410	Photocopier Costs	235	Office Facilities & Equipment	268.93	
4415	Office Support & Equipment	235	Office Facilities & Equipment	223.49	
4433	Card Machine rental	105	Painted Room	39.80	
4433	Card Machine rental	220	Finance and General Purposes	25.00	
4435	Card Machine Transactions	220	Finance and General Purposes	10.00	
4444	Petty Cash	235	Office Facilities & Equipment		157.81
4455	Postage	401	Full Council	80.00	
4460	Subscriptions	220	Finance and General Purposes	1,609.82	
4480	ICT-Computers	401	Full Council	298.29	
4481	Telephones	401	Full Council	433.98	
4482	Website	401	Full Council	3,088.00	
4483	ICT Services & Software Lease	401	Full Council	1,262.51	
4500	Town Mayors Expenses	225	Councillors/Newsletter	14.49	
4502	Mayor's Advertising	225	Councillors/Newsletter	90.46	
4535	Civic Hospitality	210	Civic Matters	58.05	
4550	Bank Charges	220	Finance and General Purposes	66.23	
4590	Professional Services	220	Finance and General Purposes	76.00	
4607	Events	127	Services and Events	298.50	
4800	Barrett Browning Clock	214	Grants with Powers	26.17	
4827	Community Action Ledbury	214	Grants with Powers	12,000.00	
4876	October Fair Expenditure	214	Grants with Powers		813.96
4890	Unspecified Grants	214	Grants with Powers	37,850.48	
4891	Age Uk Hereford Localities	214	Grants with Powers	4,000.00	
4892	Dream Your Future	214	Grants with Powers	1,500.00	
4893	Ledbury Food Bank	214	Grants with Powers	2,500.00	

Date : 16/05/2024

Ledbury Town Council Current Year

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Time: 12:15

Trial Balance for Month No: 1

User : SAE

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4894	Ledbury Methodist Church	214	Grants with Powers	1,350.00	
4896	Winter of Well Being	214	Grants with Powers	1,500.00	
Trial Balance Totals :				<u>609,660.13</u>	<u>609,660.13</u>
Difference				0.00	

Ledbury Town Council Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2024

<u>Confirmed Bank & Investment Balances</u>			
<u>Bank Statement Balances</u>			
31/03/2024	Lloyds A/c (235) (Bus Ext)	500.00	
31/03/2024	Lloyds A/c 174 Bus Inst	13,591.60	
31/03/2024	Premier A/c (736) Comm Call	68,673.64	
31/03/2024	Public Sector Deposit Fund	162,579.92	
31/03/2024	Petty Cash	56.22	
			245,401.38
<u>Receipts not on Bank Statement</u>			
			0.00
Closing Balance			245,401.38
<u>All Cash & Bank Accounts</u>			
1	Lloyds A/c (235) (Bus Ext)	14,091.60	
2	DNU Instant Access (174)	0.00	
3	Premier A/c (736) Comm Call	68,673.64	
4	Public Sector Deposit Fund	162,579.92	
5	High Interest A/c	0.00	
6	Petty Cash	56.22	
	Other Cash & Bank Balances	0.00	
	Total Cash & Bank Balances		245,401.38

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Closed Churchyard</u>								
4021 Rubbish Collection	82	82	0	(82)		(82)	0.0%	
4205 Grounds Maintenance (Contract)	0	0	2,500	2,500		2,500	0.0%	
4224 Wheely Bins Refuse Collection	0	78	250	172		172	31.3%	
4250 Tree Works/Property Maintenanc	0	0	1,000	1,000		1,000	0.0%	
Closed Churchyard :- Indirect Expenditure	82	160	3,750	3,590	0	3,590	4.3%	0
Net Expenditure	(82)	(160)	(3,750)	(3,590)				
<u>102 Cemetery & Buildings</u>								
1100 Cemetery Interment Income	1,855	13,782	11,000	(2,782)			125.3%	
1105 Exclusive Right of Burial	1	0	0	0			0.0%	
1110 Transfer Of Exclusive Right Of	(1)	1,210	360	(850)			336.1%	
1130 Cemetery Memorial Permit Incom	0	1,684	2,500	816			67.4%	
1131 Cemetery Deed Transfers Income	1	0	0	0			0.0%	
1160 Mortuary Rent Income	2,493	2,167	2,500	333			86.7%	
1161 Chapel Hire	0	150	150	0			100.0%	
Cemetery & Buildings :- Income	4,349	18,993	16,510	(2,483)			115.0%	0
4000 Staff Salaries	1,950	33,128	42,043	8,915		8,915	78.8%	
4001 Agency Cover	1,882	14,383	2,000	(12,383)		(12,383)	719.1%	
4018 National Insurance	0	0	0	(0)		(0)	0.0%	
4019 Pension	0	0	0	(0)		(0)	0.0%	
4110 Rates	246	2,947	2,970	23		23	99.2%	
4115 Water	0	21	200	179		179	10.3%	
4122 Electricity	27	296	2,000	1,704		1,704	14.8%	
4150 Cleaning	0	0	250	250		250	0.0%	
4170 Maintenance	140	1,906	1,100	(806)		(806)	173.2%	
4174 CCTV New/ Security	0	2,645	0	(2,645)		(2,645)	0.0%	2,645
4200 New Equipment	0	654	1,100	446		446	59.4%	
4201 Equipment Hire	0	64	750	686		686	8.5%	
4206 Grounds Maintenance	3,327	3,840	2,200	(1,640)		(1,640)	174.5%	
4223 Perimeter Wall Repairs	1,220	1,220	2,000	780		780	61.0%	
4225 Skip Hire	903	2,828	1,650	(1,178)		(1,178)	171.4%	
4227 Memorial Testing	0	0	1,000	1,000		1,000	0.0%	
4250 Tree Works/Property Maintenanc	0	1,215	1,000	(215)		(215)	121.5%	
4300 Vehicle Repair	0	179	1,000	821		821	17.9%	
4330 Fuel	180	1,253	1,000	(253)		(253)	125.3%	
4340 Insurance, Tax & MOT	0	1,212	1,000	(212)		(212)	121.2%	
4416 Equipment Maintenance	322	2,057	1,100	(957)		(957)	187.0%	
4592 PPE/Health & Safety	27	429	500	71		71	85.9%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4594 Cemetery Mapping	330	1,080	0	(1,080)		(1,080)	0.0%	
Cemetery & Buildings :- Indirect Expenditure	10,556	71,357	64,863	(6,494)	0	(6,494)	110.0%	2,645
Net Income over Expenditure	(6,207)	(52,364)	(48,353)	4,011				
6000 plus Transfers from EMR	0	2,645						
Movement to/(from) Gen Reserve	(6,207)	(49,719)						
<u>103 Grounds Maintenance</u>								
4000 Staff Salaries	1,516	22,956	25,000	2,044		2,044	91.8%	
4018 National Insurance	0	1	0	(1)		(1)	0.0%	
4019 Pension	0	0	0	(0)		(0)	0.0%	
4592 PPE/Health & Safety	0	85	0	(85)		(85)	0.0%	
Grounds Maintenance :- Indirect Expenditure	1,516	23,042	25,000	1,958	0	1,958	92.2%	0
Net Expenditure	(1,516)	(23,042)	(25,000)	(1,958)				
<u>105 Painted Room</u>								
1450 Painted Room Sales Income	37	1,759	1,000	(759)			175.9%	
1451 Painted Room Donations Income	49	3,685	3,000	(685)			122.8%	
Painted Room :- Income	86	5,444	4,000	(1,444)			136.1%	0
4000 Staff Salaries	920	10,519	8,500	(2,019)		(2,019)	123.7%	
4170 Maintenance	0	0	1,100	1,100		1,100	0.0%	
4430 Advertising	405	682	800	118		118	85.2%	
4433 Card Machine rental	40	537	600	63		63	89.4%	
4434 Music Licence	0	451	350	(101)		(101)	129.0%	
4700 Stock Purchase	0	0	550	550		550	0.0%	
Painted Room :- Indirect Expenditure	1,365	12,188	11,900	(288)	0	(288)	102.4%	0
Net Income over Expenditure	(1,279)	(6,744)	(7,900)	(1,156)				
<u>107 Town Promotion</u>								
4703 Promotional Material	36	287	3,000	2,713		2,713	9.6%	
4704 Tourism/ Town Plan Projects	0	0	5,000	5,000		5,000	0.0%	
4705 Signage	175	340	3,000	2,660		2,660	11.3%	
Town Promotion :- Indirect Expenditure	211	626	11,000	10,374	0	10,374	5.7%	0
Net Expenditure	(211)	(626)	(11,000)	(10,374)				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>108 Amenity Areas</u>								
4000 Staff Salaries	0	837	0	(837)		(837)	0.0%	
4122 Electricity	0	972	1,000	28		28	97.2%	
4170 Maintenance	0	120	0	(120)		(120)	0.0%	
4173 Defibrillator maintenance	0	0	0	0		0	0.0%	
4200 New Equipment	0	0	200	200		200	0.0%	
4204 Dog Hill Wood Management Plan/	0	0	1,000	1,000		1,000	0.0%	
4205 Grounds Maintenance (Contract)	1,010	3,703	4,040	337		337	91.7%	
4209 Dog Hill Wood Maintenance	0	387	500	113		113	77.3%	
4210 Dog Hill Wood Coppicing	0	0	1,000	1,000		1,000	0.0%	
4228 General Tree works	7,450	10,430	1,650	(8,780)		(8,780)	632.2%	
4252 General Park Maintenance	0	0	2,000	2,000		2,000	0.0%	
4435 Card Machine Transactions	0	0	0	0		0	0.0%	
Amenity Areas :- Indirect Expenditure	8,460	16,449	11,390	(5,059)	0	(5,059)	144.4%	0
Net Expenditure	(8,460)	(16,449)	(11,390)	5,059				
<u>110 Recreation Ground</u>								
4175 CCTV Maintenance	0	1,137	1,000	(137)		(137)	113.7%	
4205 Grounds Maintenance (Contract)	3,360	13,440	7,854	(5,586)		(5,586)	171.1%	
4206 Grounds Maintenance	42	743	3,000	2,257		2,257	24.8%	
4224 Wheely Bins Refuse Collection	0	0	8,208	8,208		8,208	0.0%	
4229 Street Light Maintenance	0	0	500	500		500	0.0%	
4230 ROSPA Reports	0	63	71	9		9	88.0%	
4234 Skate Park Equipment	0	0	1,000	1,000		1,000	0.0%	
4235 Play Equipment-New	0	9,500	10,000	500		500	95.0%	
4236 Play Equipment Maintenance	300	3,390	5,000	1,610		1,610	67.8%	
4237 Skate Park Maintenance	0	160	3,000	2,840		2,840	5.3%	
4238 Youth Shelter Maintenance	0	0	1,000	1,000		1,000	0.0%	
Recreation Ground :- Indirect Expenditure	3,702	28,432	40,633	12,201	0	12,201	70.0%	0
Net Expenditure	(3,702)	(28,432)	(40,633)	(12,201)				
<u>115 Town Centre Decorations</u>								
1122 Electricity Refund	0	237	0	(237)			0.0%	
1270 Christmas Lights Event	0	392	1,000	608			39.2%	
Town Centre Decorations :- Income	0	629	1,000	371			62.9%	0
4122 Electricity	0	2,200	0	(2,200)		(2,200)	0.0%	
4640 Christmas Lights & Install	0	31,930	23,000	(8,930)		(8,930)	138.8%	
4641 Christmas Lights	0	135	0	(135)		(135)	0.0%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4642 Christmas Lights Event	0	948	0	(948)		(948)	0.0%	
4650 Ledbury In Bloom	0	3,100	4,000	900		900	77.5%	
Town Centre Decorations :- Indirect Expenditure	0	38,312	27,000	(11,312)	0	(11,312)	141.9%	0
Net Income over Expenditure	0	(37,683)	(26,000)	11,683				
<u>118 Minor Infrastructure</u>								
1289 War Memorial Refund	278	3,333	3,333	(0)			100.0%	
4232 Gazebos	0	(260)	0	260			0.0%	
Minor Infrastructure :- Income	278	3,073	3,333	260			92.2%	0
4176 CCTV Link to Hereford	0	7,340	9,500	2,160		2,160	77.3%	
4221 War Memorial refurbishment	3,726	38,902	0	(38,902)		(38,902)	0.0%	24,344
4276 External power supply -High St	0	334	120	(214)		(214)	278.6%	
4280 Station Telephone Kiosk	95	535	0	(535)		(535)	0.0%	
4285 Defibrillator Maintenance	(0)	1,864	350	(1,514)		(1,514)	532.5%	
Minor Infrastructure :- Indirect Expenditure	3,821	48,975	9,970	(39,005)	0	(39,005)	491.2%	24,344
Net Income over Expenditure	(3,543)	(45,902)	(6,637)	39,265				
6000 plus Transfers from EMR	2,142	24,344						
Movement to/(from) Gen Reserve	(1,401)	(21,558)						
<u>120 Non-Statutory Services</u>								
1460 Ceremony Room Income	(585)	4,301	2,200	(2,101)			195.5%	
Non-Statutory Services :- Income	(585)	4,301	2,200	(2,101)			195.5%	0
4007 Ceremony Room Licence Fee	0	1,500	500	(1,000)		(1,000)	300.0%	
4009 Wedding Refunds	0	190	0	(190)		(190)	0.0%	
4020 Cleaning	11	11	500	489		489	2.1%	
4430 Advertising	0	0	500	500		500	0.0%	
Non-Statutory Services :- Indirect Expenditure	11	1,701	1,500	(201)	0	(201)	113.4%	0
Net Income over Expenditure	(596)	2,600	700	(1,900)				
<u>125 Green Spaces Maintenance</u>								
4013 Devolved Services (grass cutti	156	625	1,000	375		375	62.5%	
4014 Lengthsman Scheme/P3 Scheme	0	528	3,000	2,472		2,472	17.6%	
Green Spaces Maintenance :- Indirect Expenditure	156	1,153	4,000	2,847	0	2,847	28.8%	0
Net Expenditure	(156)	(1,153)	(4,000)	(2,847)				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>127 Services and Events</u>								
1271 Event Sponsorship	100	950	0	(950)			0.0%	
1471 Dog Poop Bags	24	555	1,000	445			55.5%	
Services and Events :- Income	124	1,505	1,000	(505)			150.5%	0
4051 Officers Travel/Conference/Sub	0	99	0	(99)		(99)	0.0%	
4271 Dog Bags	0	491	700	209		209	70.1%	
4595 Climate Change	0	158	2,000	1,842		1,842	7.9%	
4600 Town Crier/Fees & Subs	0	0	500	500		500	0.0%	
4601 Town Crier/Uniforms	0	0	500	500		500	0.0%	
4605 Events Barriers	0	150	100	(50)		(50)	150.3%	
4607 Events	3,828	12,795	7,500	(5,295)		(5,295)	170.6%	
4850 Poppy Wreath	0	25	20	(5)		(5)	125.0%	
Services and Events :- Indirect Expenditure	3,828	13,718	11,320	(2,398)	0	(2,398)	121.2%	0
Net Income over Expenditure	(3,704)	(12,213)	(10,320)	1,893				
<u>201 Market House</u>								
1030 Market House Income	0	0	1,100	1,100			0.0%	
Market House :- Income	0	0	1,100	1,100			0.0%	0
4110 Rates	0	337	1,650	1,313		1,313	20.4%	
4115 Water	8	74	100	26		26	73.9%	
4122 Electricity	48	2,220	1,500	(720)		(720)	148.0%	
4150 Cleaning	0	0	100	100		100	0.0%	
4170 Maintenance	904	27,953	5,000	(22,953)		(22,953)	559.1%	26,978
Market House :- Indirect Expenditure	960	30,585	8,350	(22,235)	0	(22,235)	366.3%	26,978
Net Income over Expenditure	(960)	(30,585)	(7,250)	23,335				
6000 plus Transfers from EMR	0	26,978						
Movement to/(from) Gen Reserve	(960)	(3,607)						
<u>202 Town Council Offices</u>								
1460 Ceremony Room Income	100	100	0	(100)			0.0%	
1876 Alarms	1,614	0	0	0			0.0%	
Town Council Offices :- Income	1,714	100	0	(100)				0
4020 Cleaning	0	296	0	(296)		(296)	0.0%	
4021 Rubbish Collection	118	613	1,000	387		387	61.3%	
4110 Rates	633	7,653	6,820	(833)		(833)	112.2%	
4115 Water	63	827	550	(277)		(277)	150.4%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4116 Confidential Waste - Shredding	146	1,066	780	(286)		(286)	136.7%	
4122 Electricity	195	11,709	6,000	(5,709)		(5,709)	195.2%	
4150 Cleaning	888	3,367	2,500	(867)		(867)	134.7%	
4155 Housekeeping	0	449	500	51		51	89.8%	
4160 Window Cleaning	0	0	250	250		250	0.0%	
4170 Maintenance	559	1,128	3,300	2,172		2,172	34.2%	
4179 Quinquennial Works	0	0	2,000	2,000		2,000	0.0%	
4185 Alarms	1,926	2,842	4,620	1,778		1,778	61.5%	
4415 Office Support & Equipment	0	36	0	(36)		(36)	0.0%	
Town Council Offices :- Indirect Expenditure	4,527	29,986	28,320	(1,666)	0	(1,666)	105.9%	0
Net Income over Expenditure	(2,813)	(29,886)	(28,320)	1,566				
<u>205 Ceremony Room</u>								
1460 Ceremony Room Income	585	0	0	0			0.0%	
Ceremony Room :- Income	585	0	0	0				0
Net Income	585	0	0	0				
<u>210 Civic Matters</u>								
4501 Mayor's Hospitality	40	304	1,100	796		796	27.6%	
4529 Civic Insignia	0	0	400	400		400	0.0%	
4531 Roll of Honour	(30)	20	50	30		30	40.0%	
4532 Flag Pole	140	140	132	(8)		(8)	106.1%	
4535 Civic Hospitality	0	561	1,100	539		539	51.0%	
Civic Matters :- Indirect Expenditure	150	1,025	2,782	1,757	0	1,757	36.8%	0
Net Expenditure	(150)	(1,025)	(2,782)	(1,757)				
<u>214 Grants with Powers</u>								
1718 October Fair Donation Income	0	2,250	2,250	0			100.0%	
1723 LTC Grants	1,500	1,500	0	(1,500)			0.0%	
Grants with Powers :- Income	1,500	3,750	2,250	(1,500)			166.7%	0
4800 Barrett Browning Clock	22	573	0	(573)		(573)	0.0%	
4805 Citizens Advice Worcs	0	5,000	5,000	0		0	100.0%	
4826 Malvern Hilss AONB Partnership	0	500	500	0		0	100.0%	
4827 Community Action Ledbury	0	10,000	10,000	0		0	100.0%	
4857 Great Places to Visit Funding	0	9	0	(9)		(9)	0.0%	
4870 Youth Budget	0	0	5,000	5,000		5,000	0.0%	
4875 Distinguished Citizen Awards	0	192	250	58		58	76.9%	

Detailed Income & Expenditure by Budget Heading 31/03/2024

Month No: 12

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4876 October Fair Expenditure	0	1,151	1,000	(151)		(151)	115.1%	
4890 Unspecified Grants	0	21,290	20,000	(1,290)		(1,290)	106.5%	
4891 Age Uk Hereford Localities	0	4,000	4,000	0		0	100.0%	
4892 Dream Your Future	0	1,500	1,500	0		0	100.0%	
4893 Ledbury Food Bank	0	2,500	2,500	0		0	100.0%	
4894 Ledbury Methodist Church	0	1,350	1,350	0		0	100.0%	
Grants with Powers :- Indirect Expenditure	22	48,065	51,100	3,035	0	3,035	94.1%	0
Net Income over Expenditure	1,478	(44,315)	(48,850)	(4,535)				
<u>220 Finance and General Purposes</u>								
1870 Bank Interest Received Income	860	11,044	1,000	(10,044)			1104.4%	
1871 Professional Services Refund	0	1,040	0	(1,040)			0.0%	
1899 Insurance Claim	0	340	0	(340)			0.0%	
1900 Precept Income	0	640,671	640,671	0			100.0%	
1902 Western Power WayLeave	0	126	120	(6)			105.0%	
Finance and General Purposes :- Income	860	653,221	641,791	(11,430)			101.8%	0
4130 Insurance	345	19,213	17,557	(1,656)		(1,656)	109.4%	
4430 Advertising	0	883	1,000	117		117	88.3%	
4433 Card Machine rental	35	438	600	162		162	73.0%	
4435 Card Machine Transactions	0	0	0	(0)		(0)	0.0%	
4460 Subscriptions	390	5,623	5,000	(623)		(623)	112.5%	
4550 Bank Charges	46	773	500	(273)		(273)	154.6%	
4551 Data Protection	0	50	500	450		450	10.0%	
4579 Audit Internal	0	2,124	2,000	(124)		(124)	106.2%	
4580 Audit External	0	1,680	3,000	1,320		1,320	56.0%	
4590 Professional Services	2,160	13,839	10,000	(3,839)		(3,839)	138.4%	
4592 PPE/Health & Safety	0	337	500	163		163	67.4%	
Finance and General Purposes :- Indirect Expenditure	2,976	44,961	40,657	(4,304)	0	(4,304)	110.6%	0
Net Income over Expenditure	(2,116)	608,260	601,134	(7,126)				
<u>225 Councillors/Newsletter</u>								
4050 Staff Training	0	258	0	(258)		(258)	0.0%	
4400 Stationery	0	0	0	0		0	0.0%	
4420 Newsletter	0	0	500	500		500	0.0%	
4500 Town Mayors Expenses	109	243	1,000	757		757	24.3%	
4502 Mayor's Advertising	30	0	500	500		500	0.0%	
4520 Councillors Expenses	0	194	500	306		306	38.8%	
4525 Councillors Training	173	613	1,500	887		887	40.9%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4540 Election Expenses	0	446	500	54		54	89.1%	
4545 Annual & Other Meetings	27	581	1,000	419		419	58.1%	
Councillors/Newsletter :- Indirect Expenditure	339	2,335	5,500	3,165	0	3,165	42.4%	0
Net Expenditure	(339)	(2,335)	(5,500)	(3,165)				
<u>230 Management and Payroll</u>								
4000 Staff Salaries	12,711	237,201	279,169	41,968		41,968	85.0%	
4001 Agency Cover	2,425	6,309	8,000	1,691		1,691	78.9%	
4018 National Insurance	6,714	27,103	0	(27,103)		(27,103)	0.0%	
4019 Pension	5,952	44,399	0	(44,399)		(44,399)	0.0%	
4050 Staff Training	952	5,972	3,000	(2,972)		(2,972)	199.1%	
4051 Officers Travel/Conference/Sub	111	2,328	1,100	(1,228)		(1,228)	211.7%	
4400 Stationery	0	0	0	(0)		(0)	0.0%	
Management and Payroll :- Indirect Expenditure	28,865	323,313	291,269	(32,044)	0	(32,044)	111.0%	0
Net Expenditure	(28,865)	(323,313)	(291,269)	32,044				
<u>235 Office Facilities & Equipment</u>								
1036 Photocopier Printing	0	47	0	(47)			0.0%	
Office Facilities & Equipment :- Income	0	47	0	(47)				0
1037 Photocopier costs refund	0	(471)	0	471		471	0.0%	
Office Facilities & Equipment :- Direct Expenditure	0	(471)	0	471	0	471		0
4051 Officers Travel/Conference/Sub	0	102	0	(102)		(102)	0.0%	
4170 Maintenance	0	539	1,650	1,111		1,111	32.7%	
4400 Stationery	1,003	5,754	3,500	(2,254)		(2,254)	164.4%	
4405 Photocopier Hire	0	930	780	(150)		(150)	119.2%	
4410 Photocopier Costs	403	4,179	2,500	(1,679)		(1,679)	167.2%	
4415 Office Support & Equipment	223	1,111	0	(1,111)		(1,111)	0.0%	
4444 Petty Cash	43	528	1,000	472		472	52.8%	
Office Facilities & Equipment :- Indirect Expenditure	1,672	13,143	9,430	(3,713)	0	(3,713)	139.4%	0
Net Income over Expenditure	(1,672)	(12,625)	(9,430)	3,195				
<u>301 Planning/Economic Development</u>								
1034 Tourist Information Centre	4	246	0	(246)			0.0%	
1090 Charter Market Income	1,383	9,382	5,500	(3,882)			170.6%	
1471 Dog Poop Bags	0	2	0	(2)			0.0%	
Planning/Economic Development :- Income	1,387	9,630	5,500	(4,130)			175.1%	0

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4001 Agency Cover	818	818	0	(818)		(818)	0.0%	
4546 Traffic Management	0	0	2,000	2,000		2,000	0.0%	
4549 Charter Market improvements	0	0	2,000	2,000		2,000	0.0%	
4553 Tourist Information Centre	0	888	1,000	112		112	88.8%	
Planning/Economic Development :- Indirect Expenditure	818	1,706	5,000	3,294	0	3,294	34.1%	0
Net Income over Expenditure	569	7,924	500	(7,424)				
<u>302 Special Projects</u>								
4118 Buses4Us	0	24,000	0	(24,000)		(24,000)	0.0%	
4432 Phone Box	0	19	0	(19)		(19)	0.0%	
4886 John Masfield Memorial	79	4,320	0	(4,320)		(4,320)	0.0%	
Special Projects :- Indirect Expenditure	79	28,339	0	(28,339)	0	(28,339)		0
Net Expenditure	(79)	(28,339)	0	28,339				
<u>401 Full Council</u>								
4400 Stationery	0	28	0	(28)		(28)	0.0%	
4415 Office Support & Equipment	43	3,887	2,000	(1,887)		(1,887)	194.4%	
4455 Postage	0	439	500	61		61	87.8%	
4480 ICT-Computers	0	0	1,000	1,000		1,000	0.0%	
4481 Telephones	402	5,705	4,950	(755)		(755)	115.3%	
4482 Website	98	1,764	1,500	(264)		(264)	117.6%	
4483 ICT Services & Software Lease	763	8,651	5,000	(3,651)		(3,651)	173.0%	
4881 Building Reserves	0	77	0	(77)		(77)	0.0%	
Full Council :- Indirect Expenditure	1,306	20,551	14,950	(5,601)	0	(5,601)	137.5%	0
Net Expenditure	(1,306)	(20,551)	(14,950)	5,601				
Grand Totals:- Income	10,297	700,693	678,684	(22,009)			103.2%	
Expenditure	75,423	799,650	679,684	(119,966)	0	(119,966)	117.7%	
Net Income over Expenditure	(65,126)	(98,958)	(1,000)	97,958				
plus Transfers from EMR	2,142	53,967						
Movement to/(from) Gen Reserve	(62,984)	(44,991)						

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	23 MAY 2024	AGENDA ITEM: 13
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Report prepared by Angela Price – Town Clerk

TO REVIEW COUNCIL RESERVES FOR 2024/25

Purpose of Report

The purpose of this report is to ask Members of the Finance, Policy & General Purposes Committee to review the Council's general and earmarked reserves as of 31 March 2024 and make recommendations for movements in relation to those reserves.

Detailed Information

Members will note from the year end documents included in agenda item 12 that at the end of the 2023/24 financial year the Council's total balance brought forward was £257,797.

The end of year Earmarked Reserve as of 31 March 2024 is £215,976 and the amount of the General Reserve amounted to £41,821. The total of the General Reserve has been depleted following a number of unbudgeted expenditures, including the £24,000 paid to Buses 4Us in the 2023/24 financial year.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2024 edition) (<https://www.dorset-aptc.gov.uk/component/edocman/238-jpag-practitioners-guide-2024/viewdocument/238?Itemid=9999>) 5.31 advises:

“As with any financial entity, it is essential that authorities have sufficient reserves (general and earmarked) to finance both their day-to day operations and future plans.”

It is important, however, given that funds are generated from taxation/public levies, that such reserves are not excessive.” Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer to advise the Parish Council about the level of reserves and to ensure that there are procedures for their establishment and use.

At the time of carrying out the 2023/24-year end Rialtas advised that Ledbury Town Council's General Reserves is low at £41,821, however they did note that the Council's Earmarked Reserves were considerably higher at £215,976. Rialtas suggested that the Council should consider whether there were any Earmarked Reserves that could be moved back to the General Reserve to ensure the Council has a General Reserve closer to the recommended three months net expenditure figure, which would mean

moving a considerable amount of funds from the Earmarked Reserve to the General Reserve.

It is generally recommended that a Parish Council should retain General Reserves of circa three months net expenditure, which in the case of Ledbury Town Council would be in the region of £120,000.

When the Internal Auditor visited to carry out the year end audit the Clerk/RFO raised the concerns in respect of the depleted General Reserves. Mr Rose advised that it is good practice to ensure the General Reserves consists of three months net expenditure, which would mean that Ledbury Town Council should revisit their current Earmarked Reserves. However, he did point out that Earmarked Reserves are a paper exercise and as such should there be a need to find funds from within the General Reserve for any reason, the Earmarked Reserves could be used.

Members who have been on the Council since 2019 will be aware that previously the Council had had to make use of both the General Reserve and Earmarked Reserves to cover costs incurred as a result of a Judicial Review and since that time the Council has been steadily increasing the reserves. However, in 2023/24 there was considerable expenditure from both the General Reserve and the Earmarked Reserves:

General Reserve		
Buses 4Us -	£24,000	
Unplanned tree works at Dog Hill Woods -	£8,780	
Additional Christmas Lights expenditure -	<u>£8,930</u>	
	£41,710	£41,710
Earmarked Reserve		
Listed Buildings	£26,977	
War Memorial	£24,343	
CCTV	<u>£2,645</u>	
	£53,965	£53,965

Total spent from reserves 2023/24 £95,675

Attached is a copy of the Earmarked Reserves as of 31 March 2024 which Members are requested to give consideration to the following movements from the Earmarked Reserves to the General Reserve to ensure adequate funds are available in the General Reserve:

1. 320 Earmarked Reserves - £112.92 – this is money remaining from the expenditure set aside for the Rule 6 action in respect of the Bloor development at the Viaduct

Officer Recommendation – Move to General Reserve

2. 321 Recreation Ground Equipment - £25,830 and 327 Play/Skate Park £24,500 – combined total of £50,330

The following sums have been included in the 2024/25 budget:

CC 110/NC4235 – New Play Equipment	£10,000
CC110/NC4236 – Play Equipment Maintenance	£ 5,000
CC110/NC4237 – Skate park Maintenance	<u>£ 1,500</u>
Total	£16,500

Officer Recommendation

The combined sum of EMR 321 and 327, and the 2024/25 budget is £66,830, the anticipated cost of a new piece of equipment for the play area is £35,000.

Refurbishment of the skate park took place in 2022/23 and therefore no further expenditure other than maintenance is anticipated in the next five years.

If the amalgamated EMR total was reduced to £30,000 when added to the 2024/25 budget provision would result in a total sum of £46,500

- Amalgamate EMR 321 and 327 - £50,330
 - Move £20,330 of amalgamated EMR to General Reserve, which would leave £30,000 in EMR with £16,500 for new play equipment and repairs to current play equipment and skate park equipment
3. 325 Elections – The cost of the 2023 election £446 has been paid and there is provision of £500 within the 2024/25 budget.

Officer Recommendation – Move £5,000 to general reserve

4. 328 War Memorial – Members are aware that the additional works to the refurbishment of the War Memorial are now complete with just the snagging period costs outstanding. The Clerk/RFO has contacted Caroe for confirmation of the outstanding payment and will report this to the meeting if received.

Officer Recommendation – subject to the outstanding costs £10,000 be moved from the War Memorial EMR to the General Reserve

5. 332 Climate Change – Provision of £2,000 has been made within the 2024/25 budget

Officer Recommendation – that the £2,000 in the4 Climate Change EMR be moved to the General Reserve

Total to be considered for movement from the Earmarked Reserves to the General Reserve - £37,442.92 which will increase the current General Reserve to £79,263.92, whilst still leaving considerable funds in the Earmarked Reserves.

6. That the £5,000 underspend for the Youth Drop-in support be moved to the relevant Earmarked Reserve (326), noting that this will reduce the General Reserve to £74,263.92

RECOMMENDATION

That Members give consideration to the above officer recommendations as follows:

1. Movement of £37,442.92 from Earmarked Reserves to General Reserve as detailed in 1-5 above.
2. That the £5,000 underspend for the Youth Drop-in support (CC214/NC4870) be moved to 326 Youth Support.
3. That Members of the Finance, Policy & General Purposes Committee make recommendations on any further movements to/from the General Reserve.

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 Earmarked Reserves	112.92		112.92
321 EMR - Recreation Ground Equipm	25,830.00		25,830.00
322 EMR - Traffic Management	9,000.00		9,000.00
323 EMR - Charter Market Improveme	1,000.00		1,000.00
324 EMR - Listed Buildings	120,000.00	-26,977.60	93,022.40
325 EMR - Elections	10,000.00		10,000.00
326 EMR - Youth Support	5,000.00		5,000.00
327 EMR- Play/Skate Park	24,500.00		24,500.00
328 EMR - War Memorial	40,000.00	-24,343.93	15,656.07
329 EMR - Paths, Bins, Benches	2,500.00		2,500.00
330 EMR - CCTV	10,000.00	-2,645.00	7,355.00
331 EMR - Advertising	5,000.00		5,000.00
332 EMR - Climate Change	2,000.00		2,000.00
333 EMR - Perimeter Wall Cemetery	15,000.00		15,000.00
	<u>269,942.92</u>	<u>-53,966.53</u>	<u>215,976.39</u>

EARMARKED RESERVES 2024/25 AFTER RECOMMENDED MOVEMENTS

NC	ACCOUNT	OPENING BALANCE	NET TRANSFERS	TRANSFER TO GENERAL RESERVE	CLOSING BALANCE
320	Earmarked Reserves	112.92	0	112.92	0
321/327	Recreation Ground/Play/Skate Park	50,330	0	20,330	30,000
322	Traffic Management	9,000	0	0	9,000
323	Charter Market Improvements	1,000	0	0	1,000
324	Listed Buildings	93,022.40	0	0	93,022.40
325	Elections	10,000	0	5,000	5,000
326	Youth Support	5,000	5,000	0	10,000
328	War Memorial	15,656.07	0	10,000	5,656.07
329	Paths, Bins and Benches	2,500	0	0	2,500
330	CCTV	7,355	0	0	7,355
331	Advertising	5,000	0	0	5,000
332	Climate Change	2,000	0	2,000	0
333	Perimeter Wall Cemetery	15,000	0	0	15,000
	Total	215,976.39	5,000.00	37,442.92	183,533.47

Funding Request of £500 or less

Grant Application Form

1. Tell us about your organisation¹

Contact Name:	Tony Hodder
Position:	CEO
Organisation:	LEAF (Locally Encouraging All to Flourish)
Contact Address:	
Telephone Number:	
E-mail:	
Status of Organisation: (delete as appropriate)	Profit / Not for Profit / Charity / Company Other (specify):
Charity/Company No. (if applicable)	1194047
What does your organisation do?	A range of wellbeing services for all ages in Ledbury

2. Tell us what support you need

Project title:	Ledbury Youth Survey										
Project duration (mm/yy):	Start: ...Mar 24..... End: ...Apr 24.....										
Which one of the following five areas <u>best</u> fits your group's area of interest?	<table><tr><td>Sport</td><td><input type="checkbox"/></td></tr><tr><td>Arts</td><td><input type="checkbox"/></td></tr><tr><td>Health</td><td><input type="checkbox"/></td></tr><tr><td>Environment</td><td><input type="checkbox"/></td></tr><tr><td>Youth</td><td><input type="checkbox"/> <input checked="" type="checkbox"/></td></tr></table>	Sport	<input type="checkbox"/>	Arts	<input type="checkbox"/>	Health	<input type="checkbox"/>	Environment	<input type="checkbox"/>	Youth	<input type="checkbox"/> <input checked="" type="checkbox"/>
Sport	<input type="checkbox"/>										
Arts	<input type="checkbox"/>										
Health	<input type="checkbox"/>										
Environment	<input type="checkbox"/>										
Youth	<input type="checkbox"/> <input checked="" type="checkbox"/>										

¹ Data will be held in accordance with Ledbury Town Council's data privacy policy a copy of which can be found on our website at the following link: https://www.ledburytowncouncil.gov.uk/uploads/General-privacy-policy_V0.1.pdf

<p>What do you want to do, and why?</p>	<p>Together with other organisations, including JMHS, 3 local Primary Schools, CLD (Strong Young Minds) and Ledbury Rugby Club, we want to carry out a consultation exercise with young people aged 10-18, to establish the needs of young people in the Town. The online survey will reach around 1,000 young people. The 'in person' surveys will take place at two venues, Ledbury Rugby Club and St Katherines, and will likely reach 100 young people.</p> <p>LEAF is planning to take on the lease of St Katherines and will be starting a youth club at the premises, working in collaboration with LYAS and other local youth focused organisations. The results of this extensive consultation will better enable the design of that youth club.</p> <p>The Rugby Club survey will also look at the results of the survey to effect sporting resources for the benefit of young people.</p> <p>The survey will be carried out by Rural Media, a well-established organisation who are well versed in doing this type of work. Their results will include the creation of the stories of young people collected in an appropriate 'media format' that will not only be useful in their own right in telling young peoples' stories, but can also be used to provide 'evidence of need' for further grant funding applications.</p>
<p>How will your project be helpful to Ledbury?</p>	<p>The survey will benefit the town by detailing the needs of young people, which will then enable proposed projects to provide more specifically for their needs. Youth provision is a much under-provided area of need within Ledbury.</p>
<p>How will your organisation acknowledge the Town Council's funding support?</p>	<p>We will acknowledge the Council's support at the in-person surveys. All councillors and council staff are welcome to attend.</p>

3. Tell us how you plan to fund your project

What is the total cost of the project?	£1500
Amount requested from Ledbury Town Council.	£500
Have you received a grant from Ledbury Town Council in the last 2 years? If so, how much and what for?	

4. Further information provided in support of your application

Information	Enclosed (please tick)	Office Use Only (Initial to confirm documentation complies with the requirement)
A copy of your organisation's most recent bank statement (required)		
Copies of any letters of support for your project		


5. Declaration by the applicant

I/we declare that, to the best of my/our belief, the information given on this application form and in any enclosed supporting document is correct.

I/we accept the following:

- (i) That any false information we provide, even if provided in good faith, may lead to the withdrawal of the grant offered.**
- (ii) That any grant offered will be used only for the purposes set out in this application.**
- (iii) That we will provide a grant closure letter within 3 months of the end of the funding period.**

Should any grant offered not be used in accordance with the terms and conditions set by the Town Council, we undertake on behalf of the organisation to repay the outstanding amount to Ledbury Town Council on demand.

Signed:	
Name (s):	Tony Hodder
Date:	6 Feb 24

Please return completed form to:

Angela Price - Clerk to the Council
Town Council Offices
Church Street, Ledbury
Herefordshire HR8 1DH
Email: clerk@ledburytowncouncil.gov.uk

IMPROVING THE GLASS VIEWING AREA OVER THE WATERCOURSE

The glass cover that protected the watercourse in the Heritage Centre was old and regularly had condensation under it, which meant the view down into the watercourse was somewhat restricted.

There was also a protected iron rail surround around the top of the glass, which did not help visitors to get particularly close to view down into the watercourse.

The photo below shows the glass cover to the watercourse during a school visit, clearly visible is the iron surround and it was somewhat unsightly and restricted access.



Due to the location of the watercourse, it is a key feature that we draw visitors' attention to, whilst they are also viewing the large chimney, adjacent to the watercourse.

It is now possible to stand on the reinforced glass cover, look down into the watercourse and understand more about the flow of water in to the town. As recently demonstrated by the 1st Ledbury Cubs.



The replacement glass does not produce condensation and is much clearer, providing a significant improvement to the visitor experience. Ledbury Places thanks the council for their grant and continues to acknowledge their support on our website.

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	23 MAY 2024	AGENDA ITEM: 17
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Report prepared by Angela Price – Town Clerk

RESPONSE FROM MALVERN HILLS AONB

Purpose of Report

The purpose of this report is to provide Members with a response received from Malvern Hills AONB in respect of the £500 grant paid to them on an annual basis.

Detailed Information

Members will recall that at the meeting of the Finance, Policy & General Purposes Committee the Clerk was instructed to write to the Malvern Hills AONB to seek clarification on why the grant of £500 was being made to Malvern Hills and to ask them to complete a grant application form in line with all other multi-year grant requests.

Following that meeting the Clerk wrote to Paul Esrich of the Malvern Hills AONB and his response is below:

"Every year I send an email around to all Parish and Town Councils in the area asking if they would like to make a voluntary donation to the work of the NL Partnership. Some do and some don't. I believe that this year the funding contribution made by LTC was in response to that email and that no formal grant request was made by us. In years gone by I have made a formal grant application using the form you mention. If you would like me to complete a form for this year please send one over.

However, I always find this a slightly odd process because as I recall the application form asks us to specify what it is we want to do with funding from LTC whereas the annual request we make of all local Councils in the area is not specific, it is simply asking for a contribution to what we do over the course of the year. All the other councils that provide funding to us do so on that basis, without requesting greater detail or a specific application to be made. This is not a criticism, just a factual observation. As mentioned previously, we send an annual review around at the end of the year which summarises what we have achieved, and which I hope allows local Councils and others to feel that this work has been to the benefit of the area and people within it.

For the record, and unless my own records are mistaken, we don't receive a regular contribution from LTC on an annual basis, in fact I don't think we have received anything for 2-3 years prior to the current year. This may well be because I have not submitted the requisite form.

If LTC is willing to make a rolling, annual contribution to what we do I think it would be well worth putting this onto a more streamlined footing if possible. But as I have said, these donations are entirely voluntary and therefore may vary depending on other demands being made or the feelings of a committee at any point in time."

Having reviewed the Council's accounts it would appear that the £500 was last paid to the Malvern Hills AONB on 22 November 2024.

To date no request for funding has been received from the Malvern Hills AONB for the 2024/25 financial year and it would appear that the sum of £500 has been placed in the council budgets on an annual basis on the assumption that a request would be submitted by the Malvern Hills AONB.

Recommendation

Members are requested to give consideration to whether the funding for the Malvern Hills AONB should be provided on a more formal basis, via a grant application form, or whether that in future years the sum of £500 is no longer placed in the annual budget, but that if the Malvern Hills AONB submit a request for funding they be advised that it must be via the application form and that this will be considered under Cost Centre 214/Nominal Code 4890 unspecified grants in the same way that all other requests for grant funding are considered.

FINANCE, POLICY & GENERALPURPOSES COMMITTEE	23 MAY 2024	AGENDA ITEM: 18
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Report prepared by Angela Price – Town Clerk

NEW MODEL FINANCIAL REGULATIONS

Purpose of Report

The purpose of this report is to provide Members of the Finance, Policy & General Purposes Committee with a copy of the new Model Finance Regulations as prepared by the National Association of Local Councils (NALC).

Detailed Information

Attached is a copy of the new Model Finance Regulations prepared by the NALC, which are being presented for consideration and recommendation to Full Council that these be adopted subject to amendments as highlighted that reflect the current status of Ledbury Town Council's Financial Regulations as adopted at the Annual Meeting on 9 Mayh 1024.

Members will note NALC have included a sheet of notes in relation to various changes within the NEW Model Financial Regulations and the RFO has reviewed the Regulations and identified a number of amendments to take into account Ledbury specific additions which have previously been agreed by the Council. The RFO has also provided some comments where Members need to consider whether what is provided within the new Model Finance Regulations is appropriate to Ledbury Town Council.

Members are requested to give consideration to the attached new Model Financial Regulations and provide any feedback at the meeting on 23 May in relation to potential amendments/additions, prior to an adapted version relevant to Ledbury Town Council is recommended to Full Council for final approval and adoption.

Recommendation

That Members give consideration to the attached new Model Financial Regulations, noting the proposed amendments from the RFO and any further suggestions for amendments/additions from Members of the Committee, prior to them being recommended to Full Council for approval and adoption.

MODEL FINANCIAL REGULATIONS FOR LOCAL COUNCILS

This Model Financial Regulations template was produced by the National Association of Local Councils (NALC) in April 2024 for the purpose of its member councils and county associations. Every effort has been made to ensure that the contents of this document are correct at time of publication. NALC cannot accept responsibility for errors, omissions and changes to information subsequent to publication.

Notes to assist in the use of this template:

- 1) This document is a model for councils of all sizes to use to develop their own financial regulations, suitable for the size of the council and the activities it undertakes.
- 2) Bold text indicates legal requirements, which a council cannot change or suspend.
- 3) For the rest, each council needs to adapt the model to suit its size and structure. For example, some councils have both a clerk and RFO, possibly with several more staff, while others have a single employee as clerk/RFO. Some councils have committees, some have a high level of delegation and some make all decisions at full council meetings. Many now use online payment methods, but others still rely on cheques.
- 4) Curly brackets indicate words, sentences or sections that can be removed if not applicable, or amended to fit the council's circumstances. An example of this is the phrase {or duly delegated committee}, which can be deleted if there are no committees.
- 5) Specific areas that may need adapting:
 - a) In 1.5 – is the Clerk the RFO?
 - b) In 3.3 and 3.4, the words "Governance and Accountability" do not apply in Wales
 - c) In section 4, does the council have committees and how many years are forecast?
 - d) In 5.6, does the council issue an open invitation to tender, or invite specific firms?
 - e) In 5.9, are online prices acceptable evidence?
 - f) In 5.13, 5.15 and 5.17, does the council have committees?
 - g) In 5.16, will a councillor ever be instructed to place an order?
 - h) In 5.20, is there a minimum level for official orders?
 - i) Section 6 includes several alternatives to cover delegation to committees or to officers, approval of invoices individually or in batches, or for approval of regular contractual payments at the beginning of the year.
 - j) Sections 7, 8 and 9 also includes several alternatives, including wording for where the clerk is a signatory. These are intended to allow a council's financial regulations to fit what they actually do, not to force any council to change what they do.
 - k) Section 10 gives two alternatives, with or without petty cash.
 - l) 13.6 has alternatives for VAT-registered and unregistered councils – only use one.
 - m) 13.7 and 13.8 are removable if they don't apply to the council.

- n) Much of Section 16 can be deleted if not applicable.
- o) 17.3, is the Clerk the RFO or will the RFO consult the Clerk?
- 6) Square brackets indicate where the council needs to specify who, or how much, or what the timescale is. For example [£500] might need to be £100, or [October] might need to be November, or [the council] might need to say the Policy and Resources Committee.
 - a) In 4.1 and 4.7, select the wording for England or Wales, based on your location.
 - b) In Section 4, the council needs to determine the timescale for its budget setting.
- 7) It is challenging to try to offer guidance on setting financial limits. A council spending £1,000 a year is unlikely to delegate authority to spend £500 to its proper officer, but one spending £5 million a year might regard £5,000 as a reasonable limit. Each council needs to determine its own limits, that help, rather than hinder, its operations.
- 8) Key limits to set:
 - a) In 5.6, at what limit will the council require a formal tender process to ensure fair competition, rather than just asking for quotes? If this is set too low, it may discourage suppliers. Many small councils might only use formal tenders once every few years.
 - b) In 5.8, at what limit will the council require fixed-price quotes rather than estimates?
 - c) In 5.9, at what level can smaller purchases be made without competition?
 - d) In 5.15, at what level can purchases be made under delegated authority (having complied with the rules about obtaining prices)?
 - e) In 5.18, how much can the clerk commit to spending in an emergency?
 - f) In 6.9, can payment of invoices (for purchases that have already been authorised) be authorised by an officer under delegated authority as a general principle, or only to avoid problems?
 - g) In Section 9, what are the limits for card payments?
 - h) In 16.5, what value of assets can be bought or disposed of, without seeking council approval?
- 9) The contents list is a table that extracts section headings from the document. It can be updated by clicking on the contents list, whereupon a tab saying "update table" appears at the top of the list.
- 10) Once this model has been tailored to fit the council's needs, the resulting Financial Regulations (with the insertion of the council's name at the top) should be adopted at a meeting of the full council. The date of adoption should be inserted below the Contents. Any subsequent proposal for amendment should also be made to the full council.
- 11) The council should keep abreast of developments in legislation that affect the local council sector and should review and update its Financial Regulations annually.
- 12) Please ensure that the latest approved version is published on the council's website.

[ENTER COUNCIL NAME] FINANCIAL REGULATIONS

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These Financial Regulations were adopted by the council at its meeting held on [enter date].

1. General

- 1.1. These Financial Regulations govern the financial management of the council and may only be amended or varied by resolution of the council. They are one of the council's governing documents and shall be observed in conjunction with the council's Standing Orders.
- 1.2. Councillors are expected to follow these regulations and not to entice employees to breach them. Failure to follow these regulations brings the office of councillor into disrepute.
- 1.3. Wilful breach of these regulations by an employee may result in disciplinary proceedings.
- 1.4. In these Financial Regulations:
 - 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.
 - "Approve" refers to an online action, allowing an electronic transaction to take place.
 - "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
 - 'Proper practices' means those set out in *The Practitioners' Guide*
 - *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council Clerks in Wales.
 - 'Must' and **bold text** refer to a statutory obligation the council cannot change.
 - 'Shall' refers to a non-statutory instruction by the council to its members and staff.
- 1.5. The Responsible Financial Officer (RFO) holds a statutory office, appointed by the council. [The Clerk has been appointed as RFO and these regulations apply accordingly.] The RFO;
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and control systems;
 - ensures the accounting control systems are observed;
 - ensures the accounting records are kept up to date;
 - seeks economy, efficiency and effectiveness in the use of council resources; and
 - produces financial management information as required by the council.

1.6. The council must not delegate any decision regarding:

- setting the final budget or the precept (council tax requirement);
- the outcome of a review of the effectiveness of its internal controls
- approving accounting statements;
- approving an annual governance statement;
- borrowing;
- declaring eligibility for the General Power of Competence; and
- addressing recommendations from the internal or external auditors

1.7. In addition, the council shall:

- determine and regularly review the bank mandate for all council bank accounts;
- authorise any grant or single commitment in excess of [£5,000]; and

2. Risk management and internal control

2.1. The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.

2.2. The Clerk [with the RFO] shall prepare, for approval by [the council], a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.

2.3. When considering any new activity, the Clerk [with the RFO] shall prepare a draft risk assessment including risk management proposals for consideration by the council.

2.4. At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

2.5. The accounting control systems determined by the RFO must include measures to:

- ensure that risk is appropriately managed;
- ensure the prompt, accurate recording of financial transactions;
- prevent and detect inaccuracy or fraud; and
- allow the reconstitution of any lost records;
- identify the duties of officers dealing with transactions and
- ensure division of responsibilities.

2.6. At least [once in each quarter], and at each financial year end, a member other than the Chair ~~(or a cheque signatory)~~ shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence

of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.

- 2.7. Regular back-up copies shall be made of the records on any council computer and stored either online or in a separate location from the computer. The council shall put measures in place to ensure that the ability to access any council computer is not lost if an employee leaves or is incapacitated for any reason.

3. Accounts and audit

- 3.1. All accounting procedures and financial records of the council shall be determined by the RFO in accordance with the Accounts and Audit Regulations.
- 3.2. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonable accuracy at any time. In particular, they must contain:**
- day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;
 - a record of the assets and liabilities of the council;
- 3.3. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 3.4. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 3.5. **The council must ensure that there is an adequate and effective system of internal audit of its accounting records and internal control system in accordance with proper practices.**
- 3.6. **Any officer or member of the council must make available such documents and records as the internal or external auditor consider necessary for the purpose of the audit** and shall, as directed by the council, supply the RFO, internal auditor, or external auditor with such information and explanation as the council considers necessary.
- 3.7. The internal auditor shall be appointed by [the council] and shall carry out their work to evaluate the effectiveness of the council's risk management, control and governance processes in accordance with proper practices specified in the Practitioners' Guide.
- 3.8. The council shall ensure that the internal auditor:
- is competent and independent of the financial operations of the council;
 - reports to council in writing, or in person, on a regular basis with a minimum of one written report during each financial year;

- can demonstrate competence, objectivity and independence, free from any actual or perceived conflicts of interest, including those arising from family relationships; and
- has no involvement in the management or control of the council

3.9. Internal or external auditors may not under any circumstances:

- perform any operational duties for the council;
- initiate or approve accounting transactions;
- provide financial, legal or other advice including in relation to any future transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

3.10. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as described in The Practitioners Guide.

3.11. The RFO shall make arrangements for the exercise of electors' rights in relation to the accounts, including the opportunity to inspect the accounts, books, and vouchers and display or publish any notices and documents required by the Local Audit and Accountability Act 2014, or any superseding legislation, and the Accounts and Audit Regulations.

3.12. The RFO shall, without undue delay, bring to the attention of all councillors any correspondence or report from internal or external auditors.

4. Budget and precept

- 4.1. **Before setting a precept, the council must calculate its [council tax (England)/budget (Wales)] requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**
- 4.2. Budgets for salaries and wages, including employer contributions shall be reviewed by [the council] at least annually in [October] for the following financial year and the final version shall be evidenced by a hard copy schedule signed by the Clerk and the [Chair of the Council or relevant committee]. {The RFO will inform committees of any salary implications before they consider their draft their budgets.}
- 4.3. No later than ~~[month]~~December each year, the RFO shall prepare a draft budget with detailed estimates of all ~~[receipts and payments/income and expenditure]~~ for the following financial year {along with a forecast for the following [three financial years]}, ~~taking account of the lifespan of assets and cost implications of repair or replacement.~~
- 4.4. Unspent budgets for completed projects shall not be carried forward to a subsequent year. {Unspent funds for partially completed projects may only be carried forward ~~(by placing them in an earmarked reserve)~~ with the formal approval of the full council.}

Commented [LC1]: To be considered by Members

- 4.5. Each committee (if any) shall review its draft budget and submit any proposed amendments to the council ~~{finance committee}~~ not later than the end of ~~{November}~~ each year.
- 4.6. The draft budget ~~{with any committee proposals and [three-year]} forecast~~, including any recommendations for the use or accumulation of reserves, shall be considered by the ~~{finance committee and a recommendation made to the}~~ council.
- 4.7. Having considered the proposed budget and ~~[three-year] forecast~~, the council shall determine its [council tax (England)/budget (Wales)] requirement by setting a budget. The council shall set a precept for this amount no later than ~~{the end of January}~~ for the ensuing financial year.
- 4.8. **Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.**
- 4.9. The RFO shall **issue the precept to the billing authority no later than the end of February** and supply each member with a copy of the agreed annual budget.
- 4.10. The agreed budget provides a basis for monitoring progress during the year by comparing actual spending and income against what was planned.
- 4.11. Any addition to, or withdrawal from, any earmarked reserve shall be agreed by the council by way of recommendation from the Finance Committee. ~~{or relevant committee}~~.

Commented [LC2]: See 4.3 above

Commented [LC3]: As above

5. Procurement

- 5.1. **Members and officers are responsible for obtaining value for money at all times.** Any officer procuring goods, services or works should ensure, as far as practicable, that the best available terms are obtained, usually by obtaining prices from several suppliers.
- 5.2. The RFO should verify the lawful nature of any proposed purchase before it is made and in the case of new or infrequent purchases, should ensure that the legal power being used is reported to the meeting at which the order is authorised and also recorded in the minutes.
- 5.3. Every contract shall comply with these the council's Standing Orders and these Financial Regulations, and no exceptions shall be made, except in an emergency.
- 5.4. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the full requirements of The Public Contracts Regulations 2015 or any superseding legislation ("the Legislation"), must be followed in respect of the tendering, award and notification of that contract.**
- 5.5. Where the estimated value is below the Government threshold, the council shall (with the exception of items listed in paragraph 6.12) obtain prices as follows:
- 5.6. For contracts estimated to exceed ~~[£60,000]~~ including VAT, the Clerk shall ~~{seek formal tenders from at least [three] suppliers agreed by [the council]}~~ OR ~~{advertise~~

Commented [LC4]: This has increased from £25,000

an open invitation for tenders in compliance with any relevant provisions of the Legislation}. Tenders shall be invited in accordance with Appendix 1.

- 5.7. For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation¹ regarding the advertising of contract opportunities and the publication of notices about the award of contracts.

Commented [LC5]: Previously £25,000

- 5.8. For contracts greater than £3,000 excluding VAT the Clerk/~~or RFO~~ shall seek at least ~~3~~ fixed-price quotes;

- 5.9. where the value is between £500 and £3,000 excluding VAT, the Clerk/~~or RFO~~ shall try to obtain 3 estimates ~~which might include evidence of online prices, or recent prices from regular suppliers.~~

- 5.10. For smaller purchases, ~~the clerk~~ shall seek to achieve value for money.

- 5.11. Contracts must not be split into smaller lots to avoid compliance with these rules.

- 5.12. The requirement to obtain competitive prices in these regulations need not apply to contracts that relate to items (i) to (iv) below:

- i. specialist services, such as legal professionals acting in disputes;
- ii. repairs to, or parts for, existing machinery or equipment;
- iii. works, goods or services that constitute an extension of an existing contract;
- iv. goods or services that are only available from one supplier or are sold at a fixed price.

- 5.13. When applications are made to waive this financial regulation to enable a price to be negotiated without competition, the reason should be set out in a recommendation to the council or relevant committee. Avoidance of competition is not a valid reason.

- 5.14. The council shall not be obliged to accept the lowest or any tender, quote or estimate.

- 5.15. Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- ~~the Clerk~~, under delegated authority, for any items below ~~£500~~ £1,000 excluding VAT.
- the Clerk, in consultation with the Chair of the Council ~~or Chair of the appropriate committee~~, for any items below £2,000 excluding VAT.
- ~~a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT~~

¹ The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.

- {in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.}
- the council for all items over {£5,000};

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

- 5.16. No individual member, or informal group of members may issue an official order {unless instructed to do so in advance by a resolution of the council} or make any contract on behalf of the council.
- 5.17. No expenditure may be authorised that will exceed the budget for that type of expenditure other than by resolution of the council {or a duly delegated committee acting within its Terms of Reference} except in an emergency.
- 5.18. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to {£2,000} excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to {the council} as soon as practicable thereafter.
- 5.19. No expenditure shall be authorised, no contract entered into, or tender accepted in relation to any major project, unless {the council} is satisfied that the necessary funds are available and that where a loan is required, Government borrowing approval has been obtained first.
- 5.20. An official order or letter shall be issued for all work, goods and services {above {£250} excluding VAT} unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained, along with evidence of receipt of goods.
- 5.21. Any ordering system can be misused and access to them shall be controlled by {the RFO}.

6. Banking and payments

- 6.1. The council's banking arrangements, including the bank mandate, shall be made by the RFO and authorised by the council; banking arrangements shall not be delegated to a committee. The council has resolved to bank with {name bank}-Lloyds Bank. The arrangements shall be reviewed {annually}-for security and efficiency.
- 6.2. The council must have safe and efficient arrangements for making payments, to safeguard against the possibility of fraud or error. Wherever possible, more than one person should be involved in any payment, for example by dual online authorisation or dual cheque signing. Even where a purchase has been authorised, the payment must also be authorised and only authorised payments shall be approved or signed to allow the funds to leave the council's bank.
- 6.3. All invoices for payment should be examined for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services were received, checked and represent expenditure previously authorised

by the council before being certified by ~~{the RFO}~~. ~~{Where the certification of invoices is done as a batch, this shall include a statement by the RFO that all invoices listed have been 'examined, verified and certified' by the RFO}~~.

- 6.4. Personal payments (including salaries, wages, expenses and any payment made in relation to the termination of employment) may be summarised to avoid disclosing any personal information.
- 6.5. All payments shall be made by ~~{online banking or /cheque}~~, in accordance with a resolution of the council ~~{or duly delegated committee}~~, ~~{or a delegated decision by an officer}~~, unless ~~{the council}~~ resolves to use a different payment method.
- 6.6. ~~{For each financial year the RFO may draw up a schedule of regular payments due in relation to a continuing contract or obligation (such as Salaries, PAYE, National Insurance, pension contributions, rent, rates, regular maintenance contracts and similar items), which the council may authorise in advance for the year.~~
- 6.7. A copy of this schedule of regular payments shall be signed by two members on each and every occasion when payment is made - to reduce the risk of duplicate payments.
- 6.8. A list of such payments shall be reported to the next appropriate meeting of the Finance Committee for information only.
- 6.9. The Clerk/RFO shall have delegated authority to authorise payments ~~{only}~~ in the following circumstances:
 - i. ~~{any payments of up to £500-1,000 excluding VAT, within an agreed budget}~~;
 - ii. payments of up to £2,000 excluding VAT in cases of serious risk to the delivery of council services or to public safety on council premises.
 - iii. any payment necessary to avoid a charge under the Late Payment of Commercial Debts (Interest) Act 1998 ~~{or to comply with contractual terms}~~, where the due date for payment is before the next scheduled meeting of ~~{the council Finance Committee}~~, where the ~~{Clerk /and RFO}~~ certify that there is no dispute or other reason to delay payment, provided that a list of such payments shall be submitted to the next appropriate meeting of ~~council {or finance committee}~~.
 - iv. Fund transfers within the councils banking arrangements up to the sum of £10,000 provided that a list of such payments shall be submitted to the next appropriate meeting of ~~council {or the finance committee}~~.
- 6.10. The RFO shall present a schedule of payments requiring authorisation, forming part of the agenda for the meeting, together with the relevant invoices, to the council and/or finance committee. The council ~~{/or committee}~~ shall review the schedule for compliance and, having satisfied itself, shall authorise payment by resolution. The authorised schedule shall be initialled immediately below the last item by the person chairing the meeting. A detailed list of all payments shall be disclosed within or as an attachment to the minutes of that meeting.

Commented [LC6]: Consideration needs to be given to increasing this to take into account salary payments and some monthly payments which regularly exceed £10,000

7. Electronic payments

- 7.1. Where internet banking arrangements are made with any bank, ~~the RFO~~ shall be appointed as the Service Administrator. The bank mandate agreed by the council shall identify ~~a number of~~ councillors who will be authorised to approve transactions on those accounts and a minimum of two people will be involved in any online approval process. ~~{The Clerk may be an authorised signatory, but no signatory should be involved in approving any payment to themselves.}~~
- 7.2. All authorised signatories shall have access to view the council's bank accounts online by attending the council offices.
- 7.3. No employee or councillor shall disclose any PIN or password, relevant to the council or its banking, to anyone not authorised in writing by the council or a duly delegated committee.
- 7.4. The Service Administrator shall set up all items due for payment online. A list of payments for approval, together with copies of the relevant invoices, shall be ~~sent provided by email~~ to ~~two~~ authorised signatories.
- 7.5. In the prolonged absence of the Service Administrator ~~{an authorised signatory}~~ the Deputy Clerk shall set up any payments due before the return of the Service Administrator.
- 7.6. Two ~~councillors and the Clerk~~ who are authorised signatories shall check the payment details against the invoices before approving each payment using the online banking system.
- 7.7. Evidence shall be retained showing which members approved the payment online ~~{and a printout of the transaction confirming that the payment has been made shall be appended to the invoice for audit purposes.}~~
- 7.8. A full list of all payments made in a month shall be provided to the next ~~council/committee~~ meeting ~~{and appended to the minutes.}~~
- 7.9. With the approval of ~~the council~~ in each case, regular payments (such as gas, electricity, telephone, broadband, water, National Non-Domestic Rates, refuse collection, pension contributions and HMRC payments) may be made by variable direct debit, provided that the instructions are ~~signed/approved online~~ by ~~two~~ authorised members and the Clerk. The approval of the use of each variable direct debit shall be reviewed by ~~the council~~ at least every two years.
- 7.10. Payment may be made by BACS or CHAPS by resolution of ~~the council~~ Finance Committee provided that each payment is approved online by ~~two authorised Councillor~~ bank signatories and the Clerk, evidence is retained and any payments are reported to ~~the council~~ Finance Committee at the next meeting. The approval of the use of BACS or CHAPS shall be renewed by resolution of the council at least every two years.
- 7.11. If thought appropriate by the council, regular payments of fixed sums may be made by banker's standing order, provided that the instructions are signed ~~{or approved online}~~ by ~~two members~~ and the Clerk, evidence of this is retained and any

Commented [LC7]: Arrangements need to be made with Lloyds Bank to change how payments are approved online to include cllrs - Chair of Finance and Clerk arranging a meeting with Lloyds to discuss various issues in relation to bank account

payments are reported to council when made. The approval of the use of a banker's standing order shall be reviewed by ~~the council~~ at least every two years.

- 7.12. Account details for suppliers may only be changed upon written notification by the supplier verified by ~~two of~~ the Clerk/RFO and ~~the RFO~~ ~~a member~~. This is a potential area for fraud and the individuals involved should ensure that any change is genuine. Data held should be checked with suppliers every ~~two years~~.
- 7.13. Members and officers shall ensure that any computer used for the council's financial business has adequate security, with anti-virus, anti-spyware and firewall software installed and regularly updated.
- 7.14. Remembered password facilities {other than secure password stores requiring separate identity verification} should not be used on any computer used for council banking.

8. Cheque payments

- 8.1. Cheques or orders for payment in accordance ~~in accordance~~ with a resolution or delegated decision shall be signed by ~~two members~~ ~~and~~ countersigned by the Clerk ~~and~~.
- 8.2. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 8.3. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 8.4. ~~Cheques or orders for payment shall not normally be presented for signature other than at, or immediately before or after a council {or committee} meeting~~. Any signatures obtained away from council meetings shall be reported to the council ~~for Finance Committee~~ at the next convenient meeting.

9. Payment cards

- 9.1. Any Debit Card issued for use will be specifically restricted to ~~the Clerk/RFO and the RFO~~ the Deputy Clerk and will also be restricted to a single transaction maximum value of [£1,0500] unless authorised by council or finance committee in writing before any order is placed.
- 9.2. A pre-paid debit card may be issued to employees with varying limits. These limits will be set by ~~the council~~. Transactions and purchases made will be reported to ~~the council~~ and authority for topping-up shall be at the discretion of ~~the council~~.
- 9.3. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk/RFO and Deputy Clerk ~~and RFO~~ ~~(specify other officers)~~ and any balance shall be paid in full each month.
- 9.4. Personal credit or debit cards of members or staff shall not be used ~~under any circumstances~~ ~~OR~~ {except for expenses of up to [£250] including VAT, incurred in accordance with council policy.}

Commented [LC8]: To be agreed

10. Petty Cash

- 10.1. ~~{The council will not maintain any form of cash float. All cash received must be banked intact. Any payments made in cash by the Clerk [or RFO] (for example for postage or minor stationery items) shall be refunded on a regular basis, at least quarterly.}~~ OR {The RFO shall maintain a petty cash [float/imprest account] of £250} and may provide petty cash to officers for the purpose of defraying operational and other expenses.
- a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.
 - b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.}

11. Payment of salaries and allowances

- 11.1. As an employer, the council must make arrangements to comply with the statutory requirements of PAYE legislation.
- 11.2. Councillors allowances (where paid) are also liable to deduction of tax under PAYE rules and must be taxed correctly before payment.
- 11.3. Salary rates shall be agreed by the council, or a duly delegated committee. No changes shall be made to any employee's gross pay, emoluments, or terms and conditions of employment without the prior consent of the council {or relevant committee}.
- 11.4. Payment of salaries shall be made, after deduction of tax, national insurance, pension contributions and any similar statutory or discretionary deductions, on the dates stipulated in employment contracts.
- 11.5. Deductions from salary shall be paid to the relevant bodies within the required timescales, provided that each payment is reported, as set out in these regulations above.
- 11.6. Each payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a payroll control account or other separate confidential record, with the total of such payments each calendar month reported in the cashbook. Payroll reports will be reviewed by [the finance committee] to ensure that the correct payments have been made.
- 11.7. Any termination payments shall be supported by a report to the council, setting out a clear business case. Termination payments shall only be authorised by the full council.
- 11.8. Before employing interim staff, the council must consider a full business case.

12. Loans and investments

- 12.1. Any application for Government approval to borrow money and subsequent arrangements for a loan must be authorised by the full council and recorded in the

minutes. All borrowing shall be in the name of the council, after obtaining any necessary approval.

- 12.2. Any financial arrangement which does not require formal borrowing approval from the [Secretary of State/Welsh Assembly Government] (such as Hire Purchase, Leasing of tangible assets or loans to be repaid within the financial year) must be authorised by the full council, following a written report on the value for money of the proposed transaction.
- 12.3. The council shall consider the requirement for an Investment Strategy and Policy in accordance with Statutory Guidance on Local Government Investments, which must ~~be~~ written ~~be~~ in accordance with relevant regulations, proper practices and guidance. Any Strategy and Policy shall be reviewed by the council at least annually.
- 12.4. All investment of money under the control of the council shall be in the name of the council.
- 12.5. All investment certificates and other documents relating thereto shall be retained in the custody of the RFO.
- 12.6. Payments in respect of short term or long-term investments, including transfers between bank accounts held in the same bank, shall be made in accordance with these regulations.

13. Income

- 13.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the RFO.
- 13.2. The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. ~~[The RFO]~~ shall be responsible for the collection of all amounts due to the council.
- 13.3. Any sums found to be irrecoverable and any bad debts shall be reported to the council by ~~[the RFO]~~ and shall be written off in the year. The council's approval shall be shown in the accounting records.
- 13.4. All sums received on behalf of the council shall be deposited intact with the council's bankers, with such frequency as the RFO considers necessary. The origin of each receipt shall clearly be recorded on the paying-in slip or other record.
- 13.5. Personal cheques shall not be cashed out of money held on behalf of the council.
- 13.6. ~~{The RFO shall ensure that VAT is correctly recorded in the council's accounting software ~~software~~ and that any VAT Return required is submitted form the software by the due date}. OR {Any repayment claim under section 33 of the VAT Act 1994 shall be made {quarterly where the claim exceeds [£100] and} at least annually at the end of the financial year.}~~
- 13.7. ~~{Where significant sums of cash are regularly received by the council, the RFO shall ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control record such as ticket~~

issues, and that appropriate care is taken for the security and safety of individuals banking such cash.}

- 13.8. ~~{Any income that is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting.}~~

14. Payments under contracts for building or other construction works

- 14.1. Where contracts provide for payment by instalments the RFO shall maintain a record of all such payments, which shall be made within the time specified in the contract based on signed certificates from the architect or other consultant engaged to supervise the works.
- 14.2. Any variation of, addition to or omission from a contract must be authorised by the Council or relevant committee and ~~{the Clerk}~~ to the contractor in writing, with the council being informed where the final cost is likely to exceed the contract sum by 5% or more, or likely to exceed the budget available.

15. Stores and equipment

- 15.1. ~~{The officer in charge of each section}~~ shall be responsible for the care and custody of stores and equipment ~~{in that section.}~~
- 15.2. Delivery notes shall be obtained in respect of all goods received into store or otherwise delivered and goods must be checked as to order and quality at the time delivery is made.
- 15.3. ~~{Stocks shall be kept at the minimum levels consistent with operational requirements.}~~
- 15.4. ~~{The RFO shall be responsible for periodic checks of stocks and stores, at least annually.}~~

16. Assets, properties and estates

- 16.1. The Clerk shall make arrangements for the safe custody of all title deeds and Land Registry Certificates of properties held by the council.
- 16.2. The RFO shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date, with a record of all properties held by the council, their location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held, in accordance with Accounts and Audit Regulations.
- 16.3. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.
- 16.4. No interest in land shall be purchased or otherwise acquired, sold, leased or otherwise disposed of without the authority of the council, together with any other consents required by law. In each case a written report shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a proper business case

(including an adequate level of consultation with the electorate where required by law).

No tangible moveable property shall be purchased or otherwise acquired, sold, leased or otherwise disposed of, without the authority of the council, together with any other consents required by law, except where the estimated value of any one item does not exceed [£500]. In each case a written report shall be provided to council with a full business case.

17. Insurance

- 17.1. The RFO shall keep a record of all insurances effected by the council and the property and risks covered, reviewing these annually before the renewal date in conjunction with the council's review of risk management.
- 17.2. The Clerk/~~RFO~~ shall give prompt notification to ~~[the RFO]~~Council or relevant committee of all new risks, properties or vehicles which require to be insured and of any alterations affecting existing insurances.
- 17.3. The RFO shall be notified of any loss, liability, damage or event likely to lead to a claim, and shall report these to [the council] at the next available meeting. The RFO shall negotiate all claims on the council's insurers, ~~[in consultation with the Clerk]~~.
- 17.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined ~~[annually]~~ by the council, or duly delegated committee.

18. [Charities]

- 18.1. Where the council is sole managing trustee of a charitable body the Clerk and RFO shall ensure that separate accounts are kept of the funds held on charitable trusts and separate financial reports made in such form as shall be appropriate, in accordance with Charity Law and legislation, or as determined by the Charity Commission. The Clerk and RFO shall arrange for any audit or independent examination as may be required by Charity Law or any Governing Document.]

19. Suspension and revision of Financial Regulations

- 19.1. The council shall review these Financial Regulations ~~[annually]~~ and following any change of ~~Clerk/-or~~ RFO. The Clerk shall monitor changes in legislation or proper practices and advise the council of any need to amend these Financial Regulations.
- ~~19.2.~~ The council may, by resolution duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations, provided that reasons for the suspension are recorded and that an assessment of the risks arising has been presented to all members. Suspension does not disapply any legislation or permit the council to act unlawfully.
- 19.3. The council may temporarily amend these Financial Regulations by a duly notified resolution, to cope with periods of absence, local government reorganisation, national restrictions or other exceptional circumstances.

Appendix 1 - Tender process

- 1) Any invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases.
- 2) The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post, unless an electronic tendering process has been agreed by the council.
- 3) Where a postal process is used, each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- 4) Where an electronic tendering process is used, the council shall use a specific email address that will be monitored to ensure that nobody accesses any tender before the expiry of the deadline for submission.
- 5) Any invitation to tender issued under this regulation shall be subject to Standing Order ~~insert reference of the council's relevant standing order~~ 18c and shall refer to the terms of the Bribery Act 2010.
- 6) Where the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision-making process was being undertaken.

FINANCE, POLICY & GENERAL PURPOSES COMMITTEE	23 MAY 2024	AGENDA ITEM: 19
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Report prepared by Angela Price – Town Clerk

REQUEST FROM LEDBURY FOOD BANK

Purpose of Report

The purpose of this report is to ask Members of the Finance, Policy & General Purposes committee to give consideration to a request from Ledbury Food Bank.

Equality Duty

Under section 149 of the Equality Act 2010, the “general duty” on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to:

- a. eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- b. advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- c. foster good relations between persons who share a relevant protected characteristic and person who do not share it.

The public sector equality duty (specific duty) requires Ledbury Town Council to consider how it can positively contribute to the advancement of equality and good relations and demonstrate that they are paying ‘due regard’ in their decision making in the design of policies and in the delivery of services.

Detailed Information

Members will be aware that Ledbury Town Council provide Dog Food Bags at a cost of £1.00 per pack of 50. Prior to 2019 the Council used to provide these bags free of charge, however it was agreed that a minimal charge of £1.00 be levied in respect of them.

There are 50 bags in each pack and of a very good quality and although the council decided to levy a charge of £1.00 for them members of the public still call into the council offices to purchase them, often several packs at a time. There was very little dissatisfaction aired by Members of the public when the charge was implemented, and staff have been advised that the quality and quantity of the bags is such that you cannot buy them for this price in any stores for so many.

The decision was taken to charge to help offset some of the expense of circa £700 per annum for the council to purchase the dog poo bags.

In 2020 during lockdown the council took the decision to provide a supply of the bags to Ledbury News, free of charge, as the council offices were not open for some time. However, following the return of staff to the offices the charge of £1.00 has been reintroduced.

A request has been made by the Ledbury Food Bank asking whether the Council would consider giving them dog poo bags to support the free pet food that they are now providing to clients.

They have stated that they think dogs and cats are part of their client's wellbeing and wondered whether the council would be willing to offer the bags on an ongoing basis, adding that anything that encourages people to clean up after their dogs in Ledbury must be a good thing.

Each box costs the Council £30.69 and contains 40 packs of 50 dog poo bags which means that the cost per bag to the council is £0.77, making a profit of £0.23 pence per bag.

Recommendation

1. That Members of the Finance, Policy & General Purposes Committee give consideration to the provision of dog poo bags to the Ledbury Food Bank.
2. Subject to the outcome of 1 above Members agree how many boxes to provide to the Ledbury Food Bank, and how often (i.e. so many per year).