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4th April 2025

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 **6:00 PM** on **WEDNESDAY 9<sup>th</sup> APRIL 2025**.

Hugh Peacocke

Chief Executive

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Membership: Councillors: Cllrs. M. Smith, (Chair), 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 approve** the minutes of the meeting of Finance and Overview Committee on held on 16<sup>th</sup> January 2025.

### 5. Accounts Paid (Appendix 2)

**To receive** the cash book reports detailing income (appendix 2.1) and expenditure (appendix 2.2) from 1<sup>st</sup> January 2025 to 31<sup>st</sup> March 2025 and to approve payments over that period.

### 6. Budget Monitoring (Appendix 3)

6.1 To receive the Income and Expenditure Account to 31 March 2025

6.2 To resolve to approve the expenditure against cost centres that are over the approved budget levels.

6.3 To resolve to approve earmarked reserves at the end of the financial year ending 31 March 2025.

### 7. Bank reconciliations (Appendix 4)

**To receive** the Bank reconciliations for quarter 4, 2024-2025.

**8. Internal Audit (Appendix 5)**

To Receive the second Internal Audit report for 2024/25

**9. Terms of Reference (Appendix 6)**

To recommend to Full council amended terms of reference for the Committee.

**10. Forward Work Programme (Appendix 7)**

To note the Work Programme for 2025-26 and consider any additions.

**KIDDERMINSTER TOWN COUNCIL  
FINANCE AND OVERVIEW COMMITTEE**

**Minutes of the meeting held on Thursday 16<sup>th</sup> January 2025 in the  
Kidderminster Room, Wyre Forest House**

**Present:** Councillors: H. Dyke, (Deputy chairman), S. Hollands,  
F. Oborski, L. Carroll (sub) and J. Beckingham (sub).

**In Attendance:** Mr H. Peacocke, Chief Executive

**APOLOGIES FOR ABSENCE**

Councillor M. Smith (Chairman)

**20. DECLARATIONS OF INTEREST**

Nil

**21. PUBLIC QUESTION TIME**

Nil

**22. MINUTES**

**RESOLVED:** That the minutes of the previous meeting held on 10<sup>th</sup> October 2024 be approved as a true record and that they be signed by the Chair.

**23. ACCOUNTS PAID**

The Committee received the cash book reports detailing income and expenditure from 1<sup>st</sup> October 2024 to 31<sup>st</sup> December 2024. It was noted that the finances continue to be dominated by Town Hall income and expenditure.

The total income for the period was £3,754,502.83, comprising largely of receipts from the Levelling Up Fund totalling 2,492,886.57, the final instalment of the loan towards the Town Hall which was £749,737.50, and a VAT refund of £511,878.76.

The total expenditure from 1st October 2024 to 31st December 2024 was £2,825,598.79, including £436,643.22 VAT.

Payments related largely to the Town Hall:

- 2 payments to Speller Metcalfe Ltd. (£1,639,713.92),
- Other Town Hall contractors and consultants: £128,760.32,
- Loan charges on the Town Hall: £47,783.51.

The other substantial payment was for salaries for 4 months, totalling £124,287.75.

Committee members queried the “unconfirmed” items on the lists of payments and the CEO replied that these referred to debit card payments where the Council was awaiting receipts, in order to reclaim VAT. While most of the amounts were small, the CEO shared the concerns of members and said that this would be addressed with the relevant officers.

**RESOLVED:** To approve payments totalling £2,825,598.79, including £436,643.22 VAT, over the period from 1st October 2024 to 31st December 2024.

#### 24. BUDGET MONITORING

The meeting reviewed the Council’s income and expenditure at 31<sup>st</sup> December against budgets set for 2024-25.

#### 25. BANK RECONCILIATIONS

The Committee received the Bank reconciliations for quarter 3, 2024-25.

#### 26. BUDGET 2025-26

The Chief Executive Officer presented a draft budget for 2025-26. The revenue expenditure proposed was £1,424,286 and capital was £2,305,858, giving a total budget of £3,730,144.

It was proposed to fund the budget as follows:

A. KTC revenue income:	£ 135,000
B. Precept 2025-26:	£1,224,286
C. From capital and reserves:	£2,370,858

Town Council Committees recommended the following budgets:

	Committee	Expenditure	Income	Net Expenditure
1.	Town Hall	2,752,863	2,293,858	459,505
2.	Operational Services	545,274	197,500	347,774
3.	Civic, Community and Events	173,539	0	173,539

The CEO recommended the Corporate Services budget required to support all of the above, as follows:

Expenditure: £258,468

Income: £15,000

Net expenditure: £243,468

The above net expenditures totalling £1,224,286 to be funded from the precept requirement for 2025-26

The CEO reported that the Staffing Committee had agreed a budget of £523,026 which provided for the proposed staff restructure, as well as pay rises and increased national insurance contributions. The CEO pointed out that these costs had been re-allocated across the 4 cost centres for next year's budget.

The meeting heard that £100,000 had been allocated towards the re-opening of the Town Hall and it was recommended that this be taken from reserves rather than levied on the precept.

The Committee thanked the officers for their work in preparing the budget and the way in which group Leaders and Members had been briefed throughout the process.

**RESOLVED:** To recommend to Council the draft Budget for 2025-26 and the precept of £1,224,286 to be levied for the year.

## **27. FORWARD WORK PROGRAMME**

The Committee noted the Forward Work Programme.

Meeting closed at 7.00 pm

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**KTC Cashbook Transactions (Income) 01/01/2025-31/03/2025**

<b>Date</b>	<b>Supplier</b>	<b>Description</b>	<b>Net Income</b>	<b>VAT</b>	<b>Total Income</b>
03/01/2025	CCLA	Investment Interest	£2,421.31	£0.00	£2,421.31
08/01/2025	Liam Hollis	Invoice 100000566 supplier 400155	£60.44	£0.00	£60.44
14/01/2025	Middlepeak Engineering	invoice 100000565 supplier 400154	£1,230.00	£0.00	£1,230.00
20/01/2025	WFDC	LUF	£620,823.69	£0.00	£620,823.69
22/01/2025	Kidderminster BID	Payment of invoices 100000563 and inv 100000562 acc 400153	£640.00	£68.00	£708.00
24/01/2025	WFDC	Funding Contributions to VE/VJ Activities	£1,000.00	£0.00	£1,000.00
04/02/2025	CCLA	INTEREST	£2,403.45	£0.00	£2,403.45
14/02/2025	WFDC	LUF	£603,424.15	£0.00	£603,424.15
17/02/2025	WCC	Invoice 100000571 Customer 400001	£9,660.00	£0.00	£9,660.00
28/02/2025	sumup	Mayors Ball	£1.96	£0.00	£1.96
03/03/2025	sumup	Mayors Ball	£432.56	£0.00	£432.56
03/03/2025	Barclays	Premium Account Interest	£6,463.92	£0.00	£6,463.92
04/03/2025	CCLA	CCLA Interest	£2,101.79	£0.00	£2,101.79
10/03/2025	SP EZ Car Care UK	Credit for car supplies	£5.79	£1.16	£6.95
10/03/2025	sumup	Mayors Ball	£2,777.25	£0.00	£2,777.25
10/03/2025	Cash	Float for Mayors Ball 2025	£100.00	£0.00	£100.00
13/03/2025	HMRC VAT	VAT	£381,043.45	£0.00	£381,043.45
17/03/2025	WFDC	LUF	£398,185.39	£0.00	£398,185.39
19/03/2025	WCC	Lenthsmen Income	£690.00	£0.00	£690.00
25/03/2025	WCC	Lenthsmen Income	£180.00	£0.00	£180.00

**Totals                      £2,033,645.15    £69.16    £2,033,714.31**

**KTC Cashbook Transactions (Expenditure) 01/01/2025-31/03/2025**

Date	Supplier	Description	Expenditure excl. VAT	VAT	Total Expenditure
02/01/2025	WFDC	Rent of WFH	£3,423.50	£684.70	£4,108.20
02/01/2025	Fletcher Associates	Monthly Fee for the Personnel & Employment Law Scheme	£250.00	£50.00	£300.00
02/01/2025	Chubb Fire & Security Ltd	KTC-CONTACT CHARGES FOR TOWN HALL-24/11/24-23/11/25	£91.52	£18.30	£109.82
03/01/2025	Mr A T Morris	KTC-T/HALL ORGANIST-APR 2024-MAR 2025	£400.00	£0.00	£400.00
03/01/2025	Netti Incorporating Pixel Design	KTC-T/HALL WORDPRESS HOSTING	£15.00	£3.00	£18.00
03/01/2025	Netti Incorporating Pixel Design	KTC-T/HALL ESSENTIAL CARE PLAN	£30.00	£6.00	£36.00
03/01/2025	Npower Commercial Gas Ltd	KTC-ST.GEORGES PARK-01/11/24-30/11/24	£82.16	£4.11	£86.27
03/01/2025	Drakon Heritage and Conservation LLP	KTC-NLHF,A JOURNEY THROUGH KTH CONSERVATION 2024	£11,475.75	£2,295.15	£13,770.90
03/01/2025	Tesco	Fuel	£98.77	£19.76	£118.53
03/01/2025	Travis Perkins	Wheelbarrow & Gloves	£71.51	£14.30	£85.81
07/01/2025	go cardless	Concierge 01/01/2024	£219.00	£43.80	£262.80
07/01/2025	Signtech	1 X Alumium Sign	£105.00	£21.00	£126.00
07/01/2025	Severn Locks	1 x key	£20.00	£0.00	£20.00
08/01/2025	Jet wash limited	Mini Bowser Honda Pressure Washer	£1,209.63	£241.93	£1,451.56
09/01/2025	Barclays	Charges	£8.50	£0.00	£8.50
09/01/2025	Green Care	Masterline PM 60 Greenshade (without Ryegrass) - 5KG Carry Pack	£29.99	£0.00	£29.99
09/01/2025	Landlife Wildflowers	Various Seeds	£206.99	£0.00	£206.99
09/01/2025	Travis Perkins	Rocksalt trader pack	£148.05	£29.61	£177.66
09/01/2025	Stephen Carrigan T/A Load Street Studios	KTC-LIGHTING FOR TOWN HALL	£49,942.88	£9,988.58	£59,931.46
09/01/2025	Glenn Howells Architects Ltd	KTC-TOWN HALL,ARCHITECTURAL SERVICES STG.5	£16,195.18	£3,239.04	£19,434.22
09/01/2025	Mann Williams Ltd	KTC-TOWN HALL CIVIL & STRUCTURAL ENGINEERING SERVICES RIBA STG 5	£4,385.00	£877.00	£5,262.00
09/01/2025	Stage Right Theatre Consultants Ltd	KTC-CONSULT FOR THEATRE DESIGN,TOWN HALL-STG.5 & 6,NOV 24	£797.15	£159.43	£956.58
09/01/2025	Stage Right Theatre Consultants Ltd	KTC-CONSULT FOR THEATRE DESIGN AT TOWN HALL-STG.5&6,DEC 24	£797.15	£159.43	£956.58
09/01/2025	Hoare Lea LLP	KTC-CONSULT ON ACOUSTICS AT TOWN HALL	£1,180.00	£236.00	£1,416.00
09/01/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/07/24-31/07/24	£54.08	£2.70	£56.78

09/01/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/08/24-31/08/24	£53.76	£2.69	£56.45
09/01/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/09/24-30/09/24	£52.56	£2.63	£55.19
09/01/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/10/24-31/10/24	£56.02	£2.80	£58.82
09/01/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/11/24-30/11/24	£56.40	£2.82	£59.22
09/01/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/12/24-31/12/24	£92.06	£4.60	£96.66
09/01/2025	M & BG Ltd	KTC-MONTHLY GROUND MAINTENANCE-DEC 24	£4,250.00	£850.00	£5,100.00
09/01/2025	Perfect Circle JV Ltd	KTC-TOWN HALL PROFESSIONAL SERVICES	£10,481.34	£2,096.27	£12,577.61
09/01/2025	George Connolly	KTC-MAYORS ALLOWANCE-JAN 2025	£857.50	£0.00	£857.50
09/01/2025	DP Hine & RC Hine	KTC-DEPUTY MAYOR TRAVEL TO BROMSGROVE DC	£8.73	£0.00	£8.73
09/01/2025	Netti Incorporating Pixel Design	KTC-TOWN HALL ESSENTIAL CARE	£30.00	£6.00	£36.00
13/01/2025	Halfords	Castrol	£10.66	£2.13	£12.79
13/01/2025	Wyre Forest District Council	KTC-EXTERNAL WORKS-QTR 1,APR-JUNE 24	£36,776.56	£7,355.31	£44,131.87
13/01/2025	Wyre Forest District Council	KTC-EXTERNAL WORKS-QTR 2,JULY-SEPT 24	£36,776.56	£7,355.31	£44,131.87
13/01/2025	Wyre Forest District Council	KTC-EXTERNAL WORKS QTR 3.OCT-DEC 2024	£36,776.56	£7,355.31	£44,131.87
13/01/2025	Wyre Forest District Council	KTC-EXTERNAL WORKS INCOME QTR 4	£33,899.47	£6,779.89	£40,679.36
14/01/2025	Shell	Unleaded Fuel	£6.28	£1.26	£7.54
14/01/2025	Shell	Unleaded Green	£7.29	£1.46	£8.75
15/01/2025	Toolstation	Vacuum Cleaner	£55.82	£11.16	£66.98
15/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£41,666.67	£8,333.33	£50,000.00
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15/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£41,666.67	£8,333.33	£50,000.00
16/01/2025	Netti Incorporating Pixel Design	KTC-TOWN HALL ESSENTIAL CARE PLAN	£30.00	£6.00	£36.00
16/01/2025	Wyre Forest District Council	KTC-MFD RENTAL,01/03/24- 30/06/24,SMART PENSION,PRINT MANAGEMENT 01/03/24-30/06/24, MEETING ROOM HIRE	£1,642.26	£328.46	£1,970.72



16/01/2025	Wyre Forest District Council	KTC-MOBILE PHONE, SMART PENSION FEES	£36.40	£7.28	£43.68
16/01/2025	Wyre Forest District Council	KTC-MFD RENTAL 01/07/24-30/09/24,PENSION FEE,PRINT MANAGEMENT,01/07/24-30/09/24.MEETING ROOM HIRE,SSL STORE TOWN HALL-JULY 24, PHONE CHARGES	£881.33	£176.26	£1,057.59
16/01/2025	Wyre Forest District Council	KTC-ROOM BOOKING,11/09/24-30/09/24, PENSION FEE, HSBC SUBMISSION CHARGE,PHONE CHARGES	£309.13	£61.83	£370.96
16/01/2025	Wyre Forest District Council	KTC-ROOM BOOKING,16/10/24-29/10/24,SMART PENSION,HSBC SUBMISSION,PRINT CHARGES	£706.64	£141.33	£847.97
16/01/2025	Wyre Forest District Council	KTC-TOWN HALL INCOME EXPENDITURE-01/10/24-30/11/24	£1,574.92	£295.85	£1,870.77
16/01/2025	Wyre Forest District Council	KTC-HSBC SUBMISSION CHARGE,PENSION FEE,PRINT RECHARGES,ROOM BOOKINGS-NOV 24,PHONE CHARGES NOV 24	£222.07	£44.42	£266.49
16/01/2025	M & BG Ltd	KTC-POOL ENHANCEMENTS,BIODIVERSITY WORKS,FOOTPATH	£6,100.00	£1,220.00	£7,320.00
16/01/2025	J T Murrall	KTC-NHLF,JOURNEY THROUGH KTH	£1,280.00	£0.00	£1,280.00
16/01/2025	J T Murrall	KTC-NHLF,JOURNEY THROUGH KTH	£1,456.00	£0.00	£1,456.00
16/01/2025	One Environments Ltd	KTC-LANDSCAPE ARCHITECTURE SERVICES-STG.4	£10,040.00	£2,008.00	£12,048.00
16/01/2025	Barrett Corp & Harrington	KTC-REINSTATEMENT COST ASSESSMENTSURVEY	£2,320.00	£464.00	£2,784.00
16/01/2025	LCP Estates Ltd	KTC-GRANT OF RIGHTS TO TOWN HALL	£2,000.00	£400.00	£2,400.00
16/01/2025	WFDC	December Salaries	£34,952.18	£18.00	£34,970.18
17/01/2025	EON	Supply at Horsefair Clock December 24	£31.93	£1.60	£33.53
17/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£41,666.67	£8,333.33	£50,000.00
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17/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£41,666.67	£8,333.33	£50,000.00
17/01/2025	B&Q	Patio & Decking Cleaner	£13.33	£2.67	£16.00
20/01/2025	Waterplus	Charges for services at New Public Toilet Block 04/12/24-04/01/25	£87.99	£0.00	£87.99
20/01/2025	Waterplus	Charges for Services as Town Hall, Vicar Street 07/06/24-01/01/25	£5,486.00	£0.00	£5,486.00
20/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£41,666.67	£8,333.33	£50,000.00
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20/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£41,666.67	£8,333.33	£50,000.00
20/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£41,666.67	£8,333.33	£50,000.00
21/01/2025	Lime Leasing	HV24THF Ford Ranger	£392.00	£78.40	£470.40
21/01/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS CERT.NO.13	£14,654.45	£2,930.89	£17,585.34
21/01/2025	Martyn Jones Engineering Services	KTC-MARKET ST.TOILETS-DOOR REPAIR	£90.00	£18.00	£108.00
21/01/2025	Mayor account	reimbursement of facebook costs	£35.00		£35.00
22/01/2025	NATL Office furniture	Various items	£649.00	£129.80	£778.80
23/01/2025	Waterplus	Charges for Services at St Georges Park 09/12/24-09/01/25	£8.02	£0.00	£8.02
23/01/2025	Tesco	fuel	£83.33	£16.67	£100.00
23/01/2025	Gala Lights Ltd	KTC-HIRE & INSTALL OF CHRISTMAS LIGHTING	£19,850.00	£3,970.00	£23,820.00
23/01/2025	Hydrock Consultants Ltd	KTC-TOWN HALL DEC M&E SUPPORT STG.5-CR005 SUB-METERING	£5,088.00	£1,017.60	£6,105.60
23/01/2025	Hydrock Consultants Ltd	KTC-TOWN HALL M&E SUPPORT STG.5-SEPT.2024	£2,223.00	£444.60	£2,667.60
23/01/2025	Miriam Cunliffe	KTC-MAYOR'S CHRISTMAS CAROLS-PICTURES	£80.00	£0.00	£80.00
23/01/2025	M & BG Ltd	KTC-UNIT 2 WAREHOUSE WORKS-COMP.20/01/25	£6,798.00	£1,359.60	£8,157.60
23/01/2025	CommunityFirst Partnership Ltd	KTC-BROADWATERS MILL PARK-DRAFT MANAGEMENT & MAINTENANCE PLAN	£4,070.00	£814.00	£4,884.00
23/01/2025	Tracys Bake and Cakes	KTC-BUFFET X20PEOPLE PLUS CUPS,PLATES & SQUASH	£140.00	£0.00	£140.00
23/01/2025	WFDC	Legal fees	£1,800.00	£0.00	£1,800.00
27/01/2025	Spitfire	Service Charges	£66.05	£13.21	£79.26
27/01/2025	Npower	Supply at Public Toilets-Market St 01/12/24-31/12/24	£198.09	£9.90	£207.99
27/01/2025	Npower	Supply at Landlord Waterfall Supply 01/12/24-31/12/24	£177.81	£8.89	£186.70
28/01/2025	waterplus	Charges for Services at Public Conveniences 300 Stourbridge Rd 14/12/24-14/01/25	£20.88	£1.60	£22.48
29/01/2025	Npower	Supply at Clock Tower 01/12/24-31/12/24	£59.67	£2.98	£62.65
30/01/2025	John Beard	Various items	£98.68	£19.74	£118.42
30/01/2025	John Beard	Various items	£101.48	£20.30	£121.78
30/01/2025	Mann Williams Ltd	KTC-CIVIL & STRUCTURAL SERVICES RIBA STG.5,TOWN HALL	£3,508.00	£701.60	£4,209.60
30/01/2025	Hoare Lea LLP	KTC-TOWN HALL,CONSULT FOR ACOUSTICS,STG.5	£780.00	£156.00	£936.00
03/02/2025	Barclays	Charges	£8.50	£0.00	£8.50
03/02/2025	Fletcher Associates	Monthly Fee for the Personnel & Employment Law Scheme	£250.00	£50.00	£300.00
04/02/2025	Kidderminster Choral Society	Cultural Events Grant Payments	£650.00	£0.00	£650.00
04/02/2025	Museum Of Carpet	Cultural Events Grant Payments	£346.50	£0.00	£346.50

04/02/2025	WFDC	Salaries January 2025	£30,040.34	£20.00	£30,060.34
06/02/2025	go cardless	Concierge 01/02/2025	£219.00	£43.80	£262.80
06/02/2025	Aldi	various food items	£29.27	£0.83	£30.10
06/02/2025	Toolstation	Toolstation 06/02/2025 Pressure Sprayer and Padlock	£39.97	£7.99	£47.96
06/02/2025	Interdecs Maintenance Ltd	KTC UNIT 2-DECORATE OFFICE-SUPPLY & FIT CARPET TILES	£1,041.00	£208.20	£1,249.20
06/02/2025	MGAC LLP	KTC-TOWN HALL,PRINCIPAL DESIGN SERVICES	£500.00	£100.00	£600.00
06/02/2025	Nina Price	KTC-PRODUCE CONSULT REPORT-UKSPF	£1,000.00	£0.00	£1,000.00
06/02/2025	George Connolly	KTC-MAYOR'S ALLOWANCE-FEB 2025	£857.50	£0.00	£857.50
06/02/2025	Glenn Howells Architects Ltd	KTC-TOWN HALL UPDATE STG.5- ARCHITECTURAL SERVICES JANUARY 25	£16,195.18	£3,239.04	£19,434.22
06/02/2025	Glenn Howells Architects Ltd	KTC-TOWN HALL LISTEDBUILDING CONSENT AMENDMENT	£1,595.00	£319.00	£1,914.00
07/02/2025	St John Ambulance	First aid course	£1,560.00	£312.00	£1,872.00
10/02/2025	Halfords	Various items	£20.79	£4.17	£24.96
10/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
10/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
10/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
10/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
11/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
11/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
11/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
11/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
11/02/2025	O2	mobile phone charges for Town Clerk	£22.53	£0.00	£22.53
11/02/2025	B&Q	Trowel & Hand Fork	£16.67	£3.33	£20.00
12/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£41,666.67	£8,333.33	£50,000.00
12/02/2025	Speller Metcalfe Malvern Ltd	KTC-TOWN HALL VALUATION CERT. NO.14	£16,321.00	£3,264.21	£19,585.21
13/02/2025	Shell	Fuel	£93.75	£18.75	£112.50
13/02/2025	Npower Commercial Gas Ltd	ST GEORGES PARK-01/12/24-31/12/24	£82.77	£4.14	£86.91

13/02/2025	Npower Commercial Gas Ltd	KTC-SPORTS PITCH,ST GEORGES-01/09/24-30/09/24	£42.60	£2.13	£44.73
13/02/2025	Npower Commercial Gas Ltd	KTC-SPORTS PITCH,ST GEORGES-01/10/24-31/10/24	£45.69	£2.28	£47.97
13/02/2025	Npower Commercial Gas Ltd	KTC SPORTS PITCH,ST GEORGES-01/11/24-30/11/24	£44.25	£2.21	£46.46
13/02/2025	Npower Commercial Gas Ltd	KTC SPORTS PITCH,ST GEORGES-01/11/24-30/11/24	£45.69	£2.28	£47.97
13/02/2025	The Play Inspection Company	KTC-TRAINING OF OPERATIONAL INSPECTORS-13TH & 14TH NOV 24	£730.00	£93.00	£823.00
13/02/2025	Helen Kane - Access Included	KTC-TOWN HALL DESIGN CONSULT	£500.00	£100.00	£600.00
13/02/2025	M & BG Ltd	KTC-MONTHLY GROUNDS MAINTENANCE-JAN 2025	£4,250.00	£850.00	£5,100.00
13/02/2025	LCP Estates Ltd	KTC-WEAVERS WHARF,GRANT OF RIGHTS	£279.14	£55.82	£334.96
14/02/2025	B&Q	Self Drilling Screw	£2.73	£0.55	£3.28
14/02/2025	Shell	fuel	£6.49	£1.30	£7.79
14/02/2025	Toolstation	Various items	£26.63	£5.33	£31.96
17/02/2025	Argos	Kettle, Toaster & Microwave	£99.17	£19.83	£119.00
17/02/2025	Seton	Snap Frame & HSE Poster Kit	£31.70	£6.34	£38.04
17/02/2025	waterplus	Charges for Services at Public Conveniences, Vicar St 01/01/25-01/02/25	£878.22	£0.00	£878.22
18/02/2025	waterplus	Charges for Services at New Public Toilet Block, Market St 04/01/25-04/02/25	£87.99	£0.00	£87.99
18/02/2025	Eon	Supply at Horsefair Clock 01/01/25-31/01/25	£30.02	£1.50	£31.52
18/02/2025	Spotted Penguin	Notice Boards and Whiteboards	£166.01	£33.20	£199.21
19/02/2025	St John Ambulance	Items	£104.40	£0.00	£104.40
20/02/2025	Artelia Projects UK Ltd	KTC-TOWN HALL CM SERVICES-DEC 24	£2,657.00	£531.40	£3,188.40
20/02/2025	Artelia Projects UK Ltd	KTC-TOWN HALL CM SERVICE-JAN 25	£2,657.00	£531.40	£3,188.40
20/02/2025	Stage Right Theatre Consultants Ltd	KTC-TOWN HALL THEATRE DESIGN CONSULT-STG.5&6-JAN 25	£797.15	£159.43	£956.58
20/02/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/01/25-31/01/25	£130.21	£6.51	£136.72
20/02/2025	M & BG Ltd	KTC-ST GEORGES PARKMAINTENANCE OF GROUNDS AND BOUNDRY-18/02/25	£300.00	£60.00	£360.00
20/02/2025	M & BG Ltd	KTC-VICAR ST,REMOVE PLANTERS,MAINTAIN STREET FURNITURE-12/02/25	£385.00	£77.00	£462.00
20/02/2025	Elan City Ltd	KTC-SOLAR PANEL & MOUNTING KIT X2,CARRIAGE	£828.51	£165.70	£994.21

20/02/2025	J & A Tree Service Ltd	KTC-ALLOTMENT BHIND SUTTON PARK SCHOOL-CUT BACK BRANCHES AND HOLLY TREE TO FENCE LINE	£950.00	£190.00	£1,140.00
20/02/2025	Amazon	First aid box sign	£4.44	£0.90	£5.34
20/02/2025	Amazon	4 X No Smoking or Vaping in these premises stickers	£3.90	£0.00	£3.90
20/02/2025	Amazon	First aid signs	£5.59	£1.12	£6.71
20/02/2025	Amazon	Various items	£59.46	£11.90	£71.36
20/02/2025	Amazon	Caution Wet floor sign	£10.79	£2.16	£12.95
20/02/2025	Amazon	Fire Blanket Plastic Sign	£2.74	£0.55	£3.29
20/02/2025	Amazon	Health & Safety Sign	£3.98	£0.80	£4.78
21/02/2025	Lime Leasing	HV24THF - Ford Ranger Tremor Auto 4WD	£392.00	£78.40	£470.40
21/02/2025	amazon	Warning Toxic Chemical sign	£4.56	£0.92	£5.48
21/02/2025	sp eufy	Video Doorbell and indoor cam	£335.82	£67.17	£402.99
24/02/2025	Signtech	Signs - No Feeding Ducks & Grass	£63.75	£12.75	£76.50
24/02/2025	Spitfire	Call Charges and Service Charges	£66.05	£13.21	£79.26
24/02/2025	waterplus	Waterplus 24/02/25 Charges for Services Saint Georges Park 09/01/25-09/02/25	£9.92	£0.00	£9.92
25/02/2025	Davies Skip Hire	Skip Hire	£162.50	£32.50	£195.00
25/02/2025	SP EZ Car Care	Various Car Supplies	£64.12	£12.82	£76.94
25/02/2025	B&Q	Top Soil	£37.50	£7.50	£45.00
26/02/2025	Npower	Npower 26/02/25 Electricity for Landlord Water Supply 01/01/25-31/01/25	£86.20	£4.31	£90.51
26/02/2025	npower	Npower 26/02/25 Electricity at Public Toilets-Market St January 25	£228.34	£11.42	£239.76
26/02/2025	Enterprise	Hire of DT24VNF 06/01-07/01/25	£193.49	£38.70	£232.19
28/02/2025	npower	Electricity Supply Clock Tower Oxford St 01/01/25- 31/01/25	£88.00	£4.40	£92.40
28/02/2025	waterplus	Charges for services at Public Conveniences, 300 Stourbridge Road, 14 January 2025 to 14 February 2025	£20.88	£1.60	£22.48
28/02/2025	Amazon	Fire Blanket	£8.91	£1.79	£10.70
28/02/2025	sum up	tester transaction	£1.00	£0.00	£1.00
03/03/2025	b&Q	Various items	£7.05	£1.41	£8.46
03/03/2025	Toolstation	Tape	£11.94	£2.39	£14.33
03/03/2025	Fletcher Associates	Monthly Fee for the Personnel & Employment Law Scheme	£250.00	£50.00	£300.00
04/03/2025	the range	Mirror	£31.99	£0.00	£31.99
05/03/2025	b&q	White Gaffer Tape	£13.00	£2.60	£15.60
05/03/2025	screwfix	Bubble Wrap	£33.29	£6.66	£39.95
05/03/2025	Toolstation	Grden Bubble Insulation & Dust Sheet Roll	£29.12	£5.82	£34.94
05/03/2025	kidderminster cash	Float for Mayors Ball 2025	£100.00	£0.00	£100.00
05/03/2025	go cardless	Concierge 01/03/2025	£219.00	£43.80	£262.80
06/03/2025	Netti Incorporating Pixel Design	KTC-WORDPRESS HOSTING	£15.00	£3.00	£18.00
06/03/2025	Netti Incorporating Pixel Design	KTC-ESSENTIAL CARE	£30.00	£6.00	£36.00
06/03/2025	Worcestershire County Council	KTC-STORAGE AT THE HIVE-01/04/23-31/03/25	£1,152.00	£230.40	£1,382.40

06/03/2025	Wyre Forest District Council	KTC-MFD RENTAL,SMART PENSION,PRINT,ROOM HIRE,PHONE CHARGES(DEC 24 & JAN 25)HSBC CHARGE	£929.76	£185.95	£1,115.71
06/03/2025	Artelia Projects UK Ltd	KTC-CM MAIN SERVICES-JULY 2024	£1,909.00	£381.80	£2,290.80
06/03/2025	Npower	KIDDERMINSTER TOWN HALL-01/12/24-30/11/25	£450.00	£90.00	£540.00
06/03/2025	FMG Consulting Ltd	KTC-PROJECT DELIVERY FOR DEC 24 & JAN 25	£7,491.89	£1,498.38	£8,990.27
06/03/2025	J T Murrall	KTC-NHLF-A JOURNEY THROUGH TIME	£1,280.00	£0.00	£1,280.00
06/03/2025	G R Downing & G S Hill	KTC-NLHF-A JOURNEY THROUGH KTH	£250.00	£0.00	£250.00
07/03/2025	Barclays	charges	£8.50	£0.00	£8.50
07/03/2025	B&Q	Various items	£198.00	£0.00	£198.00
07/03/2025	TFM Bromsgrove	Landscape with Rye Grass	£99.29	£2.16	£101.45
10/03/2025	Toolstation	Sander & Sander Discs	£109.90	£22.00	£131.90
10/03/2025	Dunelm	Wood Spray & Cloth	£11.50	£0.00	£11.50
10/03/2025	Toolstation	Sanding disc	£4.97	£0.99	£5.96
10/03/2025	BT Group	Phone	£11.94	£0.00	£11.94
10/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
10/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
10/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
10/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
11/03/2025	Npower	Electricity Supply Clock tower, Oxford St 01/02/25-11/02/25	£31.85	£1.59	£33.44
11/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
11/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
11/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
11/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
12/03/2025	Npower	Electricity supply Landlord Waterfall Supply 01/02/25-11/02/25	£44.58	£2.23	£46.81
12/03/2025	screwfix	Belt Sander & Sand Disc	£76.06	£15.22	£91.28
12/03/2025	Travis Perkins	Top Soil	£59.80	£11.96	£71.76
12/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
12/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00

12/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
12/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
12/03/2025	Community Acc	Mayors Ball- Sum up payments	£432.56	£0.00	£432.56
12/03/2025	Community Acc	Mayors Ball- Sum up payments	£2,777.25	£0.00	£2,777.25
13/03/2025	Glenn Howells Architects Ltd	KTC-ARCHITECTURAL SERVICES-FEB 25	£16,195.18	£3,239.04	£19,434.22
13/03/2025	Hydrock Consultants Ltd	KTC-TOWN HALL M&E SUPPORT STG.5	£2,223.00	£444.60	£2,667.60
13/03/2025	Npower Commercial Gas Ltd	KTC-ST GEORGES PITCH LIGHTING-01/01/25-31/01/25	£106.87	£5.34	£112.21
13/03/2025	Npower Commercial Gas Ltd	KTC-ST GEORGES SPORTS PITCH-01/02/25-18/02/25	£64.25	£3.21	£67.46
13/03/2025	Npower Commercial Gas Ltd	KTC-STOURBRIDGE RD-01/02/25-17/02/25	£71.77	£3.59	£75.36
13/03/2025	Aqua International Landscapes Ltd	KTC-DRAIN,CLEAN & INSPECT WATER FEATURE	£410.00	£82.00	£492.00
13/03/2025	George Connolly	KTC-MAYOR'S ALLOWANCE MARCH 25	£857.50	£0.00	£857.50
13/03/2025	One Environments Ltd	KTC-LANDSCAPE ARCHITECTURE SERVICESREVISED STG.4 & WORK STG.5	£2,500.00	£500.00	£3,000.00
13/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£8,720.51	£1,744.10	£10,464.61
13/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
13/03/2025	Speller Metcalfe Malvern Ltd	KTC-VALUATION OF WORKS-CERT.NO.15	£41,666.67	£8,333.33	£50,000.00
13/03/2025	npower	Public Toilets Market St 01/02/25-12/02/25	£102.56	£5.13	£107.69
13/03/2025	CEF	28W pin Lamp and E-matic ceiling flush movement detector	£34.95	£6.99	£41.94
13/03/2025	9th Wyre Forest (Spennells) Scout Group	Ward Grant Cllr D Hine	£250.00	£0.00	£250.00
13/03/2025	Worcestershire Wildlife Trust	Ward Grant Cllr D Hine	£250.00	£0.00	£250.00
13/03/2025	Homestart Wyre Forest	Ward Grant Cllr M Smith	£200.00	£0.00	£200.00
13/03/2025	Coppice Community Pathways	Ward Grant Cllr M Smith	£200.00	£0.00	£200.00
13/03/2025	West Mercia Women's Aid	Ward Grant Cllr M Smith	£100.00	£0.00	£100.00
13/03/2025	Wyre Forest Talking Newspaper	Ward Grant Mary Rayner	£150.00	£0.00	£150.00

14/03/2025	o2	Town Clerk Phone	£22.53	£0.00	£22.53
14/03/2025	WFDC	Feb Salaries	£29,947.34	£18.00	£29,965.34
14/03/2025	Wyre Forest & South Worcestershire Nightstop	Ward Grant Cllr Connolly	£500.00	£0.00	£500.00
14/03/2025	screwfix	Sand Disc and Sanding Belt	£15.72	£3.15	£18.87
14/03/2025	Travis Perkins	Top Soil	£29.90	£5.98	£35.88
17/03/2025	Post Office	Postage	£4.79	£0.00	£4.79
17/03/2025	waterplus	Charges for Town Hall Vicar St 01/02/25-01/03/25	£793.24	£0.00	£793.24
18/03/2025	Eon	Supply for Horsefair Clock 01/02/25-28/02/25	£26.64	£1.33	£27.97
19/03/2025	waterplus	New Public Toilet Block, Market Street 04 February 2025 to 04 March 2025	£1,811.74	£0.00	£1,811.74
20/03/2025	Netti Incorporating Pixel Design	Wordpress Hosting [kidderstertownhall]	£15.00	£3.00	£18.00
20/03/2025	Glenn Howells Architects Ltd	KTC-PODIUM ACCESS PRESENTATION & LAND REGISTRY PLAN UPDATES	£1,200.00	£240.00	£1,440.00
20/03/2025	M & BG Ltd	KTC-BROADWATERS MILL UPGRADES TO POOL AND WATERFLOW	£6,200.00	£1,240.00	£7,440.00
20/03/2025	M & BG Ltd	KTC-MONTHLY GROUNDS MAINTENANCE-FEB 25	£4,250.00	£850.00	£5,100.00
20/03/2025	Perfect Circle JV Ltd	KTC-PROFESSIONAL CONSULT SERVICES	£10,481.34	£2,096.27	£12,577.61
20/03/2025	FMG Consulting Ltd	Professional fees - February 2025 - 6 Days	£3,177.30	£635.46	£3,812.76
20/03/2025	SLCC Enterprises Ltd	KTC-REFERRAL FEE-LO1,LO3,LO5,LO10,LO18,LO19	£75.00	£0.00	£75.00
20/03/2025	J T Murrall	NHLF - A Journey through KTH - Heritage Lottery Co-ordinator Consultancy for March 2025	£1,280.00	£0.00	£1,280.00
20/03/2025	MGAC LLP	KTC-PRINCIPAL DESIGN SERVICE	£500.00	£100.00	£600.00
20/03/2025	Nina Price	Consultancy fee - A Journey through Kidderminster's	£1,055.00	£0.00	£1,055.00
20/03/2025	J & A Tree Service Ltd	KTC- CLEAR UP FALLEN TREES,WINCH THROUGH REEDS IN POOL	£1,800.00	£360.00	£2,160.00
20/03/2025	One Environments Ltd	Landscape Architecture Services - Interim payment for stage 5	£1,500.00	£300.00	£1,800.00
20/03/2025	DP Hine & RC Hine	KTC-TRAVEL COSTS RE MAYOR & CIVIC DUTIES-06/02/25-08/03/25	£135.94	£0.00	£135.94
20/03/2025	JDH Business Services Ltd	KTC-2024/25 2ND INTERIM INTERNAL AUDIT FEES	£625.00	£125.00	£750.00
20/03/2025	Powa Pak Cleaners T/A Midland Masonry	KTC-ST MARY'S STATUE-CLEANING	£1,952.16	£390.43	£2,342.59
20/03/2025	Keep Britian Tidy	KTC-GREEN FLAG AWARD APP.2025/26 FOR BROADWATERS	£375.00	£75.00	£450.00
20/03/2025	Hoben International Ltd	KTC-SOLUFORM ABOVE & BELOW WATER20KG BAGS,REBAR PIN	£940.00	£188.00	£1,128.00
20/03/2025	Ruby Energy	Unit 2 Forest Industrial Park 12/12/24-15/02/25	£228.76	£11.44	£240.20
20/03/2025	Tesco	Diesel	£85.83	£17.17	£103.00
21/03/2025	Lime Leasing	Hire of Ford Ranger HV24THF	£392.00	£78.40	£470.40



21/03/2025	EON	Supply at Clock Tower 05/02/2025-28/02/25	£11.26	£0.56	£11.82
21/03/2025	EON	supply at Landlord Waterfall Supply Comberton Hill 05/02/25-28/02/25	£30.98	£1.55	£32.53
21/03/2025	EON	Supply at Sports Pitch Lighting St George Park 11/02/25-28/02/25	£16.34	£0.82	£17.16
21/03/2025	EON	supply at Toilets Stourbridge Road 11/02/25- 28/02/25	£31.42	£1.57	£32.99
21/03/2025	EON	Supply at Public Toilets Market St 05/02/25- 28/02/25	£41.70	£2.08	£43.78
21/03/2025	Wolseley Kidderminster	Various items	£21.00	£0.00	£21.00
21/03/2025	Kidderminster Citizens Advice	Ward Grant - John Beckingham	£500.00	£0.00	£500.00
21/03/2025	Jelleyman's Community Garden	Ward Grant Vicky Caulfield	£250.00	£0.00	£250.00
24/03/2025	totaljobs group ltd	Job Ad	£89.00	£17.80	£106.80
24/03/2025	fireprotonl	Fire Extinguisher	£110.23	£22.05	£132.28
24/03/2025	Ruby Energy	Unit 2 Forest Industrial Park Electricity 15/02/25-15/03/25	£45.44	£2.27	£47.71
25/03/2025	spitfire	Service Charges	£66.05	£13.21	£79.26
25/03/2025	waterplus	Charges for services at Saint Georges Park 09/02/25-09/03/25	£9.15	£0.00	£9.15
25/03/2025	WM Employers	Advertisement	£288.00	£0.00	£288.00
25/03/2025	Friends of St Mary's Kidderminster	Ward Grant Cllr S Hollands	£500.00	£0.00	£500.00
26/03/2025	SQ Express	Industrial Racking	£440.00	£88.00	£528.00
26/03/2025	B&Q	Various items	£52.71	£10.54	£63.25
26/03/2025	Screwfix	Dewalt Flexvolt Battery	£55.82	£11.17	£66.99
26/03/2025	Toolstation	Wrench & Blade	£10.78	£2.15	£12.93
27/03/2025	Worcestershire County Council	KTC-TOWN HALL RAILINGS & BALUSTRADES	£1,324.50	£264.90	£1,589.40
27/03/2025	Worcestershire County Council	KTC-TOWN HALL,BUILDING RECORDING REPORT	£2,731.00	£546.20	£3,277.20
27/03/2025	Worcestershire County Council	KTC-TOWN HALL ARCHAEOLOGICAL WATCHING BRIEF WORK U/TAKEN TO DATE	£3,791.88	£758.38	£4,550.26
27/03/2025	Wyre Forest District Council	KTC-REIMBURSEMENTS OF VARIOUS COSTS- 01/12/24-31/01/25	£8,476.07	£1,641.60	£10,117.67
27/03/2025	Wyre Forest District Council	KTC-REIMBURSEMENT OF ELECTIONS COSTS- 02/05/24-PART PAYMENT,BALANCE DEFERRED DEC 25	£45,000.00	£0.00	£45,000.00
27/03/2025	MadeByBeing Limited	KTC-DESIGN & ARTWORK,OPERATIONAL SERVICES BRAND G/LINES	£375.00	£0.00	£375.00
27/03/2025	Kidderminster Husum Twinning Association	subside an exploratory visit to Husum by leaders from KDYT	£500.00	£0.00	£500.00
28/03/2025	Wyre Forest District Council	March Salaries	£29,821.85	£18.00	£29,839.85
28/03/2025	Home Start	Ward Grant B Connors	£400.00	£0.00	£400.00
31/03/2025	waterplus	Charges for services at Public Conveniences, 300 Stourbridge Road, 14/02/25-14/03/25	£22.06	£1.83	£23.89

31/03/2025	Tudor (uk) Ltd T/A Tudor Environmental	KTC-HAND PALLET TRUCK	£333.85	£66.77	£400.62
31/03/2025	Tudor (uk) Ltd T/A Tudor Environmental	KTC-LAWN MOWER	£640.70	£128.14	£768.84
31/03/2025	RS Taylor Service Ltd	KTC-ST GEORGES PARK-REPLACE TIMBER ON RAISED BEDS	£440.00	£88.00	£528.00
31/03/2025	RS Taylor Service Ltd	KTC-BAXTER GARDENS-REMOVE DAMAGED TARMAC & REPLACE WITH SELF BINDING GRAVEL-MAR 25	£7,800.00	£1,560.00	£9,360.00
31/03/2025	M & J Gore Nursery Stock Ltd	KTC-BROADWATERS PARK,HAMAMELIS INTERMEDIA-PLANTS	£85.50	£17.10	£102.60
31/03/2025	M & J Gore Nursery Stock Ltd	KTC-BROADWATERS PARK-MIXED HOSTA PLANTS	£210.00	£42.00	£252.00

**Totals**

**£2,153,227.13   £389,920.78   £2,543,147.91**

**Kidderminster Town Council**

**Public report**

**Finance and Overview Committee**

**9<sup>th</sup> April 2025**

**Agenda item 6: Budget monitoring for financial year ended 31st of March 2025**

6.1 To receive the Income and Expenditure Account to 31 March 2025.

(Appendix 3a)

6.2 To resolve to approve the expenditure against cost centres that are over the approved budget levels. (Appendix 3b)

6.3 To resolve to approve earmarked reserves at the end of the financial year ending 31 March 2025 and at 1<sup>st</sup> April 2025 (Appendix 3c)

**Background**

The Council's financial regulations provide as follows:

- That the approved annual budget shall form the basis of financial control for the ensuing year (3.4)
- Where an allocation for a class of expenditure is set out in the approved budget for a financial year the clerk has delegated authority to incur expenditure up to the limit of that allocation subject to other provisions in these regulations (4.1)
- No expenditure may be incurred:
  - (a) on a class of expenditure for which no provision has been made in the approved budget or
  - (b) that will exceed the amount provided in the budget for that class of expenditure other than by resolution of the council or duly delegated committee (4.2)
- Changes in the earmarked reserves shall be approved by Council as part of the budgetary process. (4.8)

**Decisions for the committee**

In order to comply with the above provisions, the following appendices are attached for the attention of the committee:

- Appendix 3a monitors the income and expenditure accounts for the financial year to the 31st of March 2025 against the agreed budget. It highlights cost centres in excess of the approved budget, for which approval is required.
- Appendix 3b sets out the cost centres that are over the approved budget levels and the reasons why this occurred. The approval of the Committee is hereby required for these over expenditures, in excess of the agreed budget.
- Appendix 3c requests the Committee to approve the earmarked reserves at the end of the financial year 31st of March 2025, and gives the background to how these have arisen.

Signed: Hugh Peacocke

Chief Executive and Responsible Financial Officer

Dated: 4th April 2025

# Kidderminster Town Council

Finance and Overview Committee

7 April 2025

## Agenda Item 6: Budget Monitoring 2024/25

Cost Centre	Code	Description	Spent	Amount of overspend	Reason
K002 (Finance)	43031	General Office expenses	4,600	2,000	Insufficient budget ( could have been charged to contingency)
	43014	Print Management Re-charge	3,045	2,395	It was hoped to reduce the amount of printed papers required for meetings, but this is not happening. Also, printing for public consultation Nov. 2024.
	44010	Audit fees	5,380	2,860	New internal auditor appointed.
	44420	WFDC Finance support	38,700	9,700	Insufficient budget
K003 Staffing and Civic	13085	Mayor's allowance	8,156	1,296	Some from previous year.
	49015	Training	4,593	2,593	Insufficient budget; higher take-up of training opportunities. Defray EMR of £1,500 towards the overspend, net overspend of £1,093.
K006 Town Hall	11010	Salary costs	105,953	-54,367	Business development lead not yet recruited. Some of this paying for business consultant. Make £25,000 EMR for 25-26 towards consultant.
	49015	Training	1,940	940	Vire from unspent recruitment budget
	24010	Non-domestic rates	743	743	No budget provision (BID levy)

**BANK RECONCILIATION PERIOD ENDED 31st January 2025**

**KIDDERMINSTER TOWN COUNCIL**

		<b>£</b>	<b>£</b>
Balance per bank statement as at 31st January 2025 - Mixed Payments Plan		20,174.14	
Balance per bank statement as at 31st January 2025 - Business Premium Account		1,536,081.74	
<b>Outstanding Items</b>			1,556,255.88
Less unpresented cheques as at 31st January 2025:			
			0.00
			1,556,255.88
Plus any petty cash balance held at 31st January 2025			500.00
Plus Short Term Investment			600,000.00
<b>TOTAL - NET BANK BALANCES AS AT 31st January 2025</b> (Box 8 on Annual Return)			<b><u>2,156,755.88</u></b>

*The net balances reconcile to the Cash Book for the year, as follows:*

<b>CASH BOOK</b>	<b>£</b>
Opening Balance:	824,049.42
Add: Receipts in the year	10,138,922.10
Less: Payments in the year:	8,806,215.64
<b>CLOSING BALANCE PER CASH BOOK @31st January 2025</b>	<b><u>2,156,755.88</u></b>

<b>Represented by</b>		<b>£</b>
	Cash book	1,556,255.88
	Short Term Inv	600,000.00
	Petty Cash	500.00
		<b><u>2,156,755.88</u></b>
		0.00

**BANK RECONCILIATION PERIOD ENDED 28th February 2025**

**KIDDERMINSTER TOWN COUNCIL**

	<b>£</b>	<b>£</b>
Balance per bank statement as at 28th February 2025 - Mixed Payments Plan	19,046.80	
Balance per bank statement as at 28th February 2025 - Business Premium Account	1,603,081.74	
<b>Outstanding Items</b>		1,622,128.54
Less unpresented cheques as at 28th February 2025:		
		0.00
		1,622,128.54
Plus any petty cash balance held at 28th February 2025		500.00
Plus Short Term Investment		600,000.00
<b>TOTAL - NET BANK BALANCES AS AT 28th February 2025</b> (Box 8 on Annual Return)		<b><u>2,222,628.54</u></b>

*The net balances reconcile to the Cash Book for the year, as follows:*

<b>CASH BOOK</b>	<b>£</b>
Opening Balance:	824,049.42
Add: Receipts in the year	10,754,411.66
Less: Payments in the year:	9,355,832.54
<b>CLOSING BALANCE PER CASH BOOK @28th February 2025</b>	<b><u>2,222,628.54</u></b>

<b>Represented by</b>		<b>£</b>
	Cash book	1,622,128.54
	Short Term Inv	600,000.00
	Petty Cash	500.00
		<b><u>2,222,628.54</u></b>
		0.00

**BANK RECONCILIATION PERIOD ENDED 31st March 2025**

**KIDDERMINSTER TOWN COUNCIL**

		<b>£</b>	<b>£</b>
Balance per bank statement as at 31st March 2025 - Mixed Payments Plan		19,472.16	
Balance per bank statement as at 31st March 2025 - Business Premium Account		1,449,545.66	
<b>Outstanding Items</b>			1,469,017.82
Less unpresented cheques as at 31st March 2025:			
			0.00
			1,469,017.82
Plus any petty cash balance held at 31st March 2025			500.00
Plus Short Term Investment			600,000.00
<b>TOTAL - NET BANK BALANCES AS AT 31st March 2025</b> (Box 8 on Annual Return)			<b><u>2,069,517.82</u></b>

*The net balances reconcile to the Cash Book for the year, as follows:*

<b>CASH BOOK</b>	<b>£</b>
Opening Balance:	824,049.42
Add: Receipts in the year	11,546,392.97
Less: Payments in the year:	10,300,924.57
<b>CLOSING BALANCE PER CASH BOOK @31st March 2025</b>	<b><u>2,069,517.82</u></b>

<b>Represented by</b>		<b>£</b>
	Cash book	1,469,017.82
	Short Term Inv	600,000.00
	Petty Cash	500.00
		<b><u>2,069,517.82</u></b>
		0.00



# Kidderminster Town Council

Internal Audit 2024/25

Second Interim Report

JDH BUSINESS SERVICES LTD



The internal audit of Kidderminster Town Council is carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end testing financial statements
- The authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.

The interim internal audits also provide evidence to support the annual internal audit conclusion in the AGAR Annual Return for larger councils.

## **Conclusion**

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, **except for** the recommendations reported in the action plan overleaf.

**J D H Business Services Ltd**

	ISSUE	RECOMMENDATION	FOLLOW UP
<b>2024/25 Second Interim internal audit</b>			
1	There is no privacy notice in place for employees and other role holders.	<i>The council should develop an internal privacy notice and provide this to employees and all other role holders in the organisation to inform staff and other role holders how their personal data is used.</i>	When resources permit
2	We are informed there is no adopted personal data/document retention policy and schedule. Such a policy would provide the council with a simple framework as to how long documents of different categories should be retained, when they should be disposed of and secure disposal requirements. Apart from providing a framework as to how long documents of different categories should be retained, the policy will be important for evidencing compliance with aspects of the DPA 2018 data principle: <i>'personal data must be kept in a form that permits identification of data subjects for no longer than is necessary for the purpose(s) for which the personal data are processed'</i>	<i>The council should develop and adopt and document retention policy and schedule.</i>	When resources permit

	ISSUE	RECOMMENDATION	FOLLOW UP
3	There are no formally adopted data breach procedures and Subject Access Request procedures in place. In addition, we were informed there is no council data breach register maintained.	<i>The council should adopt formal procedures for dealing with both data breaches and Subject Access Requests. A data breach register that complies with best practice should be established at the council and maintained up to date with all reportable and non-reportable data breaches identified.</i>	When resources permit
4	Although signed data processing agreements are in place with the majority of third parties who process personal data for which the council is the data controller, there is no signed agreement in place with the council external HR Consultancy provider.	<i>Signed data processing agreements should be established with all third parties who process personal data.</i>	We will take this up with our HR consultants
<b>2024/25 First Interim internal audit</b>			
1	The 2024/25 budget indicates there will be a Town Hall Transformation overspend of £1530000. We have been provided with an extract of the report presented to Council in December 2023 which states the following:  ‘15. ....Towards the back end of 24/25 the Town Council will be required to pay	<i>The council should ensure that an up to date financing analysis is completed to show how the overspend on the contract will be financed and the impact this will have on the council reserves, including general and earmarked reserves. Contract overspends should be managed and reported in accordance with the requirements of the Financial Regulations relating to contracts.</i>	NB. We are informed that a detailed financial report including variance analysis and financing will be reported to council on 16/04/25.

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>its contribution to the project and any over budget expenditure.’</p> <p>We have to date not been provided with a financing statement for the latest estimated outturn of this project to evidence how the council will finance the overspend and the impact on reserves.</p>		
2	<p>The council will have significantly increased income and expenditure in 2024/25 primarily due to the town hall scheme.</p>	<p><i>The council should check with the Practitioners Guide and the external auditor what format of accounts are required by also determining whether income/expenditure are expected to be above the higher threshold levels for smaller authorities for one year due to the town hall scheme.</i></p>	<p>The external auditor has confirmed to the council that it can continue with the limited assurance regime as 2024/25 will be the first year the council has exceeded the £6.5million income/expenditure threshold.</p>
3	<p>The half year budgetary control statement reported to council contains no explanation of significant variances or % spend incurred and projections for the year end outturn. For instance, there are material underspends in Finance, Staffing and Civic, and Services budgets but no explanations are reported</p>	<p><i>Comprehensive budgetary control information should be provided to council with explanations of significant variance and projected outturns to the year end.</i></p>	<p>These are largely one-off payments, which were not paid at the time of reporting.</p> <p>The end of year report will pick up all of these matters.</p>
4	<p>The substantial budget set K006 44078 NLHF- A Journey Through Kidderminster is no longer included in the budgetary</p>	<p><i>The Agresso accounting system should be updated to show the ‘NLHF- A Journey Through Kidderminster’ expenditure in the</i></p>	

	ISSUE	RECOMMENDATION	FOLLOW UP
	control document at the half year stage. We were informed that when the budgets were loaded onto the Agresso accounting system, income code K006 84008 was used for both the income and the expenditure in error so they netted each other off to zero in the half year budgetary control statement.	<i>correct expenditure code, rather than netted off against income in an income code, as netting down of expenditure with income is the incorrect method of accounting as it understates both income and expenditure.</i>	
5	It is not clear from the minutes that the council is complying with the Financial Regulations (FRs) with regard to transfers between bank accounts and transfers to deposit funds. Financial Regulations require the following:  <i>8.8. Payments in respect of short term or long term investments, including transfers between bank accounts held in the same bank, or branch, shall be made in accordance with Regulation 5 (Authorisation of payments) and Regulation 6 (Instructions for payments).</i>	<i>The Financial Regulations regarding transfers between bank accounts must be complied with.</i>	The regulations should be reviewed to enable officers to switch funds between the higher interest account and the current account, as cash flow permits, without requiring council approval.
6	There is currently no formal medium term corporate plan showing the medium term priorities, objectives and strategic direction of the council.	<i>The council should consider formalising its priorities and objectives into a medium term corporate plan.</i>	NB We are informed the council adopted a 2025-2029 strategy at the January 2025 council meeting.

	ISSUE	RECOMMENDATION	FOLLOW UP
7	The Accounts and Audit Regulations require the council to conduct a financial year review of the effectiveness of the system of internal control. Although there are internal controls in place as evidenced by the Financial Regulations, the council has not conducted an annual review of the effectiveness of internal controls and documented this in the minutes.	<i>The council should conduct an annual review of the effectiveness of the system of internal controls and document this review in the minutes.</i>	
8	Authorisation evidence was not provided for the following payments: <ul style="list-style-type: none"> <li>• EARDE -TOWN HALLUPDATE TO STAGE 5 ARCHITECTURAL SERVICES, £16020.36</li> <li>• EARJBROOK - TOWN HALL, REDECORATION &amp; REPAIR OF ORGAN PIPES, £30900</li> </ul>	<i>All payments should be authorised in accordance with Financial Regulations</i>	
9	We could not identify the following payment as approved in minutes:  TOWN HALL-APRIL M&E SUPPORT STG.5 & STG.4b-CR002, £11618	<i>All payments should be approved by council.</i>	

	ISSUE	RECOMMENDATION	FOLLOW UP
10	<p>No quotation/tender information was provided for the following payments in excess of procurement thresholds in the Financial Regulations:</p> <ul style="list-style-type: none"> <li>• Gala Lights - HIRE,INSTALL &amp; REMOVAL OF CHRISTMAS LIGHTING 2023 £19,850.00</li> <li>• M&amp;GB Ltd - KTC-GROUNDWORKS- APRIL 24 - JULY 24 £17,000.00</li> <li>• Middlepeak Engineering - KTC-WORK ON ST GEORGES PARK/BANDSTAND £9112.5</li> </ul>	<p><i>The council should provide the procurement information for these contracts so we can review and finalise the interim internal audit report.</i></p>	

## 2023/24 ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
<b>AGAR internal control objective A – Appropriate Accounting Records kept throughout financial year</b>			
No issues arising			
<b>AGAR internal control objective B – Compliance with Financial Regulations, payments supported by invoices, all expenditure approved and VAT appropriately accounted for</b>			
1	The council is party to a significant number of contracts with varying lengths and conditions but there is no contracts register in place.	<i>The council should establish a contracts register which should be regularly reviewed to identify those contracts where the upcoming end date signifies that a tender or quotation process is required, or whether a decision is needed regarding an extension which is provided for in the contract terms.</i>	<i>Recommendation outstanding – we are informed this work is in progress</i>
2	Financial Regulations (FRs) currently require three quotations for all contracts in excess of £3000 and a formal tender process for contracts in excess of £50000.  Identifying the procurement documentation to support all the contracts in our expenditure sample, including some	<i>The council should implement our recommendation above regarding a contracts register linked to a central procurement folder of all contracts which were subject to procurement in accordance with Financial Regulations. The procurement folder should contain for each contract the quotes or tenders</i>	<i>Recommendation outstanding</i>



	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>of the items relating to the town hall renovation project, was challenging for officers as there is no central filing location of all procurement documents filed by contract. For high value procurement items which are carried out by the District Council there is a procurement portal for documentation with examples of good practice decision matrices used when determining which supplier to recommend.</p> <p>There are still a small number of items from our sample where we have not received the comprehensive evidence of procurement and these items will be reviewed further in 2024/25 alongside further sample testing of high value expenditure items for compliance with procurement regulations.</p>	<p><i>obtained, how many suppliers were approached, the council decision minute references including where any exemptions available in the FRs were applied, and the procurement decision matrix if used.</i></p>	
3	<p>Review of the VAT return ended February 2024 identified that £7262.66 of outputs and associated 'output VAT' of £1,209.95 were included. We queried this as due to the hall closure there were limited income categories with VAT applied. We were informed that the actual output VAT for</p>	<p><i>Where adjustments for incorrect VAT codes are not all carried out within one VAT return quarter, the council is submitting VAT returns to HMRC that are incorrect and overstating outputs and output VAT. Therefore, the town council must work with the district council to</i></p>	<p><i>To be reviewed at year end internal audit – this issue has been noted as resolved by officers</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>the quarter was £25. However, as some invoices are being received from the town council with incorrect VAT codes, this is then being corrected using the output tax code, so the majority of the February 2024 quarter 'output tax' and outputs is actually just a correcting entry for incorrect VAT codes and is not actually outputs or output tax. It should be noted these issues are corrected in the next VAT return.</p>	<p><i>ensure that this issue is resolved and that incorrectly coded invoices are corrected at source prior to registering the invoice on the Agresso system.</i></p>	
4	<p>One of our expenditure sample items related to an larger expenses claim which indicated town council expenses had been incurred on an officer private credit card. FRs prohibit use of personal credit cards as follows:</p> <p><i>6.11. Any corporate credit card or trade card account opened by the council will be specifically restricted to use by the Clerk and shall be subject to automatic payment in full at each month-end. <b>Personal credit or debit cards of members or staff shall not be used under any circumstances if a corporate credit card or trade card is available.</b></i></p>	<p><i>The council should ensure it complies with the requirements of FRS regarding private credit and debit cards</i></p>	<p><i>No further issues relating to use of private debit or credit cards identified in 2024/25 interim internal audit.</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
5	A checklist review of governance identified that a staff expenses policy has not been established.	<i>The council should establish a staff expenses policy.</i>	<i>An expenses policy was approved by the Staffing Committee in December 2025.</i>
<b>AGAR internal control objective C – Adequate Risk Assessment</b>			
6	<p>The risk assessment was approved by the Finance and Overview committee rather than full council in 2023/24 as required by Financial Regulations:</p> <p><i>15. RISK MANAGEMENT</i></p> <p><i>15.1. The council is responsible for putting in place arrangements for the management of risk. The Clerk shall prepare, for approval by the council, risk management policy statements in respect of all activities of the council. Risk policy statements and consequential risk management arrangements shall be reviewed by the council at least annually, and this shall include an assessment of risks.</i></p>	<i>The risk assessment should be approved by full council each financial year after the Finance and Overview committee has approved the document.</i>	<i>Implemented – risk assessment approved by Full council 23.05.2024</i>
7	The council has disclosed that fidelity cover is currently £1million. Fidelity insurance should aim to cover the maximum projected cash and bank and short term investment balances which is	<i>As part of risk assessment procedures, the council should annually estimate maximum projected cash and bank and short term investment balances as part of annual risk assessment and set the level of fidelity</i>	<i>Implemented – fidelity cover increased to £2 million.</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>estimated as the year end cash and current investment balances of £824,049 plus the next precept instalment of £512,358 (50% of precept received April 2024 for 2024/25), which is an estimated maximum projected balance of £1,336,407.</p> <p>Financial Regulations require the following:</p> <p><i>13.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined by the council, or duly delegated committee.</i></p>	<p><i>insurance accordingly as required by the Financial Regulations</i></p> <p><i>The council need to review the current level of fidelity insurance as it does not cover maximum projected cash and bank balances.</i></p>	
8	<p>The risk assessment does not address the risks of supplier fraud. The supplier fraud risks can be managed via appropriately robust policies and procedures. Examples of prevention actions include:</p> <ul style="list-style-type: none"> <li>- training for staff to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account</li> </ul>	<p><i>The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.</i></p>	<p><i>Recommendation outstanding</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>information.</p> <ul style="list-style-type: none"> <li>- establish a rigorous change of supplier details procedure - where a supplier has purported to have changed their bank details always call the supplier to check the veracity of a request, using details in your system, rather than those on any associated letter or email. A person should be authorised to approve a supplier bank account change after having reviewed the process undertaken to verify the supplier details change</li> <li>- periodic review of supplier accounts should also be undertaken to remove any dormant accounts. This reduces the likelihood of any old supplier information being used to secure fraudulent payments.</li> <li>- checking address and financial health details with Companies House</li> <li>- checking samples of online payments to supplier invoices to ensure the payment has been made to the supplier bank account</li> </ul>		

	ISSUE	RECOMMENDATION	FOLLOW UP
<b>AGAR internal control objective D – The precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</b>			
9	There is no formal adopted budget timetable in place evidencing the key milestones leading to the agreement of the precept request for the year and approval of the annual budget.	<i>A comprehensive formal budget timetable should be established annually covering the main elements of the Council’s budget setting process together with key dates and responsibilities.</i>	<i>Implemented</i>
10	<p>We have received budgetary control information put to committee on 21/11/2023 but no further budgetary control information was provided to council for this quarter period due to the change in Chief Executives.</p> <p>Financial Regulations for budgetary control have been changed from the previous model NALC regulations with the result that they do not contain any detailed budgetary control reporting requirements. The current FRs, state under para 4.7. <i>The Clerk shall regularly provide the council with a statement of receipts and payments to date. These statements</i></p>	<p><i>The council should ensure regular budgetary control information is reported and reviewed throughout the financial year.</i></p> <p><i>The Financial Regulations need to be reviewed to include robust requirements for budgetary control, including requiring a comparison of actual expenditure to the appropriate date against that planned in the budget and a statement of significant variances with explanations.</i></p>	<i>Implemented</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p><i>are to be prepared for each meeting of the council.</i></p> <p>The Model Financial Regulations state the following:</p> <p><i>4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of £100 or 15% of the budget.</i></p>		
<b>AGAR internal control objective E – Expected income fully received, correctly priced, recorded and promptly banked and VAT accounted for</b>			
<b>No issues arising</b>			
<b>AGAR internal control objective F - Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.</b>			
<b>No issues arising</b>			

	ISSUE	RECOMMENDATION	FOLLOW UP
<b>AGAR internal control objective G – Wages and salaries and members allowances paid in accordance with council approvals, and PAYE and NIC requirements properly applied</b>			
11	Pay rises are notified to the payroll agent via an email from the clerk.	<i>The Chair should be copied into the email notifying the annual officer pay rise information to the payroll agent. The council could also provide the minute authorising the pay rise as evidence to the payroll agent.</i>	<i>Recommendation Outstanding</i>
12	<p>We have sample checked payroll for 2023/24 and there were no issues arising and therefore we have confirmed PAYE and NIC requirements for 2023/24 were properly applied in our AGAR certificate.</p> <p>However, there are issues relating to earlier years Mayors Allowance that we wish to note. There is an earmarked reserve at the year end for £11890 which relates to payroll tax deductions from the Mayors Allowance as follows:</p> <p>2016/17 £3,825.35 2017/18 £3,943.18 2018/19 £ 4,122.36</p>	<i>The payroll taxes deducted from the Mayoral allowances for 2016/17 to 2018/19 must be remitted to HMRC and the earmarked reserve cleared.</i>	<i>2024/25 follow up – the town council has communicated with HMRC regarding the way forward and HMRC have referred the issue to the Employer Technical Team.</i>



	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>The deductions have been paid by the District Council to the Town Council for the payroll taxes to be submitted to HMRC, but this is still outstanding.</p> <p>In 2023/24, the mayoral allowances are paid through payroll so any tax and NI is deducted and remitted to HMRC directly each month.</p>		
<b>AGAR internal control objective H – Asset and investment registers complete and accurate and properly maintained</b>			
13	<p>A comprehensive asset register is a key management tool for managing fixed assets effectively.</p> <p>The fixed asset listing initially provided for internal audit was just a basic list of assets with no further information except a monetary amount with no indication of valuation method. Therefore this basic list was not fit for purpose as a comprehensive asset register was not in place. Assets had been grouped rather than listed as individual assets which could be inspected and managed. Upon receiving our queries about the asset listing the council carried</p>	<p><i>The council must prioritise the development of a complete and accurate register of all fixed assets including the following key information categories where relevant:</i></p> <ul style="list-style-type: none"> <li>• <i>Valuation method</i></li> <li>• <i>Confirm whether insured or not and insurance value</i></li> <li>• <i>dates of acquisition, upgrade and disposal (it is useful to keep a</i></li> </ul>	<p><i>We are informed an updated asst register was approved at Full Council on 23/10/24 and that quotations are being sought for identifying valuations for insurance purposes. The updated fixed asset register will be reviewed at the year end internal audit.</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>out some further work on the listing and identified:</p> <ul style="list-style-type: none"> <li>- The date of acquisition or transfer and recorded this in an updated version of the register</li> <li>- Assets were listed in the insurance that were not included in the assets register</li> <li>- Assets were identified that were not insured</li> </ul> <p>The asset listing primarily comprises the assets transferred on the foundation of the town council in 2015 with parks transferred in 2021 with one further minor addition in 2022. There is no evidence that annually the council has been reviewing the nominal ledger expenditure to identify capital expenditure to be classified as fixed asset additions. Therefore, since 2015 to date there is a risk that capital expenditure additions have not all been identified and included in the register as there are no additions for any of the following years: 2016-2020 and 2023 to date. Our own sample testing in 2023/24 identified Broxap replacement bins which had not</p>	<p><i>record of disposed assets as an asset management tool);</i></p> <ul style="list-style-type: none"> <li>• <i>costs of acquisition and any expenditure which increases the life of the asset;</i></li> <li>• <i>if proxy cost is used for first valuation, a note of the method used for valuation and details of any professional advice received;</i></li> <li>• <i>useful life estimate;</i></li> <li>• <i>location;</i></li> <li>• <i>responsibility/custodian);</i></li> <li>• <i>any available indications of asset value and condition; any regular charges for usage or occupancy.</i></li> </ul> <p><i>The council should carry out an exercise to identify all additions to assets that have not been included since 2015 in an asset register and incorporate them at correct valuation,</i></p>	

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>been included as an addition at purchase cost and the ‘disposal’ of the old bins removed as there was no detailed separate analysis of these items that formed an inherent part of the asset list.</p> <p>The asset list also does not disclose the actual assets relating to an grouping. For instance three parks are included in the list simply by name with no assets in the parks separately listed. Therefore, the pavilions, toilet block, MUGA and tennis club and changing rooms and not mentioned in the asset list. But these items will require different asset management than the green areas of a ‘park’ Therefore, the asset list needs expanding to list assets within parks so that asset management can be applied and evidenced effectively.</p>	<p><i>The council must prioritise ensuring a completeness check is carried out to ensure that all assets that must be insured are insured. An internal control should be introduced to evidence that all fixed assets have been reviewed to ensure they are adequately insured, for instance a Y/N column inserted into the asset register.</i></p>	
14	<p>The council did not carry out an annual physical verification of fixed assets recorded in the asset list as required by the following Financial Regulation:</p> <p>12.6. The Clerk shall ensure that an appropriate and accurate Register of Assets and Investments is kept up to date. The continued existence of tangible</p>	<p><i>The Financial Regulations for fixed assets should be complied with and evidence should be retained for the annual asset verification check for audit purposes.</i></p>	<p><i>Recommendation Outstanding</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.		
15	The council is not currently provided with the Fixed Asset Register for review and approval annually.	<i>As part of year end procedures, the council should be provided with the Fixed Asset Register for review and approval.</i>	<i>To be reviewed at the year end internal audit.</i>
<b>AGAR internal control objective I – Periodic and year end bank reconciliations were properly carried out</b>			
16	<p>Although bank reconciliations are being completed monthly by the District Council as part of the SLA agreement, the Town Council are not requesting these for reporting to the council meetings. The Financial Regulations require the following:</p> <p><i>2.2. On a regular basis, at least once in each quarter, and at each financial year end, bank reconciliations (for all accounts) produced by the Clerk will be reported to Council for monitoring and sign off.</i></p>	<i>The council should comply with the FRs requirements of reviewing bank reconciliations at least quarterly.</i>	<i>To be reviewed at the year end internal audit – officers have noted that the Bank reconciliation will be presented to each meeting of the F &amp; O committee, as part of their financial oversight responsibilities.</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<b>AGAR internal control objective 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.</b>		
	<b>No issues arising – the accounting statements and balance sheet provided were supported by a complete audit trail</b>		
	<b>AGAR internal control objectives K - NOT APPLICABLE</b>		
	<b>AGAR internal control objective 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.</b>		
17	<p>The following information is not published on the council website as required by the Local Authority Transparency Code 2015:</p> <p><i>PUBLICATION 32. Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</i></p> <ul style="list-style-type: none"> <li>- <i>reference number</i></li> <li>- <i>title of agreement</i></li> <li>- <i>LA department responsible</i></li> </ul>	<p><i>The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of the Local Authority Transparency Code 2015.</i></p>	<p><i>Recommendation Outstanding</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<ul style="list-style-type: none"> <li>- <i>description of the goods and/or services being provided</i></li> <li>- <i>supplier name and details</i></li> <li>- <i>sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</i></li> <li>- <i>Value Added Tax that cannot be recovered</i></li> <li>- <i>start, end and review dates</i></li> <li>- <i>whether or not the contract was the result of an invitation to quote or a published invitation to tender, and</i></li> <li>- <i>whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number</i></li> </ul>		
<p><b>AGAR internal control objective M - In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 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).</b></p>			
<p><b>No Issues Arising</b></p>			
<p><b>AGAR internal control objective N - The authority has complied with the publication requirements for the 2022/23 AGAR</b></p>			
<p><b>No Issues Arising</b></p>			

	ISSUE	RECOMMENDATION	FOLLOW UP
<b>AGAR internal control objective O – The council met its responsibilities as sole trustee</b>			
18	The Kidderminster Educational Foundation charity annual return for the year ended 31/03/23 was submitted 131 days late. The return is supposed to be filed within 10 months of the end of the financial year.	<i>The council as sole trustee must ensure all returns to the Charity Commission are filed within deadlines.</i>	Implemented – the annual return for 2022/23 has been filed with the Charity Commission.

**KIDDERMINSTER TOWN COUNCIL  
FINANCE AND OVERVIEW COMMITTEE MEETING  
9<sup>th</sup> April 2025**

**PUBLIC REPORT TO TOWN COUNCILLORS**

**1. Agenda Item 9: Terms of Reference**

To recommend to Full Council amended terms of reference for the Committee.

**2. Background**

The current terms of reference for the Committee are entirely finance matters, with no overview remit. The Committee is required to meet quarterly in order to monitor income and expenditure against the Council's budget, to approve payments against the Council's accounts and to note the bank reconciliations each month.

Given the necessity for quarterly meetings, it is recommended that the Committee's terms of reference should be expanded to include:

- a) overview functions, such as monitoring the action plan for the vision and strategy and making recommendations to full Council for any amendments that might be required to that vision and strategy.
- b) To prepare the Council's annual budget so that Full council can set the Precept requirement
- c) A broader remit which would allow the Committee to consider other matters which have not been delegated to any other Committee of the Council.

By expanding the terms of reference in this manner, this will enable full Council to have more time to deal with the matters which properly belong with its agenda.

**3. Membership of the Committee**

As the Committee's terms of reference would be expanded to include overview of matters such as the Council's vision and strategy and the Council's budget, the membership of the Committee should be reviewed to reflect this enhanced role.

It is therefore recommended that the Mayor, as chairman of the Council, and the chairpersons of the Council's other Committees should all be members of the Finance and Overview Committee. Other key members should include any group leaders who are not already members by virtue of being Committee chairs.

(As things currently stand, that would be a total membership of 8. The recommended quorum is 4.)

**4. Conclusion and recommendations**

The proposed amended terms of reference are attached.

It is recommended that the Committee approves the amended terms of reference and refers to matter to full Council for ratification under 16th of April 2025.

Hugh Peacocke  
Chief Executive Officer

2<sup>nd</sup> April 2025.



**Kidderminster Town Council**  
**Finance and Overview Committee**

**Terms of reference**

Quorum: 4 Councillors

Substitutes: None, all appointments are ex-officio

The Mayor, Chairpersons of all the other principal Committees of the Council and all Group Leaders shall be members of the Finance and Overview Committee.

**The Committee**

- (a) Is responsible for the financial and property resources of the Council.
- (b) Takes action on behalf of the Council on any matter not delegated to another Committee.
- (c) Monitors the action plan for the delivery of the Council's Strategy and vision 2025-2029
- (d) Reviews the Strategy and Vision for 2025-2029 and makes recommendations to Full Council
- (e) Administers the Corporate Services allocated budget and may vire unspent funds within that budget
- (e) Monitors spending and income against the Council's agreed budgets
- (f) Prepares the Council's annual budget so that Full council can set the Precept requirement
- (g) Receives the internal auditor's reports and approves any actions arising therefrom.
- (h) Sets the membership and delegated powers of its Sub-Committees and the terms of reference of its working groups.

**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
7. Bank reconciliations for quarter.

Other items of Business

<b>Meeting Date</b>	<b>Item</b>
13 June 2024	Terms of Reference
	District Heat Network
	End of year- AGAR,
<b>10 October 2024</b>	Public consultation
16 January 2025	Budget 25/26
<b>9 April 2025</b>	
	<b>Update on internal audit matters</b>