



LEDBURY TOWN COUNCIL

TOWN COUNCIL OFFICES, CHURCH STREET, LEDBURY

HEREFORDSHIRE HR8 1DH. Tel. (01531) 632306

Email: clerk@ledburytowncouncil.gov.uk

Website: www.ledburytowncouncil.gov.uk

21 May 2025

To All Councillors

Dear Councillor

Please find attached To Follow papers in respect of the Council meeting scheduled for **Thursday, 22 May 2025 at 7.00 pm** in the **Town Council Offices, Church Lane, Ledbury, HR8 1DH.**

Yours faithfully

Angela Price PSLCC, AICCM, MIWFM
Town Clerk

FILMING AND RECORDING OF COUNCIL MEETINGS

Members of the public are permitted to film or record meetings to which they are permitted access, in a non-disruptive manner. Whilst those attending meetings are deemed to have consented to the filming, recording, or broadcasting of meetings, those exercising the rights to film, record or broadcast must respect the rights of other people attending under the Data Protection Act (GDPR) 2018

A G E N D A

FINANCE

13. Audit Reports (Pages 3789 - 3820)

- i. To give consideration to 2024/25 Internal Audit Report
- ii. To consider the 2024/25 Annual Return

16. Request for funding – Masfield Matters Project (Pages 3821 - 3829)

**Distribution: - Full agenda reports to all Councillors (9)
Plus file copy**

**Agenda reports excluding Confidential items to:
Local Press (1)
Library (1)
Police (1)**

FULL COUNCIL	22 MAY 2024	AGENDA ITEM: 13
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Report prepared by Angela Price – Town Clerk

2024/25 ANNUAL RETURN AND INTERNAL AUDIT REPORT

Purpose of Report

The purpose of this report is to provide Members with the Internal Auditor's report in respect of the 2024/25 financial year, and to approve of the attached documents for submission to the Council's External Auditor, PKF Littlejohn, and to approve publication of the Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return.

Detailed Information

The Internal Auditor visited Ledbury Town Council offices on 13 May 2025 for the purpose of carrying out the year end audit of the Council's financial and governance controls. Attached is a copy of the report received from the auditor, Kevin Rose in which he has confirmed that no "Non-Compliances" were identified that would give rise to a negative response on the statutory Annual Internal Audit Report.

Members are requested to consider the attached documents and agree responses to Section 1 – Annual Governance Statement 2024/25 for submission to the External Auditor.

The Responsible Finance Officer has provided suggested responses to Section 1 based on the Internal Auditors report as follows:

1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements

YES

2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness

YES

3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant effect on the ability of this authority to conduct its business or manage its finances

YES

4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audits Regulations

YES

5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required

YES

6. We maintained throughout the year an adequate and effective record system of internal audit of the accounting records and control systems

YES

7. We took appropriate action on all matters raised in reports from internal and external audit

YES

8. We considered whether any litigation, liabilities or commitments, events, or transactions, occurring either during or after the year-end, have a financial impact on the authority and, where appropriate, have included them in the accounting segments

YES

9. (For Local Councils Only) Trust funds including charitable. In our capacity as the sole managing trustee, we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination.

N/A

Also attached is copy of the proposed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return 2023/24 for approval.

Recommendation

1. That Members receive and note the Internal Auditor Report 2024/25 and approve the suggested responses provided by the RFO in the comments box of the Internal Auditors Observations, which once approved will be referred back to the Internal Auditor.
2. That Members agree the suggested responses provided by the RFO in relation to the Annual Governance Accountability Return 2024/25 (Section 1), and that the Mayor be authorised to sign this accordingly.

3. That Members of the Finance, Policy & General Purposes Committee note the explanation of significant variations from last year to this year in Section 2 “The statement of Accounts”.
4. That Members approve Section 2 – The Statement of Accounts and that the Mayor be authorised to sign this accordingly.
5. That the publication of the Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return be approved.
6. That the Town Mayor be asked to sign the Statement of Internal Control prior to its submission to the External Auditor.
7. That the draft Investment Strategy be approved and adopted.
8. That the Clerk be authorised to submit the Annual Governance & Accountability Return 2024/25 and associated documents to the Council’s external auditors, PKF Littlejohn in line with the requirements of the Accounts and Audit Regulations (2015).
9. That the Clerk be authorised to pay the Internal Auditor’s invoice in the total of £375.25 plus VAT.

Annual Internal Audit Report 2024/25

ENTER **Ledbury Town Council** RITY

ENTER PUBLICLY A www.ledburytowncouncil.gov.uk EB PAGE ADDRESS

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

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

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

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

19/05/2024 05/11/2024

Kevin Rose ACMA- IAC Audit & Consultancy Ltd

Signature of person who carried out the internal audit

SIGNATURE

Date

18/05/2025

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

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



Angela Price PSLCC, MICCM, MIWFM CiLCA
Town Clerk
Ledbury Town Council
Church Street,
Ledbury,
Herefordshire.
HR8 1DH

18th May 2025

Dear Angie,

Year End Internal Audit

An audit was carried out by Kevin Rose on Tuesday 13 May 2025. This was the Year End audit following on from the interim audit carried out on 5 November 2024.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 209 items. A total of 79 items were tested during this audit in addition to the 129 items tested and checked during the interim audit process. All items on the checklists were tested during the year.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council for this financial year.

- Exemption from External Audit (Box K)
- the Transparency Code (for Smaller Authorities) (Box L)
- Trust Funds (Box O)

(Please refer to the explanation of my 'Not Covered' responses on Page 3)

Areas subject to audit were;

- the Payment system (Box B)
- Risk and insurance (Box C)
- Payroll (Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)
- the Transparency Code (for Smaller Authorities) (Box L)

Summary of tests undertaken during this audit

Positive response	33
Negative response	8
Not Applicable to your Council	38
Total tests carried out	<u>79</u>

Of the 41 applicable items tested a Positive response was obtained in respect of 33 tests. There were 8 Negative responses identified and 9 Observations were made, details of which are set out in the attached Year End Internal Audit Observations.

Summary of tests undertaken for the financial year (including interim audit work)

Positive response	137
Negative response	13
Not Applicable to your Council	59
Total tests carried out	<u>209</u>
Tests not carried out	Nil

I am pleased to advise that no 'Non-Compliances' were identified that would give rise to a negative response on the statutory Annual Internal Audit Report.

Based on my audit testing I am satisfied the Council's Internal Controls were effective for the 2024/25 financial year.

I would like to express my thanks for the assistance and hospitality provided to me during my audit.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA
Director

Internal Audit 'Not Covered' Responses

Internal Control Objective	Reason for Not Covered Response
K: If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	The reason for the "Not Covered" response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from a limited assurance review for the relevant financial year.
L: The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	At present no specific guidance has been provided to Internal Auditors as to what the 'relevant legislation' is in respect of Control Objective L. We have tested against the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) and 2015/494 The Smaller Authorities (Transparency Requirements), neither of which apply to your Council. The publication requirements of Statutory Instrument (2015/234) The Accounts and Audit Regulations are covered in our responses to Internal Control Objectives M and N. The Council should note that we have not considered any additional publication requirements that may apply, for example those set out in the ICO Model Publication Scheme for Parish Councils.
O: (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	The reason for the Not Covered response for Objective O as it is our understanding that the Council does not act as Trustee.

Ledbury Town Council

Internal Audit Summary for the year 2024-25

(shaded Internal Control Objectives are not applicable to your Council)

Audit 1 Date: 05/11/2024
Audit 2 Date:
Year End Audit Date 13/05/2025



Internal Control Objective		Observations	Observation Analysis					Responses			
			Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	N/A	Not Checked
A	Appropriate accounting records have been properly kept throughout the financial year.	0	0	0	0	0	0	6	0	0	0
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	3	0	1	1	1	0	32	0	10	0
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	1	0	0	0	1	0	12	0	2	0
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	2	0	1	1	0	0	13	2	2	0
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	1	0	0	1	0	0	17	0	9	0
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	0	0	0	0	0	0	7	0	2	0
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	3	0	2	1	0	0	15	3	7	0
H	Asset and investments registers were complete and accurate and properly maintained.	2	0	2	0	0	0	6	2	3	0
I	Periodic bank account reconciliations were properly carried out during the year.	1	0	0	1	0	0	12	1	3	0
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	2	0	0	1	1	0	6	2	3	0
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered"	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	N/A
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	N/A	N/A	N/A	N/A	N/A	1	N/A	2	7	N/A

Internal Control Objective		Observations	Observation Analysis					Responses		
			Non - Compliance	High	Medium	Low	Advisory	Positive	Negative	Not Checked
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	1	0	1	0	0	0	4	1	0
N	The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	0	0	0	0	0	0	7	0	0
O	(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Total 17 0 7 6 3 1 137 13 59 0

LEDBURY TOWN COUNCIL

STATEMENT OF INTERNAL CONTROL

1. Scope of Responsibility

Ledbury Town Council is a Local Authority funded largely by public money. It is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively. In discharging this overall responsibility, the council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions, and which includes arrangements for the management of risk. The Council is required by Regulation 6.1 of the Accounts and Audit Regulations 2015, to review each financial year the effectiveness of its system of financial control.

2. The Purpose of the System of internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, and to manage them efficiently, effectively, and economically. The system of internal control has been in place at the Council for the year ended 31 March 2024.

3. The Internal Control Environment

The Council

- The Council has adopted Financial Regulations which set parameters for the Council's financial operations.
- The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful, and in accordance with Standing Orders.
- The Council meets at least six times per year to monitor and review its obligations, aims and objectives, and receive reports from the Clerk/RFO, committees and members of the Council.
- The Council has appointed Committees who monitor progress against objectives and budgets.
- The Finance, Policy & General Purposes Committee monitors financial systems and procedures, budgetary control and regularly reviews financial matters.
- The Council met in December 2023 to approve the budget and precept for the coming year 2024/25.
- The Council carries out regular reviews of its internal controls, systems, and procedures.

- Payroll is processed by an external provider using Xero Payroll Software and checked by the Responsible Financial Officer.
- Banking services are provided by Lloyds Bank PLC.
- The Council uses a computerised accounting system Rialtas to complete the management accounts and financial returns for the Council.

Clerk to the Council/Responsible Finance Officer (RFO)

The Council has appointed a Clerk to the Council who acts as the Council's advisor and manager and RFO.

The Clerk is responsible for advising on the day-to-day compliance with laws and regulations that the Council is subject to, and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments

All expenditure (the incurring of costs) must be authorised by the Council, or by a committee having delegated authority, or (in accordance with the Financial Regulations) by other delegated authority.

All payments from the Council's bank accounts are only to be made with dual authorisation either by two councillor signatories on cheques, or signatory from the Chair of Finance and Clerk on payments agreed in the appropriate committee for payment by BAC's.

Risk Assessment/Risk Management

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls. The insurance cover is regularly reviewed to ensure the correct level of cover has been provided.

Internal Auditor

The Council has appointed IAC Audit and Consultancy as Independent Internal Auditor who reports to the Council on the adequacy of:

- Records
- Procedures
- Systems of internal control
- Regulations
- Risk management
- Governance processes

The effectiveness of internal audit is reviewed annually by the Council.

External Auditor

The Council's external auditors are PKF Littlejohn, appointed by Smaller Authorities Audit Appointments Ltd (SAAA), who submit an annual certificate of audit which is presented to the Council.

Professional Advice

Additionally, the Council seeks and receives appropriate property, legal, insurance, VAT, personnel/human resources, and health & safety advice as appropriate to manage risk.

4. Review of Effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by:

- The full council
- The work of officers reporting to the Council and its committees
- The Clerk and RFO to the Council who are responsible for the development and maintenance of the internal control environment and managing risk.
- The independent Internal Auditor who reviews the Council's system of internal control and reports to the Council.
- The Council's External Auditor who makes a final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman, the Town Clerk, and the Internal Auditor. An Audit Certificate is issued.
- The number of significant issues that are raised during the year.

5. Significant Internal Control Issues

The Council strives for the continuous improvement of the systems it has adopted at all times and agree to act on any significant internal control issues raised throughout each financial year.

Approved by Council

Date:

Minute No.

Ledbury Town Council Financial Year 2024-25



IAC Audit and Consultancy Ltd

Audit date: 13 May 2025

Year End Internal Audit Observations

B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Can bank payment transactions be traced to source documents ? (Year End)	Yes	Council Minutes record approval of payments for February 2025 but do not record the value of payment approved. It is therefore unclear which specific payments were approved by Council.	When approving payments the Minutes of the relevant meeting should state which payments have been approved. This could be by reference to the total value of payments approved, or by use of a pre-numbered schedule.	Medium	The amount is usually included in the minutes - Clerk to ensure total value of payments approved is included in the minutes going forward.

G Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Salaries paid agree with those approved by the council	No	Salaries paid do not agree with those approved by the Council. One member of staff appears to have been paid at SCP 2 when contract of employment states range SCP5-6. It appears that the value stated in the employees contract may be incorrect.	The Council to review the salary paid and the employment contract and verify whether they are correct.	High	Job Description states SCO 2 as does original offer letter. Incorrect SCP entered onto contract - now amended and agreed with Post Holder and correct SCP and Salary included in contract, taking into account annual salary award in 2024.
2	Accounting Statements Box 4 - Staff Costs value agrees to total payments of Salaries, Wages and Pensions.	No	Accounting Statements Box 4 value does not agree to total payments of Salaries, Wages and Pensions. It was noted that payroll costs posted to nominal code '4902 - New Staff' had not been included in Box 4. This was amended during the audit visit.	Council to note.	High	Year end has been amended to take into account this error. Accounts Clerk advised to post all salaries to 4000 NC and delete 4902.

H Asset and investments registers were complete and accurate and properly maintained.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Total of Asset Register agrees to Box 9 value of Accounting Statements	No	It was not possible to agree the total of the Asset Register to the value stated in Box 9 of the Accounting Statements.	Council to review the asset register, and the total value recorded, and agree it to the Box 9 value stated on the Accounting Statements.	High	2022/23 year end figure entered at year end in error - this has now been amended. Council has recognised that they need to undertake a full review of their asset register in 2025/26
2	Movement on asset register agrees to additions to disposals made in the year	No	The Movement on the asset register did not agree to additions to disposals made in the year. The asset value brought forward on the draft asset register was the 2023 value rather than the 2024 value. This was amended during the audit visit.	Council to review and confirm the movement in the value of the asset register between 2024 and 2025 and agree it to a detailed list of asset acquired and disposed of during the year.	High	2022/23 year end figure entered at year end in error - this has now been amended. Council has recognised that they need to undertake a full review of their asset register in 2025/26

I Periodic bank account reconciliations were properly carried out during the year.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Cash floats & balances are supported with cashier's certificate (Year End)	No	A 'Cashiers Certificate' confirming the petty cash balance held as at 31st March 2025 was not available at the time of the year end audit visit.	Council to provide the Internal Auditor with confirmation of the petty cash balance held at at 31st March 2025.	Medium	Due to the year end only having taken place two days before Internal Auditor visit these had not been signed off by Chair and Clerk. All bank and cash reconciliations will be signed prior to the meeting of Council on 22 May 2025 and confirmed with IA accordingly.

J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	Audit Extended Trial Balance agrees to draft Accounting Statements	No	The Internal Audit Extended Trial Balance did not agree to the draft Accounting Statements, there was a compensating difference between Boxes 4 and 6 as the balance on a new nominal code 4902 was incorrectly recorded within Box 6 (Other Costs) rather than Box 4 (Staff Costs). This was amended during the audit visit.	Council to note.	Low	Year end has been amended to take into account this error. Accounts Clerk advised to post all salaries to 4000 NC and delete 4902.

2	Stock quantities on hand have been physically verified	No	<i>The Council is recording a value of stock on nominal code 150 which is an old balance. It is noted that the Council does not maintain a trading account for these stock items and does not compute a formal profit and loss.</i>	The Council to consider whether it is appropriate / necessary for it to record a stock value for these items. If not then the Council should arrange to write off this balance.	Medium	Council to confirm how they wish to proceed with stock value. If agreed to write off this balance Clerk to seek advice from Rialtas as to how this should be done.
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L *The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.*

No.	Audit Test	Response	Observation	Recommendation	Priority	Comments
1	The Council has complied with the publication requirements of the ICO Model Publication Scheme for Parish Councils. (This includes a requirement to publish the Annual Internal Audit Report).	No	<i>It was noted that Council continues to use an old version of the ICO Model Publication Scheme (see Observation made at Interim Audit).</i>	The Council to note that the latest version of the publication scheme for Parish Councils is version 3, a copy of which may be obtained from the link below; https://ico.org.uk/for-organisations/foi/publication-schemes-a-guide/definition-documents/	Medium	New version amended and on website

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

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

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

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

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

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

and recorded as minute reference:

Chair

Clerk

Section 2 – Accounting Statements 2024/25 for

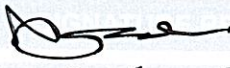
	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	356,754	257,797	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	640,671	682,400	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	60,753	188,656	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	376,144	396,290	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	424,237	374,237	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	257,797	358,326	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	245,401	352,144	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	844,920	857,081	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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


Date 20/05/25

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

as recorded in minute reference:

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

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2025

Ledbury Town Council Final 2024-2025

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	356,754	257,797	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	640,671	682,400	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	60,753	188,656	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	376,144	396,290	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	424,237	374,237	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	257,797	358,326	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	245,401	352,144	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	844,920	857,081	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

LEDBURY TOWN COUNCIL

Annual return for the year ended 31st March 2025

Section 2 – THE STATEMENT OF ACCOUNTS – supporting notes

Line 1 Balances brought forward.

The £257,754 total balances and reserves balances to the Box 7 of the previous year's return

Line 2 Precept

The 2024/25 Precept of £682,400 represented a £41,729 increase, this represents 3614.40 Band D equivalent Properties = £188.80

Line 3 Total other receipts

£188,656 total other receipts were received in 2024/25 a significant increase over the previous year. This is due to receipt of a National Lottery Heritage Fund award of £222,000, of which £111,000 which was received in 2024/25, and some small UKSPF grants.

Line 4 Staff Costs

An additional £20,146 was expended on staffing during 2024/25 in comparison to 2023/24 representing a 5.36% increase.

The wage award for 2024/25 was an increase of £1,290 pa for all staff on SC P 2-43 or 2.50% on staff on SCP 44 and above. During 2024/25 the Council employed a Project Manager for the Lottery Project.

There is a difference of £1 in box 4 for 31 March 2024 – this is due to the rounding up/down of the accounts system.

Line 6 All other payments

The £374,237 spend lower than the previous year. This is due the council not having so many high value projects in progress and also due to staff absences and reduced Councillor numbers which meant that the council was not able to undertake as many projects as in previous years.

Line 7 Balances carried forward.

The £358,326 year end balance shows a £100,529 increase. As explained in the statement at Line 3 above this is due to a National Lottery Heritage Fund award of which £111,000 was received in 2024/25.

Line 8 total value of cash and short-term investments

The £352,144 balances to the year end bank reconciliation, the £106,743 increase is linked to the receipt of grant monies as explained above.

Overall Observation

Due to staff absences and reduced councillor numbers has meant that less projects have been progressed than anticipated. However, it should be noted that the cost implications of staff sickness did impact on the council budget due to temporary staff for several roles needing to be recruited throughout the latter part of the financial year.

WHAT **EXEMPT AUTHORITIES** NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Form 2), the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for an exempt authority must, on behalf of that authority, publish **(which must include publication on the authority's website)**:
 - a) the Accounting Statements (i.e. Section 2 of the AGAR Form 2), accompanied by:
 - i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;
 - ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Form 2); and
 - iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Form 2); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and publish **(including publication on the smaller authority's website)** the following documents, the day before the public rights period commences:

- a) the approved Sections 1 and 2 of Form 2 of the AGAR; and
- b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following suggested dates: Tuesday 3 June – Monday 14 July 2025. (The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025); and
- c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

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

Smaller authority name: **Ledbury Town Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement: __Thursday, 5 June 2025__ (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Angela Price – Town Clerk Ledbury Town Council, Church Street, Ledbury, HR8 1DL Tel: 01531 632306; Email: clerk@ledburytowncouncil.gov.uk</p> <p>commencing on (c) __Friday, 6 June 2025__</p> <p>and ending on (d) __Friday, 18 July 2025__</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Angela Price (RFO)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

LEDBURY TOWN COUNCIL

INVESTMENT STRATEGY

Introduction

This guidance has been prepared in accordance with the Guidance on Local Government Investments (“the Guidance”), issued under section 15(1)(a) of the Local Government Act 2003, effective from 1 April 2018.

The Guidance states:

- a. Where a Town or Parish Council expects its investments at any time during a financial year to exceed £100,000, the Guidance should apply in relation to that year.
- b. Where a Town or Parish Council expects its investments at any time during a financial year to exceed £10,000 but not £100,000, it should decide on the extent, if any, to which it would be reasonable to have regard to the Guidance in relation to that year.
- c. Where a Town or Parish Council expects its investments at any time during a financial year not to exceed £10,000, no part of the Guidance needs to be treated as applying in relation to that year.

The Guidance recommends that a Council produces an Annual Investment Strategy which sets out its policy for managing the investments and giving priority to the liquidity and security.

A “Specified Investment” is one which is made in sterling, is not long term (less than 12-months) not defined as capital expenditure and is placed with a body which has a high credit rating or made with the UK Government, a UK Local Authority or a Parish or Community Council.

Any other type of investment is considered “Non-Specific” to which there can be greater risk and where professional investment advice might be required.

Strategy

Ledbury Town Council are requested to adopt the following investment strategy:

1. The Council acknowledges the importance of prudently investing its temporary surplus funds held on behalf of the community.
2. The Council’s priorities will be centred on the security (protecting the capital sum from loss) and then liquidity (keeping the money readily available for expenditure when needed) of its reserves, sustainability and ethical investments (consider not investing in companies that are not sustainable or ethical).

3. Adopt the Secretary of State's Guidance in relation to council investments in full (Department for Communities & Local Government "Guidance on Local Government Investments" 3rd Edition dated 11 March 2010.
https://assets.publishing.service.gov.uk/media/5a74512440f0b646ce8d9b0e/Guidance_on_local_government_investments.pdf
4. Carry out an annual cash flow forecast to ascertain expenditure commitments for the coming financial year.
5. On the basis of that cash flow forecast, to invest only in:
 - Specified Investments or in
 - Non-specified investments including longer term investments i.e. 12 months or more but which still offers the greatest security
 - Bodies with high credit ratings

Adopted:

Minute No.

Review date:



INVOICE

Ledbury Town Council
Attention: Ledbury Town Council Offices
Church Street
Ledbury
Herefordshire
HR8 1DH

Invoice Date
18 May 2025

Invoice Number
INV-1982

Reference
Year End Internal Audit
2024-25

VAT Number
220671538

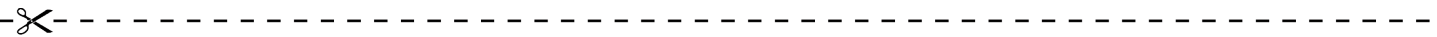
IAC Audit and Consultancy
Ltd
23 Westbury Road
Yarnbrook
Wiltshire
BA14 6AG
UNITED KINGDOM

Description	Quantity	Unit Price	Discount	VAT	Amount GBP
Provision of Internal Audit Services - Year End Audit 2024-25	1.00	395.00	5.00%	20%	375.25
Subtotal (includes a discount of 19.75)					375.25
TOTAL VAT 20%					75.05
TOTAL GBP					450.30

Due Date: 2 Jun 2025
Payment Details

Please make cheques payable to "IAC Audit and Consultancy Ltd"

Bank: Lloyds
Sort Code: 30-98-28
Account Number 29569468



PAYMENT ADVICE

To: IAC Audit and Consultancy Ltd
23 Westbury Road
Yarnbrook
Wiltshire
BA14 6AG
UNITED KINGDOM

Customer	Ledbury Town Council
Invoice Number	INV-1982
Amount Due	450.30
Due Date	2 Jun 2025
Amount Enclosed	Enter the amount you are paying above

FULL COUNCIL	22 May 2025	AGENDA ITEM: 16
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Report prepared by Emma Clowsley

MASEFIELD MATTERS – REQUEST FOR ADDITIONAL FUNDING

Purpose of Report

To provide a breakdown of costs for the Foodbank activity as part of Masefield Matters, and the reasoning for requesting the amount of £ 1,935

Background

This activity is one of the proposed 6 big “projects’ within the overall project plan, as submitted to the NLHF. This activity is aimed at families using Ledbury foodbank and families who may be considering using the service. Up to 48 people will take part in this engagement activity, and a further 50 will be engaged as a result of the output. The 6 big projects aim to engage 295 people in total, with an overall reach of approx. 2000 for all activities through the course of the familiarisation phase including events like Community Day where attendance figures are estimates.

Detailed Information

Original activity details:

Mark Lister (Foodbank and Civic Society) was consulted on 14 May 2024 about this activity. He emphasised the importance of a safe environment, using one of the adjacent rooms for the activities, working with families ideally in school holidays. Mark suggested the room could comfortably accommodate 12-15 people.

Amount allocated to this activity was £1,570.

Activity description: "Heritage theme to be agreed".

Date: August-September 2025

There will be 6 sessions, to be held in a workshop room at the food bank.

Aimed at: families using the foodbank/who might use the food bank

Participants: 8 people per session.

Objectives of activity:

- Familiarise Ledbury residents with the life and work of John Masefield
- Create a book with art and words inspired by the life and work of JM
- Reach other families and teach them about JM and about how others have related to him.
- Engage members of the community who might otherwise be difficult to reach

Outputs

- Increased awareness of John Masefield
- Promotion of the project Masefield Matters
- Physical book of art and stories inspired by John Masefield made by participants

Revised Proposal for activity

We have worked closely with Mark Lister (foodbank), Jeanette and Sara-Jane (creative practitioners) who have proposed this activity which they feel is an appropriate way of engaging the target participants. We have retained the suggestion of 8 people per sessions, over 6 sessions. As you can see from the quote below, running 6 sessions even without the necessary materials would cost more than the estimated amount allocated to this activity.. The cost estimate for this project did not have a set activity in mind and the guidance was “heritage theme to be agreed”. There are only two “projects” where this is the case, the rest of the activities have clear guidance as to what the activity should be.

Creative practitioners were not mentioned in the original budget, equally the only guidance was “heritage theme to be agreed”. There was no allocation for someone to plan and run the activity as there has been with other activities. We are working closely with Creative practitioners who are experienced in working with this group of people and are known and trusted (refer back to Mark Lister stating it needs to be conducted in a safe environment).

Additional value: An extra 50 families will be engaged as a result of the published book. The book was not part of the original activity plan which gave little to no guidance. The book is part of the output section listed above and adds value to the project as a resource for those not taking part in activities to learn about John Masefield and his work.

This type of book has been created previously and proved to be a successful way of teaching a group of people about a writer and their work, engaging community members, and sharing stories with others. The Ledbury Book of Delights, curated by Red Earth Arts CIC. Red Earth Arts worked with local organisations and care homes to produce a book inspired by J. B. Priestley, during lockdown. This project involved people sharing their positive moments through visual art and writing, interaction and communication. This book was made available to other people in Ledbury to “spread a little pleasure and much-needed connection”.

The aim is to create something similar but inspired by John Masefield’s life and work.

Breakdown of costs:

Research, planning, meetings and preparation and operational fees £400

Delivering 6, 3 x hour workshops facilitated by two professionals
practitioners: £1,800

Materials (visual prompts, printed material, art material): £200

Photographing the work, designing and editing content, design into the book, make images ready before going to print, liaising with print company £300

Cost of books (50 copies?) assume £6 per book £300
Contingency £50

Plus £500 for hot meals for families engaged in activities, to be provided by Ledbury foodbank). The workshop space is being provided free of charge.

Total = £3,550

A total of £5,761 currently remains of the £15,000 the grant awarded to this project at the inception stage.

The overall budget for engagement activities is £28,420 of which is £23,490 for professional fees and materials, £3,440 travel expenses, and £1,490 venue hire.

The attached Project costs as per the final application listed under National Lottery Heritage Fund shows that many costings were based on estimates, online quotes, or resulted from consultations with organisations and creative practitioners about a year ago (and some before that).

There is a contingency fund which makes up 4.25% of the overall project budget. This amount of £10,500 has been allocated to 3 areas of the project where a need for contingency funds has been identified:

- Fees which may be required for memorial including structural engineers report, ground surveys;
- additional fees including increased budget for 3 shortlisted makers to produce designs and drawings;
- provision for redundancy costs, and additional budget to support consultation related activity.

The Project Co-ordinator has identified an alternative source of funding within the original budget. 'Provision for redundancy should the Project Co-ordinator (PC) have continuous service' amount £3000, which is not needed as PC recruited does not have continuous service. To utilise this amount for a different purpose, both Full Council and NLHF would need to provide approval.

Recommendation

That Members give consideration to the above request for additional funding in the sum of £1,935 from the funding originally given to this project to enable these activities to take place and authorise the Clerk to contact the NLHF to request that the additional funding required to run this activity as outlined above be taken from the provision for redundancy costs, noting that neither the Project Co-ordinator nor the Project Intern qualify for continuous service and therefore this contingency would not be required.

Masefield Matters

Project costs as final application listed under National Lottery Heritage Fund headings

ITEM	COST £	COMMENTS
New staff		
Project coordinator 24 months @ £40,427pa including oncosts, total	80,850	F/T. Costs from LTC TC, + pension. Inflation provision for Y1 and Y2 at 5% (see below)
Project Assistant 12 months (intern paid living-wage), including oncosts	28,000	F/T, Living Wage. Costs from LTC TC + pension. Young person, under 25 (incl inflation)
TOTAL	108,850	
Professional fees		
Fees for specialist, World Book Day 2025 + 2027, 2 sessions per day @ £200ea	800	LTC to deliver
Fees for greenwood working activity, 2days @ £350 ea + £200 prep.	900	Based on estimate
Fees for Midnight Folk/LRFC familiarisation project. Wildlife Trust session @ £400, 2Faced Dance x2 people @ 5 days ea @ £334 per day (incl travel) + prep time £100, cost £3,440 and filmmaker, 3 days @ £350 per day, cost £1,050.	4,890	Based on estimate
Fees for freelance specialist, Daffodil Fields project. 15 half day sessions @£150ea (incl 3 days prep + travel)	2,250	
Fees for specialists supporting Sea-fever project, filmmaker 8 days (inc prep and travel) @ £350 per day.	2,800	
Fees for specialists supporting the Foodbank and Refugee Support Group projects, 16 halfdays (inc prep and travel) @£150 each.	2,400	
Fees for activity with schools to explore concept of memorial, 4 ½ days at £150ea	600	Pottery?
Fees for wildlife organisations contributing to Big Green Week. Family-friendly activities, 3 sessions inspired by The Midnight Folk @ £400 each, total £1,200 plus programme of guided walks and talks by other groups, 4 events @£150each, total £600.	1,800	Wildlife Trust quote for Midnight Folk activity. Guided walks and talks thinking Ledbury Field Nats, CPRE local branch (assume may charge less than £150).
Consultation contract, 22 days @ £350pd (includes 2 days to support participants during commission)	7,700	Based on estimate
Fees for Ledbury Poetry event	400	

Supply cover for teachers out of classroom supporting young people working on the Sea-fever project, 2 teachers on 6 days @£250 per day	3,000	Looked online.
Fees for shortlisted makers to work up designs x3 at £1,000ea	3,000	Based on estimate
TOTAL	30,540	
Recruitment		
Advertising for two posts	1,000	Cost free for most sites. NB local paper costs £700, good for junior post
Advertising for maker for memorial	1,000	
TOTAL	2,000	
Purchase price of heritage items		
Memorial for the Ledbury Poet	60,000	(including fixings, transport, installation)
TOTAL	60,000	
Event costs		
Hospitality for evaluation workshop	75	Teas and Coffees (delegates bring packed lunch)
Teas and Coffees for steering group meetings	100	
Hospitality for community group participating in familiarisation projects away from their usual meeting place	900	Divide by 6 large projects.
Hospitality for events celebrating key milestones (x3) - project launch, thankyou event at end of familiarisation phase, launch of the memorial	900	NB assume no alcohol as YP / children involved
Hospitality for consultation sessions	360	Includes young people, thinking pizza
Hospitality for commissioning event for 3 short listed artist/makers plus special view for lottery players.	400	
TOTAL	2,735	
Equipment and materials		
Laptop for project staff, x2 @ £600ea plus £400 towards cost of any additional software required	1,600	Town Clerk
Mobile phones for project staff x2 @ £35ea, total £70 + contracts @ £420pa x2 year one and x1 year 2, total £1,1260.	1,330	Town Clerk
Desks, refurbishment of office space for project staff	1,000	Town Clerk
Masefield Map for HOD 2025	1,000	Requested LTC CDO

Materials for consultation phase incl activity to explore concept of memorials with schoolchildren / families	600	
Materials for six community group projects and citizen science project with JM Archive researching people to whom books dedicated, based on an average budget of £400 per project	2,800	Midnight Folk 2Faced Dance Daffodil Fields Foodbank Refugee Group Greenwood Cutty Sark U3A
Materials for training		50
Materials for events celebrating key milestones (x3) - project launch, thankyou event at end of familiarisation phase, launch of the memorial	500	
Materials for public events (familiarisation)	350	World book day x2, Ledbury Community Day, Ledbury Poetry event
Materials to support access to Masefield Archive, community projects, public events	500	
TOTAL	9,680	
Training staff		
Provision for online training	1,000	
TOTAL	1,000	
Training volunteers		
Travel staff		
Meetings in Hereford (train), other locations within the county, occasionally further afield	£750	Mileage rates are .45p or .64p (used). If train available that will be the cost.
Travel volunteers		
Travel for participants in sea-fever project incl visit to Cutty Sark, London	£1,500	(excludes travel for ex merchant seamen)
Travel for participants in familiarisation projects, visits to the Daffodil Fields by various groups and individuals using community transport	500	
Travel costs for members of the Refugee Support Group	100	
Research visits for participants, consultation phase	400	
Travel costs for volunteer Archive Assistant	340	Assume Birmingham based rather than Hereford, x10 trips, 8 by train @£15 return total £120, 2 by car @ £80 mileage payment, £160

Travel costs for ex merchant seamen contributing to the Sea-fever project with young people (nearest MNA branches in Tamworth and edge of Birmingham)	1000	
TOTAL	3,840	
Expenses staff		
Parking, subsistence for meetings away from base	300	
TOTAL	300	
Expenses volunteers		
Parking for Assistant Archivist, say x10 4h ½ days @ St Katherines @ £1.40ph	70	Bridge St All Day £2.50, St Katherines All Day £7, £1.40 per hour up to 4h, free after 6pm
Parking for members of the steering group, say on 12 occasions, parking for 2h at St Katherines @ £1.40ph, total £33.60	40	
Subsistence for participants in consultation on research visits	240	
TOTAL	350	
Other		
Venue hire World Book Day events in 2025 and 2028, 2 7h days at St Katherines Hall @£30 per hour	420	
Venue hire, community project with Foodbank, 6 2h sessions@£10ph	120	At Foodbank
Venue hire for evaluation workshop, 1 7h day @ £30ph (Community Hall)	210	
Venue hire, steering group meetings when council room not available, say 3 occasions at Masters House @£38 ea, total £114	120	When panelled room NA
Venue hire, launches and thankyou events, X3 events, 4h each @ £30h (Community Hall)	360	
Venue hire for Big Green Week, 2 4h sessions at Community Hall @ £30ph	240	
Venue hire for sea-fever, incl meetings with ex merchant seamen, venue tbc	250	
Venue hire for community groups that do not usually meet regularly, 12 halfday sessions @ £38 each (Masters House), £456	460	Thinking for Daffodil Fields (visually impaired group) and Refugee Support Group.
Venue Hire to share shortlisted designs for memorial + presentations, at Weaver Gallery cost £150pw (Mon-Sun) and Community Hall @ £120 for 4h.	270	NB Weaver Gallery not fully accessible, therefore not suitable (post application).
TOTAL Venue Hire	2,450	

Admission charge to visit Cutty Sark, based on a group of 15 people (5 adults @£17ea, 10 young people @£11.50ea, total £200 with guided tour of ship @ £75 for group and rig climb at £50ea for 10 young people @£500.	775	
Vouchers for young people involved in consultation, 20 at £20ea	400	
TOTAL	3,625	
Publicity and promotion		
Flyers and invitations to encourage participation.	1,500	
TOTAL	1,500	
Evaluation		
Fees for evaluation contract	8,000	
TOTAL	8,000	
Contingency		
Fees which may be required for memorial inc structural engineers report, ground surveys.	3,000	Advised MR, looked online for ground survey costs
Additional Fees including increased budget for 3 shortlisted makers to produce designs and drawings	3,000	Based on advice from MR
Provision for redundancy costs	3,000	Should Project Coordinator have continuous service.
Additional budget to support consultation related activity	1,500	
TOTAL	10,500	
Inflation		
Lead post at 5%, £2020 year 1, £2120 year 2	4,140	5% advised by Town Clerk
Increase in venue hire charges, 10% of total cost of £1,620	160	
TOTAL	4,300	
TOTAL PROJECT COST	247,220	Excludes items highlighted orange as omitted in error from application.