



7th June 2024

Members are summoned to attend the meeting of the **FINANCE AND OVERVIEW COMMITTEE** which will be held in the **KIDDERMINSTER ROOM, WYRE FOREST HOUSE** at **6:00PM** on **THURSDAY 13th JUNE 2024**.

Hugh Peacocke

Chief Executive

Membership: Councillors: Cllrs. M. Smith, (Chair), D. Round, S. Hollands, H. Dyke and F. Oborski

AGENDA

1. Apologies for absence

2. Declarations of interest

To receive declarations for items under consideration on this agenda in accordance with the Localism Act 2011 s32 and The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012.

Members are reminded that should you declare a pecuniary interest at a meeting, it is your responsibility to inform the Monitoring officer.

3. Public Question Time

In accordance with Standing Order 3(c), to allow members of the public to make representations, ask questions, and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda.

4. Minutes (Appendix 1)

To receive and approve the minutes of the meeting of Finance and Overview Committee on held on 10th April 2024.

5. Kidderminster District Heat Network Feasibility Study (Appendix 2)

To receive a presentation and consider if Kidderminster Town Council wish to support the project.

6. Terms of Reference (Appendix 3)

To note the Committee's Terms of reference, as agreed by Full council on 23rd May 2024.

7. Accounts Paid (Appendix 4)

To receive the cash book reports detailing income (Appendix 4.1) and expenditure (4.2) from 1st April 2024 to 31st May 2024 and to approve payments totalling £3,037,784.34 over that period.

8. Accounting Statements 2023-2024 (Appendix 5)

To receive the Council's annual accounts statement and make any relevant recommendations to Full Council on 26th June 2024.

9. Forward Work Programme (Appendix 6)

To note the Programme and consider any additions.

**KIDDERMINSTER TOWN COUNCIL
FINANCE AND OVERVIEW COMMITTEE**

**Minutes of the meeting held on Wednesday 10th April 2024 at 6:00pm
In the Stourport-on-Severn Room, Wyre Forest House**

Present: Councillors:
Darren Chambers (Vice Chair)
Helen Dyke
David Ross
Fran Oborski

Mr H Peacocke, Chief Executive

Absent: Nil

25. APOLOGIES FOR ABSENCE

Councillor Juliet Smith

26. DECLARATIONS OF INTEREST

Nil

27. PUBLIC QUESTION TIME

Nil

28. MINUTES

RESOLVED:

That the minutes of the previous meeting held on Wednesday 21st November 2023 be approved as a true record and that they be signed by the Chair.

29. ACCOUNTS PAID

Members received a report detailing payments and receipts from 1st October 2023 to 31st March 2024. The CE pointed out that £754,198 of the total was for the Town Hall Project and Transfers to the Council's Investment fund with CCLA were £414,000, leaving a balance of £546,769.

RESOLVED: To approve payments totalling £1,741,996 From 1st July 2023 to 31st March 2024.

30. Budget Monitoring for Financial year ended 31st March 2024.

Members received a report on the Council's Income and Expenditure Account to 31 March 2024.

RESOLVED: To approve over expenditures against budget as detailed on the attached table, Appendix 1.

The meeting reviewed the earmarked reserves at 31st March 2024. Regarding the proposed EMR for biodiversity works, members acknowledged the valuable work carried out by Friends Groups in the Council's parks.

RESOLVED: To approve earmarked reserves at the end of the financial year ending 31 March 2024 as shown on Appendix 2.

31. St Georges Bandstand

The meeting considered a report from the Council's Public Realm and Operations Manager setting out funding arrangements for the works required to repair the Bandstand in St. George's Park.

RESOLVED: To approve a recommendation for Leander Architectural (Original builders) to carry out the necessary final stages of works to the St Georges bandstand.

Kidderminster Town Council

Finance and Overview Committee

10 April 2024

Agenda Item 6: Budget Monitoring 2023/24

Cost Centre	Code	Description	Spent	Amount of overspend	Reason
K002 (Finance)	43031	General Office Expenses	£5,109	£2,309	43014 (£600) and 45030 (£600) should have been charged against this code. However, overall the agreed budget was insufficient.
	44010	Audit Fees (External Audit)	£2520	£520	Increase in fees for y/e 31.03.23
K003 Staffing and Civic	45010	Postal re-direction	£704	£600	The agreed budget was insufficient
	13080	Relocation costs Staff travel	£1,600	£2,683	The agreed budget was insufficient
K004 Services	11010	Salary	£49,996	£2,423	Pay award- note underspend against K001-11080- Contingency for pay award (£23,000 unspent)
	11020	NI	£5,618	£861	
	11030	Pension costs	£1,498	£71	
	42040	Street furniture	£5,591	£391	Increasing costs
	21031	Clock Tower	£804	£204	
K006 Town Hall	21010	Repairs and Maintenance of Buildings	£6,357	£4,357	Leaking roof and boiler repairs
	22040	Gas	£6,757	£3,757	The agreed budget was insufficient
	24010	Non-domestic rates	£2,997	£2,997	Rebate arranged 2024
	25030	water and sewage rates	£15,344	£5,844	Insufficient budget provided as it was not foreseen that these charges would arise when the Town Hall was vacated.
	26020	fire and burglar alarm	£1,474	£974	
	27020	window cleaning	£92	£92	
	27030	waste disposal charges	£5,470	£5,470	
	27050	hygiene and talent services	£190	£190	
	28010	insurance	£112,627	£95,627	Our existing insurance policy did not cover the Town Hall while empty during construction. A new insurance cover had to be arranged greatly increased premiums
	41100	direct materials	£80	£80	no budget provided
	44440	facilities management	£10,490	£10,490	
	48023	Remembrance Sunday	£2,717	£1,717	Anticipated grant not received.
K011 Events					

EARMARKED RESERVE	Cat	Existing	New	Total	Expenditure	New	Reserve
DESCRIPTION	3	Reserves	Reserves	Reserves	to	Reserves	Remaining
	Reserve	Brought	Made in	Carried	31/03/24	Added	(excluding
	Code	Forward	2022/23	Forward		in 2023/24	commitments)
		01/04/23	for 2023/24	31/03/23			
		£	£	£	£	£	£
Election Costs	ELECTION	25,759.59	10,000.00	35,759.59	0.00	10,000.00	45,759.59
Statues and War Memorials - War Memorials	STATUES	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Mayoral Allowances Tax and NI	TX&NI	4,122.36	7,768.53	11,890.89	0.00	0.00	11,890.89
Dementia Expenditure	DEMENTIA	1,485.23	0.00	1,485.23	0.00	0.00	1,485.23
Kidderminster Town Hall Transformation Project	KEFGRANT	0.00	200,000.00	200,000.00	200,000.00	0.00	0.00
Parks Transfer - S106 Miller Homes	S106-MH	0.00	51,714.00	51,714.00	22,056.35	0.00	29,657.65
Parks Transfer - S106 Upton Road	S106-UR	0.00	18,590.00	18,590.00	2,336.00	0.00	16,254.00
Parks Transfer - S106 Bellway	S106-BEL	0.00	2,336.00	2,336.00	1,545.74	0.00	790.26
Parks Transfer - S106 Castle Road / Park Lane	S106-CR	0.00	6,878.00	6,878.00	6,878.00	0.00	0.00
Parks Transfer - S106 Kidderminster Market Auctions	S106-KMA	0.00	7,357.00	7,357.00	300.00	0.00	7,057.00
Lenghtsman	LENGTH	0.00	2,902.72	2,902.72	2,902.72	0.00	0.00
PWLB Loan	PWLB	0.00	0.00	0.00	0.00	499,825.00	499,825.00
Kidderminster Town Hall Transformation Project (21/22 Contribution)	KTH21-22	0.00	0.00	0.00	0.00	100,000.00	100,000.00
Biodiversity Plan (from K004 21010 underspend)					0.00	5,500.00	5,500.00
Tennis Club (from K004 21010 underspend)					0.00	1,700.00	1,700.00
Band stand (from K004 21010 underspend)					0.00	3,650.00	3,650.00
Staff training and development (from K003 49015 underspend)					0.00	1,500.00	1,500.00
TOTAL EARMARKED RESERVES 2023/24		33,367.18	307,546.25	340,913.43	236,018.81	622,175.00	727,069.62
							0.00



Worcestershire
Local Enterprise Partnership

Kidderminster Heat Network

13 March 2024

What is the proposition...

- To take heat from renewable sources and waste heat and distribute it to homes and businesses in key locations across Kidderminster



How will we achieve it...

We will contact potential heat 'off takers' and build a stakeholder community. Once we have established how much heat we need, we will apply for a funded feasibility study and talk to potential investors.

Overview...

- The Kidderminster Heat Network is a circa £10 - 20million project to connect large heat users within the town to a source of secure low carbon energy

Stakeholder support

Estimation of heat requirement

Initial pre feasibility

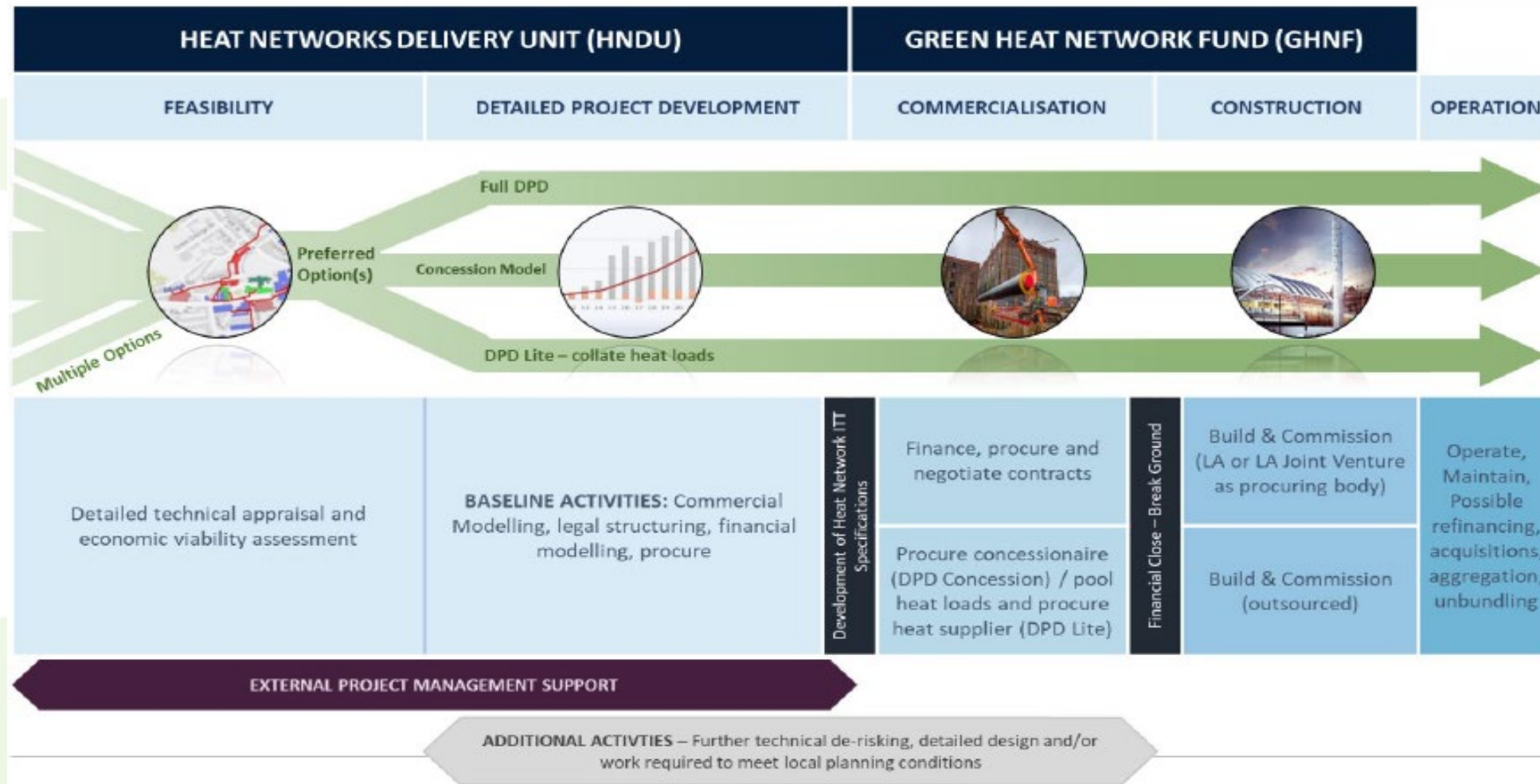
Feasibility study

Detailed project design

Key Information...

- The value of the heat produced is estimated to be £1.15million annually at current prices.
- The network will also be able to take waste heat from sources such as the Severn Trent facility , and can be delivered in phases.
- By connecting to the heat network, a business or organisation benefits from a cost effective method of building decarbonisation (compared to individual heat pumps).
- There is also the potential to offer competitive tariffs for customers committing to long term contracts. Other commercial opportunities may be available such as supporting the electrical grid network through demand management and frequency response.

The HNDU Journey...



Salix Case Study Example...

The Bedford College Group harness the power of the Ouse River to decarbonise heating with £2.8 million grant



- Water Source Heat Pump (WSHP)
- Genius Control - heating management system
- Carbon management strategy with learners.
- Future implementation of air source heat pumps (ASHP)
- Annual savings: £88,000
- Total grant value: £2.8M
- Annual carbon savings: 350tCO₂e*

Next Steps...

- Form a stakeholder group of potential heating or cooling off – takers, schedule regular meetings for updates.
- Conduct initial feasibility to estimate heat load, plant size and some potential locations for energy centres.
- Produce outline business case and begin discussions with potential funders / investors. Governance and legal structures to be investigated.
- Apply for feasibility / detailed project design funding / seek commercial build partner.



Worcestershire
Local Enterprise Partnership

Worcestershire 2040 Vision:

“A connected, creative, dynamic economy for all.”

Contact:

alex.pearson@nottinghamcity.gov.uk
Net Zero Projects Manager
Midlands Net Zero Hub

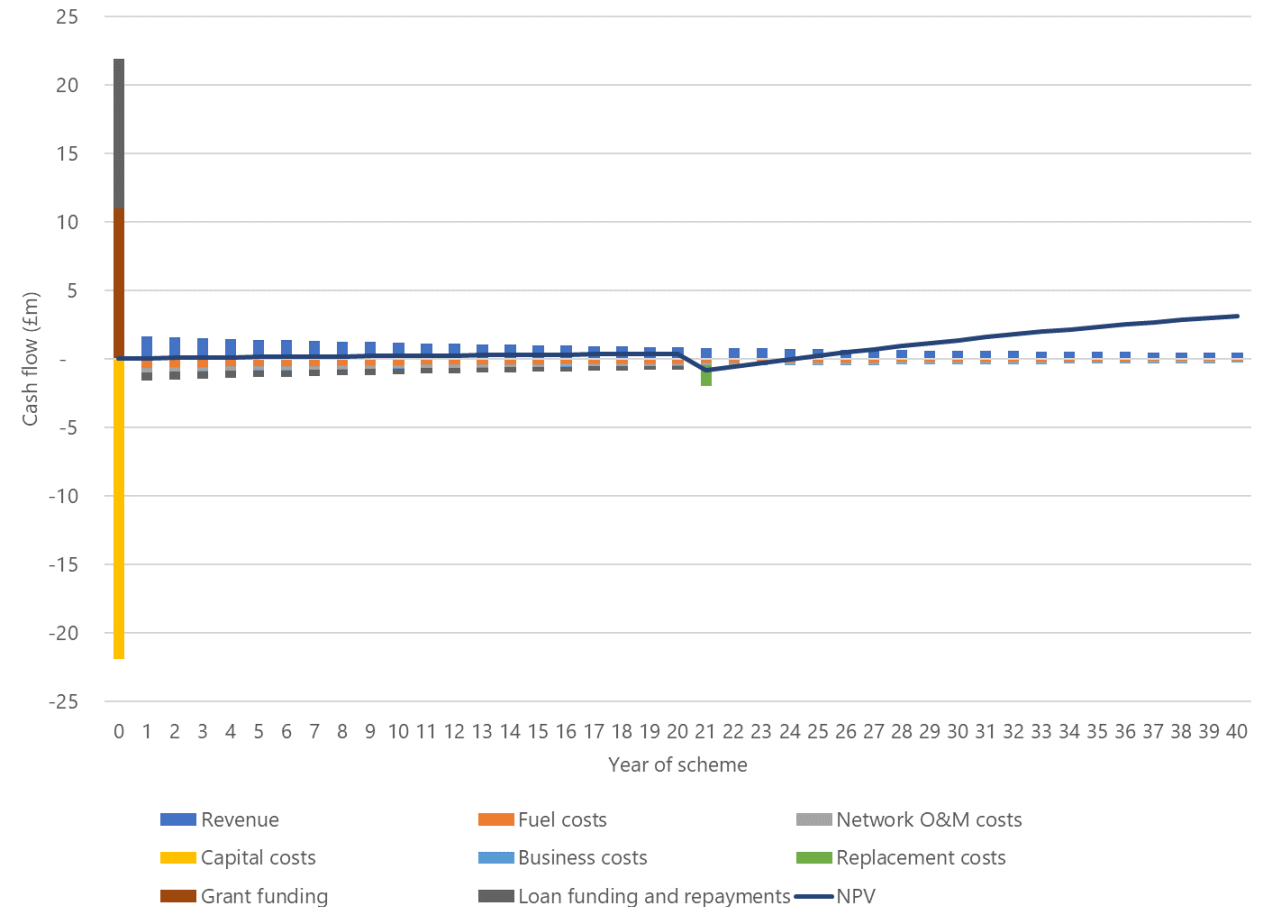
Assumptions for modelling

- The table below summarises the core assumptions used in the cash flow modelling

Inputs/assumptions	Baseline (Scheme 3)
Technical	
Heat demand	11.5 GWh/y
Water-source heat pump efficiency – seasonal COP	314%
District heating standing losses (% of heat supply)	10%
Scheme lifetime	40 years
Financial	
Heat sales price – gas counterfactual	4.8 p/kWh
Heat sales price – Air-source heat pump counterfactual	12.4 p/kwh
2025 Gas cost from Uni bills	2.85 p/kWh
2025 Electricity cost from Uni bills	15 p/kWh
Discount rate	3.5%
Loan interest rate	5.2%
Grant funding	50% capex (max available)
Loss of income from parking	£60,000/y
Business rates (DH excluded in BEIS published strategy)	£0/y

Comparison with ASHP – Using an ASHP lifetime of 15 years, DH becomes cheaper than ASHP, with an NPV of £3m

- A few sensitivities are assessed when comparing DH with ASHP as in this case there is a level of uncertainty with regards to which technology provides a better business case for decarbonisation
- On the right is an example of sensitivity where the ASHP lifetime has been reduced to 15 years, which is an average typical value for heat pump lifetime.
- In this case, the cost of heat through heat pumps is now increased enough that the DH scheme generates more revenue annually than it incurs costs.
- The NPV of the scheme reaches £3m by the 40th year of the scheme operation in this sensitivity.



OFFICIAL**Heat Network Study – Confirmation of Participation / letter of support**

I am writing to confirm that the [Organisation Name] are supportive of Wyre Forest District Council's bid to the Department for Energy Security and Net Zero (DESNZ) for a heat network feasibility study. This will explore options for the cost effective delivery of low carbon heat in the local area and we understand that we are potentially a key stakeholder in this.

We shall engage with the study and provide relevant non-commercially sensitive data to the local authority and their consultants to ensure that any work undertaken is based on the most appropriate information that is available. We understand this does not commit or bind us to any future heat network connection, but we will consider the merits of any recommendations.

We look forward to working with other stakeholders in relation to this study.

Regards

[Name]

[Signature]

[Date]

KIDDERMINSTER TOWN COUNCIL**1. FINANCE & OVERVIEW COMMITTEE****Terms Of Reference****1. Scope**

Kidderminster Town Council has delegated the functions listed below to the Finance & Overview Committee. The Committee will provide an opportunity where Officers and Members can bring together their knowledge, skills, and experience in pursuit of Services excellence. The group will consider and determine the Council's financial wellbeing and overall governance, and any items raised from this service area.

2. Objective

The main objective of the Committee is to ensure that the Council maintains a healthy financial position, while at the same time complying with its legal and governance obligations.

3. Terms of Reference

1. To deliver the Finance budget agreed by Council
2. To monitor the spending of Council's agreed budget to ensure it is being delivered
3. To make any necessary recommendations to Council on changes to the planned budget expenditure
4. To recommend to Council the Annual Budget and the level of the precept levied
5. To monitor and review the Council's Service Level Agreements with the District Council to ensure value for money
6. To consider at the appropriate time whether the Service Level agreements are in the best interests of the Town Council.
7. To oversee the grants budgets
8. To oversee the administrative budgets
9. To oversee and approve the governance policies – including
 - The risk management process for the Council
 - The bank mandate(s)
 - Treasury management and investment strategy

4. Membership

- The Finance & Overview Committee will comprise of 5 Members of the Town Council. It will be supported by the Chief Executive Officer. All meetings will be open to the public and Guests may be invited to attend the Committee meetings for a specific agenda item or meeting.

5. Review of Terms of Reference

The Town Council will formally review the Terms of Reference annually.

6. Amendments to Terms of Reference

Amendments to the Terms of Reference may only be made by the Town Council.

8. Terms of Reference (meetings)

- The Committee shall meet at least quarterly
- Minutes will be kept, and a copy supplied to each member of the group as soon as reasonably practicable.
- Every effort will be made to re-arrange cancelled meetings as soon as is reasonably practicable.

9. Meeting Dates

- All representatives should actively participate in the meetings and be committed to following through actions allocated to them.
- Agenda and notice of the time and place of the meeting to be published and circulated to members at least 3 clear days prior to meetings.
- Meeting to last no longer than one hour, unless a longer time is agreed by the committee, within the hour.
- Please arrive in readiness for the meeting to start promptly at the allocated time.

Agreed meeting dates for 2024/25

Date	Time	Location
13 th June 2024	18.00	Kidderminster Room WFH
10 th October 2024	18.00	Kidderminster Room WFH
16 th January 2025	18.00	Kidderminster Room WFH
9 th April 2025	18.00	Kidderminster Room WFH

KTC Cashbook Transactions (Income) 01/04/2024-31/05/2024

Date	Supplier	Description	Net Income	VAT	Total Income
03/04/2024	CCLA	CCLA Repayment	722,000.00	0.00	722,000.00
03/04/2024	CCLA	CCLA Interest	3,381.86	0.00	3,381.86
04/04/2024	Barclays	Cash Deposited for the Cash float for the Mayors Ball	100.00	0.00	100.00
08/04/2024	Barclays	Loyalty Reward	0.75	0.00	0.75
08/04/2024	WFDC	Q4 LUF Jan & Feb 24	154,236.54	0.00	154,236.54
15/04/2024	WFDC	LUF March 2024	290,604.31	0.00	290,604.31
19/04/2024	Barclays	Cheque- contribution from Friends of St Georges Park for repairs to Bandstand	10,000.00	0.00	10,000.00
19/04/2024	PWLB	PWLB Loan	749,737.50	0.00	749,737.50
22/04/2024	National Heritage	Grant Income NLHF	61,120.00	0.00	61,120.00
23/04/2024	Worcestershire County Council	Lenthsman Income	340.00	0.00	340.00
30/04/2024	WFDC	Parish precept	512,358.00	0.00	512,358.00
01/05/2024	Speller Metcalfe	Income relating to vehicle damage	200.00	40.00	200.00
02/05/2024	WFDC	LUF April 24 Claim	626,249.67	0.00	626,249.67
02/05/2024	CCLA	CCLA Interest	207.82	0.00	207.82
07/05/2024	Barclays	Loyalty Reward	0.75	0.00	0.75
28/05/2024	Worcestershire County Council	Money from Marcus Hart Divisional Funding to be put into Lengthsman	250.00	0.00	250.00
29/05/2024	Worcestershire County Council	Lenthsman Income	910.00	0.00	910.00

Totals	3,131,697.20	40.00	3,131,697.20
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KTC Cashbook Transactions (Expenditure) 01/04/2024-31/05/2024

Date	Supplier	Description	Expenditure excl. VAT	VAT	Total Expenditure
02/04/2024	WaterPlus	Charges for Services at Public Conveniences, 300 Stourbridge Rd 14/02/24-14/03/24	10.18	0.48	10.66
02/04/2024	WFDC	Rent of WFH for Period 25/12/23-24/03/2024	4,875.00	975.00	5,850.00
02/04/2024	Npower	Electricity Charge to Clock Tower, Oxford St 01/02/24-29/02/24	51.18	2.56	53.74
02/04/2024	Fletcher Associates	Monthly Fee for the Personnel & Employment Law Scheme	250.00	50.00	300.00
05/04/2024	Go Cardless	Concierge	219.00	43.80	262.80
05/04/2024	Tescos	Fuel	41.67	8.34	50.01
05/04/2024	Wyre Forest District Council	KTC-B/BAND,MOBILE PHONE,HSBC SUB CHARGE,MFD RENTAL,PRINT CHARGES,VENDING MACHINE TOKENS,SMART PENSION FEE-JUNE 23- AUG 23	1,621.91	313.58	1,935.49
05/04/2024	Wyre Forest District Council	KTC-MOBILE PHONE CHARGES, B/BAND,SUB CHARGE,HSBC CHARGE,SHORETEL PAD & PHONE,MFD RENTAL,PRINT MANAGEMENT- JULY-SEPT 2022	1,345.28	269.05	1,614.33
05/04/2024	Wyre Forest District Council	KTC-VENDING TOKENS,MOBILE PHONE,HSBC SUB CHARGE,B/BAND,ROOM BOOKINGS, SMART PENSION, HMRC CIS TAX/NI-MARCH- APRIL 2023	771.06	87.01	858.07
05/04/2024	Caroline Taylor Consulting Ltd	KTC-ST GEORGES PADDLING POOL FUNDRAISING STAGE 2	1,975.00	0.00	1,975.00
05/04/2024	RS Taylor Service Ltd	KTC-MARLPOL PLACE-REMOVAL OF WASTE IN FEB 24	540.00	108.00	648.00
05/04/2024	Gala Lights Ltd	KTC-TOWN HALL-HIRE,INSTALL & REMOVAL OF CHRISTMAS LIGHTING 2023	19,850.00	3,970.00	23,820.00
05/04/2024	Hydrock Consultants Ltd	KTC-TOWN HALL REDESIGN FOR VE,REMOVAL OF FOYER AREA	5,000.00	1,000.00	6,000.00
05/04/2024	Hydrock Consultants Ltd	KTC-TOWN HALL NOVEMBER M&E SUPPORT STAGE 4	2,224.00	444.80	2,668.80
05/04/2024	Hydrock Consultants Ltd	KTC-TOWN HALL JANUARY M&E SUPPORT STAGE 4	2,224.00	444.80	2,668.80
05/04/2024	Thomas Woodhouse	KTC-CUT BACK BRANCHES/BUSHES AT ST.MARY'S CHURCH	220.00	0.00	220.00
05/04/2024	Hugh Harris Ltd T/A Fresh Air Fitness	KTC-1X ELLIPTICAL X TRAINER,INSTALL & DELIVERY	1,786.00	357.20	2,143.20
05/04/2024	Jenine McGaughran	KTC-1/8 PAYMENTS FOR EVALUATION CONSULT FEE-A JOURNEY THROUGH KIDDERMINSTER TOWN HALL	1,055.50	0.00	1,055.50
08/04/2024	Barclays	Charges	10.00	0.00	10.00
08/04/2024	b&q	Bin Bags	7.00	0.00	7.00
08/04/2024	John Beard	Broom	12.95	0.00	12.95
08/04/2024	Tescos	Cable	8.00	0.00	8.00
09/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
09/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
09/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
09/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
10/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
10/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
10/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00

10/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
11/04/2024	O2	Town Clerk Mobile Phone	21.52		21.52
11/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
11/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
11/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
11/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
12/04/2024	PPL PRS Ltd	KTC-TOWN HALL LIVE-ROYALTIES DUE FOR MUSIC LICENCE	32.10	6.42	38.52
12/04/2024	Zurich Municipal Town & Parish	Zurich Municipal Town & Parish Insurance	11,573.43	0.00	11,573.43
12/04/2024	Caroline Taylor Consulting Ltd	KTC-FUNDRAISING COMMISSION-TOWN HALL TRANSFORMATION-STAGE 1	790.00	0.00	790.00
12/04/2024	Glenn Howells Architects Ltd	KTC-TOWN HALL PODIUM WORKS INITIAL BRIEFING	1,200.00	240.00	1,440.00
12/04/2024	Glenn Howells Architects Ltd	KTC-TOWN HALL-UPDATE TO STAGE 5 ARCHITECTURAL SERVICES	14,604.82	2,920.96	17,525.78
12/04/2024	Lyreco uk Ltd	KTC-BINDERS & DIARIES	16.29	3.26	19.55
12/04/2024	Cavetto Building Consultancy Ltd	KTC-TOWN HALL & WEAVERS WHARF PARTY WALL ASPECTS-JULY 2023-MARCH 2024 CLOSING ACCOUNT	1,092.50	0.00	1,092.50
12/04/2024	WFDC	Events Grant Funding 2023/24	425.00	0.00	425.00
12/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	32326.07	6486.81	38,812.88
12/04/2024	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-INTERIM CERT.NO.3 DATED 27TH MARCH 24	41666.67	8333.33	50,000.00
15/04/2024	B&Q	Verve MPC 50L	6.00	0.00	6.00
15/04/2024	Tescos	Fuel	62.50	12.50	75.00
17/04/2024	Netti Incorporating Pixel Design	KTC-TOWN HALL WORDPRESS HOSTING	15.00	3.00	18.00
17/04/2024	Netti Incorporating Pixel Design	KTC-TOWN HALL ESSENTIAL CARE PLAN	30.00	6.00	36.00
17/04/2024	HAGS-SMP Ltd	KTC-TOWN HALL, CLIMBER WALL & CARRIAGE	649.66	129.93	779.59
19/04/2024	WaterPlus	Charges for Services at New Public Toilet Block Market St 04/03/24-04/04/24	82.05	0.00	82.05
19/04/2024	Barclays	Petty Cash Reimbursement as at 31/03/24 - Postage	53.35	0.00	53.35
19/04/2024	Energy Assets	Works carried out at KTC Project Ref EAL2024/0869	15,350.30	3,070.06	18,420.36
22/04/2024	Lime Leasing	To be confirmed	470.40		470.40
23/04/2024	NPower	Charges for Services at Public Toilets, Market Street 01/03/24-31/03/24	215.54	10.78	226.32
23/04/2024	Eon	To be confirmed	45.32		45.32
23/04/2024	B&Q	Adjustable handle	12.00	0.00	12.00
24/04/2024	Spitfire	Service Charges	66.05	13.21	79.26
24/04/2024	Tesco Fuel	To be confirmed	109.17		109.17
25/04/2024	Netti Incorporating Pixel Design	Nettl SSL Certificate	29.00	5.80	34.80
25/04/2024	Enterprise	Vehicle Hire 22/02/24, 29/02/24, 07/03/24	133.99	26.80	160.79
25/04/2024	Signtech (Midlands) Ltd	KTC-VEHICLE LIVERY	220.00	44.00	264.00
25/04/2024	Worcestershire CALC	KTC-EMPLOYMENT TRAININGX2	70.00	14.00	84.00
25/04/2024	Stephen Bellion Thomas	KTC-TOWN HALL,REDECORATION & REPAIR OF ORGAN PIPES	28,600.00	5,720.00	34,320.00
25/04/2024	Woodhouse	KTC-LENGTHSMAN TRAINING-05/04/24	180.00	0.00	180.00
25/04/2024	Perfect Circle JV Ltd	KTC-TOWN HALL-LUF TRANSFORMATION PROJECT	10,543.32	2,108.66	12,651.98
25/04/2024	J T Murrall	KTC-NHLF-A JOURNEY THROUGH KTH	1,280.00	0.00	1,280.00

25/04/2024	Thomas Fattorini Ltd	KTC-TOWN HALL NAME BADGES	30.45	6.09	36.54
25/04/2024	MiddlePeak Engineering Ltd (T/A Leander Architectural)	KTC-TOWN HALL INSTALLATION OF CEILING	9,112.50	1,822.50	10,935.00
29/04/2024	NPower	Electricity Charge to Clock Tower, Oxford St 01/03/2024-31/03/2024	54.72	2.74	57.46
30/04/2024	WaterPlus	To be confirmed	16.05		16.05
30/04/2024	SP D-day 80 Lamp	Lamp for D Day 80 th Anniversary Event 06/06/24	55.00	0.00	55.00
30/04/2024	Encore	Deposit only – Bagpiper for D Day 80 th Anniversary Event 06/06/24	89.25	0.00	89.25
30/04/2024	Auto Solutions	To be confirmed	240.00		240.00
30/04/2024	Planning Portal	Non Material Application	363.00	0.00	363
01/05/2024	Public Works Loans	Loan Principal £7,150.54 and Interest £10,616.07	17,766.61	0.00	17766.61
01/05/2024	Fletcher Associates	Monthly Fee for the Personnel & Employment Law Scheme	250.00	50.00	300
01/05/2024	CCLA	50k Investment	50,000.00	0.00	50000
02/05/2024	Openreach	Survey ref 905894	2,532.00	0.00	2532
02/05/2024	WFDC	KTC-REIMBURSEMENT OF COSTS- INCOME/EXPENDITURE 01/03/24-31/03/24	10,342.59	2,046.52	12389.11
02/05/2024	Alfabet Corporatewear Ltd	KTC-2X JACKETS WITH LOGOS	123.60	24.72	148.32
02/05/2024	Kendrick Hobbs Ltd	KTC-TOWN HALL CATERING CONSULT-RIBA STAGE 4+	2,700.00	540.00	3240
02/05/2024	Mann Williams Ltd	KTC-TOWN HALL-CIVIL & STRUCTURAL ENGINEERING SERVICES-RIBA STAGE 5	8,770.00	1,754.00	10524
02/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE UNIT & INSURANCE	263.18	45.04	308.22
02/05/2024	Stephen Bellion	KTC-REDECORATION OF TOWN HALL ORGAN PIPES	4,000.00	800.00	4800
02/05/2024	W H Darby Ltd T/A Vaughtons	KTC-TOWN OF KIDDERMINSTER PAST MAYOR JEWEL	1,008.99	201.80	1210.79
02/05/2024	St George's Church	KTC-HIRE OF CHURCH HALL FOR MAYOR MAKING EVENT-16/05/24	728.00	0.00	728
02/05/2024	Perfect Circle JV Ltd	KTC-TOWN HALL PROFESSIONAL SERVICES	10,543.32	2,108.66	12651.98
02/05/2024	Cogent Building Consultancy LLP	KTC-PARTY WALL-TOWN HALL & UNIT 6 WEAVERS WHARF	3,420.00	684.00	4104
03/05/2024	CCLA	50k Investment	50,000.00	0.00	50000
03/05/2024	CCLA	50k Investment	50,000.00	0.00	50000
03/05/2024	ICO	To be confirmed	35.00		35
07/05/2024	Barclays	Charges	10.00	0.00	10
07/05/2024	SMC Coach Hire Ltd	To be confirmed	509.85		509.85
07/05/2024	Go Cardless	Concierge 01/05/2024	219.00	43.80	262.8
07/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000
07/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000
07/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000
07/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000
08/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000
08/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000
08/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000
08/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	41,666.67	8,333.33	50000

08/05/2024	City Cobbler	key	20.00	0.00	20
09/05/2024	Screwfix	Self Closing Tap	33.32	6.67	39.99
09/05/2024	B&Q	8 x Westland Soil	46.67	9.33	56
09/05/2024	Speller Metcalfe Malvern Ltd	KTC-KIDDERMINSTER TOWN HALL LUF WORKS-CERT.NO.4	22,186.12	4,437.23	26623.35
09/05/2024	Wyre Forest District Council	KTC-TOWN HALL VARIOUS WORKS	2,300.00	460.00	2760
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-11/08/23-31/08/23	60.24	3.01	63.25
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/09/23-30/09/23	84.76	4.24	89
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/10/23-31/10/23	124.95	6.25	131.2
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/11/23-30/11/23	137.49	6.87	144.36
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/12/23-31/12/23	137.85	6.89	144.74
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/01/24-31/01/24	155.43	7.77	163.2
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/02/24-29/02/24	144.94	6.90	151.84
09/05/2024	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/03/24-31/03/24	154.18	7.71	161.89
09/05/2024	Lyreco uk Ltd	KTC-STATIONARY	57.14	11.43	68.57
09/05/2024	Worcestershire CALC	KTC-1XCALC FEE CAPPED 1306 ELECTORATE & 1XNALC AFFILIATION FEE CAPPED	2,881.36	180.67	3062.03
09/05/2024	SLCC Enterprises Ltd	KTC-HUGH PEACOCKE-MEMBERSHIP FEE-DUE 01/05/24	475.00	0.00	475
09/05/2024	SLCC Enterprises Ltd	KTC-QUALIFICATION FEE CiLCA-A.STOCKHALL	450.00	0.00	450
10/05/2024	Encore	Balance payment for Bagpiper for D Day 80th Anniversary Event 06/06/24	200.75	0.50	201.25
13/05/2024	Timpson	1x cylinder & Mort keys and 3 x key rings	19.95	0.00	19.95
13/05/2024	O2	mobile phone charges for Town Clerk	22.53	0.00	22.53
13/05/2024	CCLA	200k Investment 1/4 £50k	50,000.00	0.00	50000
13/05/2024	CCLA	200k Investment 2/4 £50k	50,000.00	0.00	50000
13/05/2024	CCLA	200k Investment 3/4 £50k	50,000.00	0.00	50000
13/05/2024	CCLA	200k Investment 4/4 £50k	50,000.00	0.00	50000
14/05/2024	CCLA	200k Investment 1/4 £50k	50,000.00	0.00	50000
14/05/2024	CCLA	200k Investment 2/4 £50k	50,000.00	0.00	50000
14/05/2024	CCLA	200k Investment 3/4 £50k	50,000.00	0.00	50000
14/05/2024	CCLA	200k Investment 4/4 £50k	50,000.00	0.00	50000
15/05/2024	Screwfix	Various items	79.51	15.91	95.42
15/05/2024	start safety	4 x clamps & 2 x driver bit	53.86		53.86
15/05/2024	Tesco Fuel	Fuel	94.02	18.80	112.82
16/05/2024	Public Works Loans	Loan Repayment	9,998.22		9998.22
16/05/2024	B&Q	To be confirmed	14.99		14.99
16/05/2024	Caroline Taylor Consulting Ltd	KTC-TOWN HALL FUNDRAISING-STAGE 1 FINAL 50% OF FEE	790.00	0.00	790
16/05/2024	Glenn Howells Architects Ltd	KTC-ARCHITECTURAL SERVICES TO STAGE 5	14,604.82	2,920.96	17525.78
16/05/2024	FMS Integrated Building Services Ltd	KTC-MARKET ST TOILETS-REPAIRS TO METAL BACKING PLATE & PAN	247.50	49.50	297
17/05/2024	CCLA	200k Investment 1/4 £50k	50,000.00	0.00	50000
17/05/2024	CCLA	200k Investment 2/4 £50k	50,000.00	0.00	50000
17/05/2024	CCLA	200k Investment 3/4 £50k	50,000.00	0.00	50000
17/05/2024	CCLA	200k Investment 4/4 £50k	50,000.00	0.00	50000

20/05/2024	Post Office	Postage	31.90	0.00	31.9
20/05/2024	WaterPlus	To be confirmed	80.95		80.95
20/05/2024	CCLA	200k Investment 1/4 £50k	50,000.00	0.00	50000
20/05/2024	CCLA	200k Investment 2/4 £50k	50,000.00	0.00	50000
20/05/2024	CCLA	200k Investment 3/4 £50k	50,000.00	0.00	50000
20/05/2024	CCLA	200k Investment 4/4 £50k	50,000.00	0.00	50000
21/05/2024	Lime Leasing	To be confirmed	470.40		470.4
21/05/2024	CCLA	£50k Investment	50,000.00	0.00	50000
22/05/2024	Npower	Electricity Charges for Public Toilets Market St 01/04/24-30/04/24	216.41	10.82	227.23
22/05/2024	Npower	To be confirmed	49.84		49.84
23/05/2024	WFDC	April Salaries	31,908.63	20.00	31928.63
23/05/2024	Netti Incorporating Pixel Design	KTC- TOWN HALL WORD PRESS HOSTING	15.00	3.00	18
23/05/2024	Netti Incorporating Pixel Design	vKTC-ADVERTISING,SSL CERTIFICATE	29.00	5.80	34.8
23/05/2024	Netti Incorporating Pixel Design	KTC-WEBSITE CARE PLAN	30.00	6.00	36
23/05/2024	WFDC	KTC-ST GEORGES PARK-VANDALISM REPAIRS	135.00	27.00	162
23/05/2024	Caroline Taylor Consulting Ltd	KTC-FUNDRAISING TOWN HALL TRANSFORMATION-STG 2	2,962.50	0.00	2962.5
23/05/2024	Glenn Howells Architects Ltd	KTC-TOWN HALL-DCR NON-MATERIAL AMENDMENT APPLICATION FEES	6,479.00	1,295.80	7774.8
23/05/2024	Hoare Lea LLP	KTC-TOWN HALL-CONSULT ON ACOUSTICS	1,100.00	220.00	1320
23/05/2024	Hoare Lea LLP	KTC-TOWN HALL REDEVELOPMENT-CONSULT ON ACOUSTICS	1,100.00	220.00	1320
23/05/2024	Npower Commercial Gas Ltd	KTC-ST GEORGES PARK-01/04/24-30/04/24	51.24	2.56	53.8
23/05/2024	Npower Commercial Gas Ltd	KTC-BROADWATERS-01/04/24-30/04/24	141.35	7.07	148.42
23/05/2024	Miriam Cunliffe	KTC-MAY MAKING CEREMONY AT ST GEORGES CHURCH	150.00	0.00	150
23/05/2024	Peter Spencer (Cawston) Ltd	KTC-TOWN HALL,ORGAN PROTECTION ADAPTED FOR SCAFFOLD OVER ORGAN	300.00	60.00	360
23/05/2024	Thomas Woodhouse	KTC-SPENNELLS VALLEY RD-DIG OUT VEGETATION-STG 2 & 3	790.00	0.00	790
23/05/2024	St George's Church	KTC-PROVISION OF FLOWERS FOR MAYOR MAKING EVENT	80.00	0.00	80
23/05/2024	SLCC Enterprises Ltd	KTC-QUALIFICATION FEE-L.THOMAS(CILCA)	450.00	0.00	450
23/05/2024	MGAC LLP	KTC-TOWN HALL DESIGN SERVICES	500.00	100.00	600
23/05/2024	Sutcliffe Play South West Ltd	KTC-PARTS FOR PLAY EQUIPMENT	195.54	39.12	234.66
23/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
23/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
23/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
23/05/2024	Toolstation	To be confirmed	24.98		24.98
24/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
24/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
24/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
24/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
24/05/2024	B&Q	2 x Self Drilling Screw	5.60	1.12	6.72
24/05/2024	Spitfire	Service Charges	66.05	13.21	79.26
24/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000

24/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
29/05/2024	Npower	Electricity charges for Clock Tower Oxford St 01/04/24-30/04/24	52.95	2.65	55.6
29/05/2024	Eon	To be confirmed	42.04		42.04
29/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
29/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	41666.67	8333.33	50000
29/05/2024	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION OF WORKS CERT.NO.5	30391.97	6,078.39	36470.36
30/05/2024	WaterPlus	To be confirmed	21.78		21.78
30/05/2024	Caroline Taylor Consulting Ltd	KTC-FUNDRAISING SCOPING EXERCISE- BROADWATERS MILL PARK	1,580.00	0.00	1580
30/05/2024	Oliver Lawley T/A O & J Electrical	KTC-BROADWATERS PARK-FIT LIGHTS ON BRIDGES	1,400.00	280.00	1680
30/05/2024	Siobhan's Kitchen	KTC-TOWN HALL-MAYOR'S MAKING BUFFET	1,480.00	0.00	1480
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-23/05/24- 19/06/24	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-23/05/24- 19/06/24	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-20/06/24- 17/07/24	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-18/07/24- 14/08/24	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-12/09/24- 09/10/24	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-10/10/24- 06/11/24	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-07/11/24- 04/12/24	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-05/12/24- 01/01/25	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-02/01/25- 29/01/25	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-30/01/25- 26/02/25	265.65	45.53	311.18
30/05/2024	Uk Storage Company (SW) Ltd	KTC-24 HOUR ACCESS STORAGE-27/02/25- 26/03/25	265.65	45.53	311.18
30/05/2024	Stephen Day (Town Crier)	KTC-MAYOR & CIVIC EXPENDITURE-06/06/24	72.90	0.00	72.9
30/05/2024	Simon Shuck	KTC-PRESSURE WASHING IN ST GEORGES PARK,BAXTER GARDENS & BROADWATERS PARK	900.00	0.00	900
30/05/2024	Thomas Woodhouse	KTC-SPENNELLS VALLEY RD-STG 1 & 4 WORKS CARRIED OUT	790.00	0.00	790
30/05/2024	J T Murrall	KTC-NHLF-A JOURNEY THROUGH KTH- LOTTERY CONSULT FOR MAY 24	1,280.00	0.00	1280
30/05/2024	Elan City Ltd	KTC-TOWN HALL-EXTERNAL BATTERY & TRANSPORT FEES	120.56	24.11	144.67
31/05/2024	Sainsbury	Fuel	99.98	0.00	99.98

Totals	2,715,012.98	322,771.36	3,037,784.34
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Annual Governance and Accountability Return 2023/24 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

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

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

Publication Requirements

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

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

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

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.			
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .			

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

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2024, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>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.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>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.</i>
9. Total fixed assets plus long term investments and assets			<i>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.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

I certify that for the year ended 31 March 2024 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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Explanation of variances – pro forma

Name of smaller authority: KIDDERMINSTER TOWN COUNCIL

County area (local councils are): WORCESTERSHIRE

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);

• New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on year;

	2022/23 £	2023/24 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	161,374	671,315				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	831,160	879,566	48,406	5.82%	NO		
3 Total Other Receipts	1,215,818	2,154,024	938,206	77.17%	YES		See below - 3 Total Other Receipts
4 Staff Costs	376,005	315,923	-60,082	15.98%	YES		See below - 4 Staff Costs Variances
5 Loan Interest/Capital Repayment	0	8,420	8,420	100.00%	YES		New PWLB Loan taken out in 23/24, none in 22/23.
6 All Other Payments	1,161,032	2,128,594	967,562	83.34%	YES		See below - 6 All other Payments
7 Balances Carried Forward	671,315	1,251,969				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	655,906	824,049				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	350,893	350,895	2	0.00%	NO		
10 Total Borrowings	0	500,000	500,000	100.00%	YES		New PWLB Loan taken out in 23/24, none in 22/23.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

3 Total Other Receipts Variances

KEF Grant	-200,000	Grant from Kidderminster Educational Foundation for KTH Project received in 2022/23 only.
Interest	34,802	Additional interest received in 23/24 due to higher amounts invested and better interest rates.
WFDC Grant - Parks	-86,975	Reduction in grant from Wyre Forest District Council in 2023/24 compared to 2022/23 - in line with grant agreement from WFDC following transfer of Broadwaters Park, Baxter Gardens Park and St Georges Parks.
WFDC Grant - Town Hall	-29,880	Reduced annual maintenance grant in line with agreement - no payment in 23/24 compared to 22/23.
Grant Income - Levelling Up Fund	894,780	Grant income received for LUF project. Higher in 23/24 compared to 22/23 and matches expenditure made on the project.
Town Hall Income	-152,287	Reduced income in 23/24 compared to 22/23 due to closure of the Town Hall
PWLB Loan	500,000	PWLB loan in 23/24 only.
Light Up Kidderminster Grant	-15,999	Grant received in 22/23 only for Light Up Kidderminster project.
WFDC Grant	10,000	Grant received from WFDC in 23/24 only.
Architectural Heritage Fund Grant	-8,163	Architectural Heritage Fund Grant received in 22/23 only.
Other small variances	-8,072	Miscellaneous other grants and income received in 22/23 compared to 23/24.
	938,206	
	938,206	
	-0	

4 Staff Costs Variances

Agency Staff	-29,740	Reduction in the use of Agency staff - Full time Town Clerk and no other temporary staff employed in 2023/24.
Office Manager	-34,475	Office Manager left post in April 23 and not replaced. Fully years salary in 22/23.
Apprentice	-10,700	Reduced staff costs for Apprentice in 23/24 as left post in June 23 and not replaced. Full year in 22/23.
Chief Executive	23,486	Chief Executive - higher salary costs in 23/24 as a full year. 22/23 the post was vacant for 4 months.
Duty Managers and Bar Staff	-14,436	Reduction in Duty Managers and Bar Staff compared to 22/23 following closure of the Town Hall.
Other	5,783	Other minor increases in salaries compared to 22/23 mainly due to pay award increases.
	-60,082	
	-60,082	
	-0	

6 All Other Payments

LUF Town Hall project	1,071,905	Additional expenditure relating to the Town Hall project - higher in 2023/24 than 2022/23.
Town Hall	-194,016	Reduced Town Hall expenditure in 23/24 compared to 22/23 due to closure of the Town Hall.
Event & Services	147,038	Increased expenditure for Events and Services following the transfer of 3 parks from WFDC to KTC.
Grant Funded Projects	-31,016	Reduced expenditure in 23/24 for projects such as Light Up Kidderminster that were in 22/23 only and arising from the closure of the town hall.
Other small variances	-26,348	Other minor reductions in expenditure in 23/24 compared to 22/23.
	967,562	
	967,562	
	0	

Kidderminster Town Council- Finance and Overview Committee

Work Programme for Full Council Meetings for the Municipal Year 2024/25.

Standing Items on each (ordinary meeting) agenda:

1. Apologies
2. Declarations and Dispensations
3. Approval of Minutes of previous meeting
4. Questions/ Petitions from members of the Public
5. Approval of payments
6. Budget monitoring

Other items of Business

Meeting Date	Item
13 June 2024	Terms of Reference
	District Heat Network
	End of year- AGAR
10 October 2024	Review of Financial Regulations
16 January 2025	Budget 25/26
9 April 2025	