



6th June 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 **11th DAY JUNE 2025**.

Hugh Peacocke

Chief Executive

Membership: Councillors Steve Hollands (Chair), John Beckingham, Ben Brookes, Liam Carroll, Bernadette Connor, Helen Dyke (Vice Chair), Doug Hine, Fran Oborski, Mary Rayner.

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 9th April 2025.

5. Terms of Reference (Appendix 2)

To note the Committee's Terms of Reference, as agreed by Full Council on 16th April 2025.

6. Accounts Paid (Appendix 3)

To receive the cash book reports detailing income (Appendix 3.1) and expenditure (3.2) from 1st April 2025 to 31st May 2025 and to approve payments totalling £1,528,424.76 (including VAT) over that period.

7. Bank reconciliations (Appendix 4)

To receive the bank reconciliations for April and May 2025.

8. Budget Monitoring 2025-26 (Appendix 5, to follow)

To review the Council's income and expenditure to 31st May 2025 against budgets set for 2024-25.

9. Accounting Statements 2024-2025 (Appendix 6, to follow)

To receive the Council's annual accounts statement and make any relevant recommendations to Full Council on 25^h June 2025.

10. Internal Audit Report (To follow)

To receive the internal Audit Report, and

To approve the responses to any matters arising from the Report.

11. Vision 2025-2029 Action Plan (Appendix 7)

To Approve the Action Plan for the delivery of the Council's aims and objectives, as set out in the Council's Vision 2025-29.

12. Local Government reorganisation and Devolution Proposals (Appendix 8)

To recommend to Full Council the Council's approach to this matter, including asset and service transfers and financial arrangements for same.

13. Press Release Protocol (Appendix 9)

To Approve a Press release protocol for the Council.

14. Worcestershire Pension Fund Employers' Discretion Exercise (Appendix 10)

To Approve the Council's Discretion Policy for employees who are members of the Local Government Pension Scheme.

15. Approval of Policies (Appendix 11)

To Approve:

15.1 Document Retention Policy

15.2 Subject Access Policy

16. Forward Work Programme (Appendix 12)

To note the Programme and consider any additions.

17. Exclusion of the Press and Public

The following item will be likely to disclose exempt information relating to contractual arrangements and it is, therefore, RECOMMENDED that pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act 1960, the public and press be excluded.

18. Provision of IT infrastructure and Services (To follow)

To Approve procurement and service arrangements for IT infrastructure and equipment for the Town Council, on the resumption of full services from the Town Hall.

**KIDDERMINSTER TOWN COUNCIL
FINANCE AND OVERVIEW COMMITTEE**

**Minutes of the meeting held on Wednesday 16th April 2025 in the
Kidderminster Room, Wyre Forest House**

Present: Councillors: Mike Smith, (Chairman), Helen Dyke,
Steve Hollands and Fran Oborski.

In Attendance: Mr H. Peacocke, Chief Executive

APOLOGIES FOR ABSENCE

None

28. DECLARATIONS OF INTEREST

Nil

29. PUBLIC QUESTION TIME

Nil

30. MINUTES

RESOLVED: That the minutes of the previous meeting held on
16th January 2025 be approved as a true record and signed by the Chair.

31. ACCOUNTS PAID

The Committee received the cash book reports detailing income and expenditure from 1st January to 31st March 2025. It was noted that the finances continue to be dominated by Town Hall income and expenditure.

The total income for the period was £2,033,714.31, comprising largely of receipts from the Levelling Up Fund totalling £1,622,433.23, and a VAT refund of £381,043.45, again, arising largely from expenditure on the Town Hall project.

The total expenditure from 1st January to 31st March 2025 was £2,543,147.91, including £389,920.78 VAT.

Payments related largely to the Town Hall:

- Payments to Speller Metcalfe Ltd. £1,747,285.17,
- Other Town Hall contractors and consultants: £416,874.92,

There were also various payments to Wyre Forest District Council for SLA's, leases and Town council Elections 2024: £235,736.53.

The other substantial payment was for salaries totalling £124,835.71.

RESOLVED: To approve payments totalling £2,543,147.91 including £389,920.78 VAT, over the period from 1st January to 31st March 2025.

32. BUDGET MONITORING

The meeting reviewed the Council's income and expenditure at 31st March against budgets set for 2024-25.

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

The meeting reviewed the earmarked reserves at 31st March 2025.

RESOLVED: To approve earmarked reserves at the end of the financial year ending 31 March 2025 as shown on Appendix 2.

33. BANK RECONCILIATIONS

The Committee received the Bank reconciliations for quarter 3, 2025-26.

34. Internal Audit

RESOLVED:

- A. To receive the Internal Auditor's report in full, as presented
- B. To approve the follow up responses from the CEO to the items raised in the report (Appendix 3)

35. TERMS OF REFERENCE

The CEO told the Committee that the current Terms of Reference dealt mainly with "Finance" and very little "Overview. He presented amended Terms of Reference designed to give the Committee a broader remit, including overview functions of matters such as the Council's Vision 2025-2029 and quarterly monitoring of the Action Plan for the delivery of the Vision. Given the key role proposed for the Committee, it was recommended that the membership of the Committee should include the Mayor, the Chairs of the Council's Committees and the leaders of the political groups on the Council.

RESOLVED: To recommend the amended terms of Reference and Membership of the Finance & Overview Committee for approval by Full Council on 16th April 2025.

36. FORWARD WORK PROGRAMME

The Committee noted the Forward Work Programme.

Meeting closed at 6.46 pm

Signed: _____

Date: _____

Kidderminster Town Council

Finance and Overview Committee

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)

EARMARKED RESERVE DESCRIPTION	Cat 3 Reserve Code	Total Reserves 01/04/24 £	Expenditure to 04/03/25 £	New Reserves Added in 2024/25 £	Reserve Remaining (excluding commitments) £	Additional Notes
Bandstand	BANDSTD	3,650.00	13,650.00	10,000.00	0.00	work completed 2024
Biodiversity Plan	BIODIV	5,500.00	5,500.00	0.00	0.00	work completed 2024
Dementia Expenditure	DEMENTIA	1,485.23	0.00	0.00	1,485.23	For signage? C/F
Election Costs	ELECTION	45,759.59	45,000.00	0.00	759.59	Part payment of Town Council Elections 2024
Grants Towards Transformation Project	KTHTRANS	0.00	95,000.00	95,000.00	0.00	
Kidderminster Town Hall Transformation Project (21/22 Contribution)	KTH21-22	100,000.00	100,000.00	0.00	0.00	
Mayoral Allowances Tax and NI	TX&NI	11,890.89	0.00	0.00	11,890.89	
Parks Transfer - S106 Kidderminster Market Auctions	S106-KMA	7,057.00	7,057.00	0.00	0.00	
Parks Transfer - S106 Miller Homes	S106-MH	29,657.65	7,496.98	0.00	22,160.67	
Parks Transfer - S106 Upton Road	S106-UR	16,254.00	6,200.00	0.00	10,054.00	
Parks Transfer - S106 Bellway	S106-BEL	790.26	790.26	0.00	0.00	
PWLB Loan	PWLB	499,825.00	1,000,000.00	1,500,000.00	999,825.00	
Staff training and development	TRAINING	1,500.00	0.00	0.00	1,500.00	
Statues and War Memorials - War Memorials	STATUES	2,000.00	0.00	0.00	2,000.00	
Tennis Club	TENNIS	1,700.00	1,700.00	0.00	0.00	
Community Grant	COMM2024	0.00	0.00	1,000.00	1,000.00	Grant from WFDC
VE/VJ Activities	VEDAY	0.00	0.00	1,000.00	1,000.00	Grant from WFDC
TOTAL EARMARKED RESERVES 2024/25		727,069.62	1,282,394.24	1,607,000.00	1,051,675.38	



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
2024/25 Second Interim internal audit			
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>	Will be resolved by 31/5/25
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>	Will be resolved by 31/5/25

	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>	Will be resolved by 31/5/25 (KTC holds very little sensitive or personal data; I am not aware of any breaches to date)
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 by 31/5/25
2024/25 First Interim internal audit			
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	The council will have significantly increased income and expenditure in 2024/25 primarily due to the town hall scheme.	<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>	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.
3	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	<i>Comprehensive budgetary control information should be provided to council with explanations of significant variance and projected outturns to the year end.</i>	<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	The substantial budget set K006 44078 NLHF- A Journey Through Kidderminster is no longer included in the budgetary	<i>The Agresso accounting system should be updated to show the ‘NLHF- A Journey Through Kidderminster’ expenditure in the</i>	Will be addressed with our accounts team

	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	<p>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:</p> <p><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></p>	<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>	For Finance and Overview June 2025
8	<p>Authorisation evidence was not provided for the following payments:</p> <ul style="list-style-type: none"> • EARDE -TOWN HALLUPDATE TO STAGE 5 ARCHITECTURAL SERVICES, £16020.36 • EARJBROOK - TOWN HALL, REDECORATION & REPAIR OF ORGAN PIPES, £30900 	<i>All payments should be authorised in accordance with Financial Regulations</i>	Will be addressed with our accounts team
9	<p>We could not identify the following payment as approved in minutes:</p> <p>TOWN HALL-APRIL M&E SUPPORT STG.5 & STG.4b-CR002, £11618</p>	<i>All payments should be approved by council.</i>	Will be addressed with our accounts team

	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"> • Gala Lights - HIRE,INSTALL & REMOVAL OF CHRISTMAS LIGHTING 2023 £19,850.00 • M&GB Ltd - KTC-GROUNDWORKS- APRIL 24 - JULY 24 £17,000.00 • Middlepeak Engineering - KTC-WORK ON ST GEORGES PARK/BANDSTAND £9112.5 	<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>	<p>To be provided by 9/5/25</p>

2023/24 ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
AGAR internal control objective A – Appropriate Accounting Records kept throughout financial year			
No issues arising			
AGAR internal control objective B – Compliance with Financial Regulations, payments supported by invoices, all expenditure approved and VAT appropriately accounted for			
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> Now completed.
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> Now completed?

	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
	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.	<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>	
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. 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.</i></p>	<i>The council should ensure it complies with the requirements of FRS regarding private credit and debit cards</i>	<i>No further issues relating to use of private debit or credit cards identified in 2024/25 interim internal audit.</i>

	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>
AGAR internal control objective C – Adequate Risk Assessment			
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"> - training for staff to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account 	<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> <p>For F & O in June and amendment of Strategic Risk Register for Full Council in June</p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>information.</p> <ul style="list-style-type: none"> - 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 - 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. - checking address and financial health details with Companies House - checking samples of online payments to supplier invoices to ensure the payment has been made to the supplier bank account 		

	ISSUE	RECOMMENDATION	FOLLOW UP
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.			
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>		
AGAR internal control objective E – Expected income fully received, correctly priced, recorded and promptly banked and VAT accounted for			
No issues arising			
AGAR internal control objective F - Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
No issues arising			

	ISSUE	RECOMMENDATION	FOLLOW UP
AGAR internal control objective G – Wages and salaries and members allowances paid in accordance with council approvals, and PAYE and NIC requirements properly applied			
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> Evidence to be sent to Payroll
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>		
AGAR internal control objective H – Asset and investment registers complete and accurate and properly maintained			
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"> <i>Valuation method</i> <i>Confirm whether insured or not and insurance value</i> <i>dates of acquisition, upgrade and disposal (it is useful to keep a</i> 	<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"> - The date of acquisition or transfer and recorded this in an updated version of the register - Assets were listed in the insurance that were not included in the assets register - Assets were identified that were not insured <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"> • <i>costs of acquisition and any expenditure which increases the life of the asset;</i> • <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> • <i>useful life estimate;</i> • <i>location;</i> • <i>responsibility/custodian);</i> • <i>any available indications of asset value and condition; any regular charges for usage or occupancy.</i> <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> <p>Need to split the Asset Register into “Fixed” and “other”?</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.		“other” assets can be reviewed when we are back in the Town hall and they are returned from storage, etc.
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>
AGAR internal control objective I – Periodic and year end bank reconciliations were properly carried out			
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 & O committee, as part of their financial oversight responsibilities.</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	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.		
	No issues arising – the accounting statements and balance sheet provided were supported by a complete audit trail		
	AGAR internal control objectives K - NOT APPLICABLE		
	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.		
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"> - reference number - title of agreement - LA department responsible 	<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> <p>Will be resolved by 31/5/25</p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<ul style="list-style-type: none"> - <i>description of the goods and/or services being provided</i> - <i>supplier name and details</i> - <i>sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</i> - <i>Value Added Tax that cannot be recovered</i> - <i>start, end and review dates</i> - <i>whether or not the contract was the result of an invitation to quote or a published invitation to tender, and</i> - <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> 		
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).			
No Issues Arising			
AGAR internal control objective N - The authority has complied with the publication requirements for the 2022/23 AGAR			
No Issues Arising			

	ISSUE	RECOMMENDATION	FOLLOW UP
AGAR internal control objective O – The council met its responsibilities as sole trustee			
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**

Terms of reference

Membership: 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.

Quorum: 4 Councillors

Substitutes: All members of the Committee should endeavour to attend meetings; where this is not possible, their deputies may substitute.

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) Monitors the Council's Strategic Risk Register
- (e) Reviews the Strategy and Vision for 2025-2029 and makes recommendations to Full Council
- (f) Administers the Corporate Services allocated budget and may vire unspent funds within that budget
- (g) Monitors spending and income against the Council's agreed budgets
- (h) Prepares the Council's annual budget so that Full council can set the Precept requirement
- (i) Receives the internal auditor's reports and approves any actions arising therefrom.
- (j) Sets the membership and delegated powers of its Sub-Committees and the terms of reference of its working groups.

KTC Cashbook Transactions (Income) 01/04/2025-31/05/2025

Date	Supplier	Description	Net Income	VAT	Total Income
02/04/2025	WFDC	Funding Contribution for Events	£1,000.00	£0.00	£1,000.00
02/04/2025	CCLA	Interest	£2,293.08	£0.00	£2,293.08
23/04/2025	National Heritage	Grant Income	£3,729.99	£0.00	£3,729.99
23/04/2025	National Heritage	Grant Income	£17,449.68	£0.00	£17,449.68
25/04/2025	WFDC	Grant Income	£998.00	£0.00	£998.00
30/04/2025	WFDC	Precept	£612,143.00	£0.00	£612,143.00
30/04/2025	LSD Promotion	Inv 10000564 Customer 400138	£833.33	£166.67	£1,000.00
02/05/2025	CCLA	Interest on CCLA	£2,200.62	£0.00	£2,200.62
07/05/2025	LSD Promotion	Inv 10000564 Customer 400138	£833.33	£166.67	£1,000.00
14/05/2025	LSD Promotion	Inv 10000564 Customer 400138	£833.33	£166.67	£1,000.00
21/05/2025	LSD Promotion	Inv 10000564 Customer 400138	£833.33	£166.67	£1,000.00
28/05/2025	LSD promotion	Inv 10000564 Customer 400138	£833.33	£166.67	£1,000.00
28/05/2025	Cash	Awaiting information	£25.00	£0.00	£25.00

Totals**£644,006.02****£833.35****£644,839.37**

KTC Cashbook Transactions (Expenditure) 01/04/2025-31/05/2025

Date	Supplier	Description	Expenditure excl. VAT	VAT	Total Expenditure
01/04/2025	WFDC	Rent 25/03/2025-23/06/2025	£3,423.50	£684.70	£4,108.20
01/04/2025	Fletchers Associates	Personnel & Employment Law Scheme	£250.00	£50.00	£300.00
02/04/2025	Sainsburys	Petrol	£6.36	£1.27	£7.63
02/04/2025	Indeed	awaiting invoice	£160.00	£0.00	£160.00
04/04/2025	Go Cardless	Concierge 01/04/2025	£189.00	£37.80	£226.80
04/04/2025	Barclays	charges	£10.90	£0.00	£10.90
04/04/2025	Tudor (uk) Ltd T/A Tudor Environmental	KTC-HEDGE TRIMMER & BRUSHCUTTER	£681.56	£136.31	£817.87
04/04/2025	M & BG Ltd	KTC-MONTHLY GROUNDS MAINTENANCE- MARCH 2025	£4,250.00	£850.00	£5,100.00
04/04/2025	B&Q	Gorilla Adhesive	£15.58	£3.12	£18.70
07/04/2025	Rowberries	shrubs	£17.00	£0.00	£17.00
07/04/2025	BT	Phone charges 26/02/25-31/03/25	£38.69	£7.74	£46.43
08/04/2025	SP Meadowmania UK	Wildflower Plug Plant Mix	£145.81	£29.17	£174.98
09/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
09/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
09/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
09/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
10/04/2025	Kidderminster Pest Control Limited	KTC-AGGBOROUGH ALLOTMENTS,PEST CONTROL CONTRACT-2024-25 COMM.05/06/24-04/06/25	£560.00	£112.00	£672.00
10/04/2025	Zurich Municipal Town & Parish	KTC-INSPECTION CONTRACT-POLICY YLL- 2720449683-01/04/25-31/03/26	£10,038.20	£0.00	£10,038.20
10/04/2025	Artelia Projects UK Ltd	KTC-COST MANAGEMENT SERVICES-MAR 2025	£5,750.00	£1,150.00	£6,900.00
10/04/2025	Lyreco uk Ltd	KTC-A4 80G PAPER	£67.00	£13.40	£80.40
10/04/2025	Helen Kane - Access Included	KTC-TOWN HALL STG.5 DESIGN REVIEW	£2,275.00	£455.00	£2,730.00
10/04/2025	Perfect Circle JV Ltd	KTC-TOWN HALL PROFESSIONAL SERVICES	£10,481.34	£2,096.27	£12,577.61
10/04/2025	Gallagher Insurance	KTC-TOWN HALL TRANSFORMATION- RL1476624-30/01/25-29/07/25	£46,269.66	£0.00	£46,269.66
10/04/2025	David Peden T/A Squeaky Clean Services	KTC-GRAFITTI REMOVAL & PRESSURE WASHING-APRIL 2024	£315.00	£0.00	£315.00
10/04/2025	CommunityFirst Partnership Ltd	KTC-BROADWATERS MILL,FINAL MANAGEMENT & MAINTENANCE PLAN	£725.00	£145.00	£870.00
10/04/2025	MadeByBeing Limited	KTC-DESIGN IDENTITY-LOGOS ETC	£925.00	£0.00	£925.00
10/04/2025	Latcham Direct Ltd	KTC-COUNCIL TAX INSERT X21,000	£830.00	£0.00	£830.00

10/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£1,225.17	£245.03	£1,470.20
10/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
10/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
10/04/2025	TFM Bromsgrove	Various Items	£117.18	£2.50	£119.68
11/04/2025	O2	Phone charges- Town Clerk	£22.53	£0.00	£22.53
11/04/2025	Toolstation	Vent Goggle, Hacksaw & Metal Cutting	£44.95	£9.00	£53.95
11/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
11/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
11/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
11/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
14/04/2025	denvic	fabricate base unit for beacon	£250.00	£50.00	£300.00
14/04/2025	B&Q	Heavy Adjustable Tie	£26.67	£5.33	£32.00
14/04/2025	Toolstation	Fibreglass Club Hammer	£9.98	£2.00	£11.98
14/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
14/04/2025	Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	£41,666.67	£8,333.33	£50,000.00
15/04/2025	Tesco	Diesel	£91.68	£18.33	£110.01
15/04/2025	MeadowMania	Wildflower Plug Plant Mix	£74.98	£15.00	£89.98
16/04/2025	Wyre Forest District Council	KTC-HSBC SUB CHARGE,SMART PENSION,PRINT MANAGEMENT 12/24- 01/25,MEETING ROOM HIRE, PHONE CHARGES FOR FEB 25	£391.52	£78.31	£469.83
16/04/2025	Wyre Forest District Council	KTC-TOWN HALL & CORN EXCHANGE PREMISES LICENCE FEE-01/04/25-31/03/26	£180.00	£0.00	£180.00
16/04/2025	Wyre Forest District Council	KTC-HSBC SUB CHARGE,SMART PENSION,PRINT MANAGEMENT,01/01/25- 28/02/25,MEETING ROOM HIRE,PHONE CHARGES MARCH 2025,MFD RENTAL- 01/01/25-28/02/25	£395.18	£79.04	£474.22
16/04/2025	Tudor (uk) Ltd T/A Tudor Environmental	KTC-JANITORIAL SUPPLIES	£169.36	£33.87	£203.23
16/04/2025	Artelia Projects UK Ltd	KTC-TOWN HALL CM MAIN SERVICES- MISSING INVOICE FOR JULY	£748.00	£149.60	£897.60
16/04/2025	Glenn Howells Architects Ltd	KTC-ARCHITECTURAL SERVICES,MARCH UPDATED TO STG.5	£16,195.18	£3,239.04	£19,434.22
16/04/2025	Mann Williams Ltd	KTC-TOWN HALL CIVIL & STRUCTURAL ENGINEERING SERVICES	£3,508.00	£701.61	£4,209.61
16/04/2025	Stage Right Theatre Consultants Ltd	KTC-THEATRE DESIGN CONSULT-FEB 2025	£797.15	£159.43	£956.58
16/04/2025	Stage Right Theatre Consultants Ltd	KTC-TOWN HALL THEATRE DESIGN-MAR 2025	£797.15	£159.43	£956.58
16/04/2025	FMG Consulting Ltd	KTC TOWN HALL PROJECT DELIVERY- FMG1014	£4,556.59	£911.32	£5,467.91

16/04/2025	MGAC LLP	KTC-TOWN HALL PRINCIPAL DESIGN SERVICES	£500.00	£100.00	£600.00
16/04/2025	Waterplus	Charges for services at Housing Aid - Town Hall, Vicar Street 07/06/24-01/04/25	£2,522.54	£0.00	£2,522.54
17/04/2025	EON	Supply at Horsefair Clock 01/03/25-31/03/25	£28.50	£1.42	£29.92
22/04/2025	Lime Leasing	HV24 THF Ford Ranger	£392.00	£78.40	£470.40
23/04/2025	Waterplus	Charges for services at New Public Toilet Block, Market Street 04/03/25-04/04/25	£520.01	£0.00	£520.01
23/04/2025	EON	Charges for supply at Toilets Stourbridge Road March 25	£80.20	£4.01	£84.21
23/04/2025	EON	Charges for supply at Landlord Waterfall supply Comberton Hill	£50.92	£2.55	£53.47
23/04/2025	EON	Charges for Supply at Public Toilet Market St01/03/25-31/03/25	£112.25	£5.61	£117.86
23/04/2025	EON	Charges for supply at Sports Pitch Lighting St Georges Park March 2025	£47.32	£2.37	£49.69
23/04/2025	EON	Charges for supply at Clock Tower Oxford St 01/03/25-31/03/25	£20.09	£1.00	£21.09
23/04/2025	Tesco	a4 Pockets & Tape	£3.05	£0.00	£3.05
24/04/2025	Waterplus	Charges for services at Saint Georges Park 09/03/25-09/04/25	£8.09	£0.00	£8.09
24/04/2025	Ruby Electricity	Electricity Charge 15/03/25-13/04/25 Unit 2 Forest Industrial Park	£210.68	£10.53	£221.21
24/04/2025	B&Q	Masking tape, 2 x rustoleum	£14.25	£2.85	£17.10
24/04/2025	Netti	KTC-WORDPRESS HOSTING	£15.00	£3.00	£18.00
24/04/2025	Netti	KTC-TOWN HALL ESSENTIAL CARE	£30.00	£6.00	£36.00
24/04/2025	Wyre Forest District Council	Kidderminster BID levy for the period 01/04/25 to 31/03/26	£450.00	£0.00	£450.00
24/04/2025	Wyre Forest District Council	Kidderminster BID levy for the period 01/04/25 to 31/03/26	£455.00	£0.00	£455.00
24/04/2025	Oliver Lawley T/A O & J Electrical	KTC Unit at Silverwoods Way. Replace PIR in toilet	£100.00	£20.00	£120.00
24/04/2025	The Community Heartbeat Trust Solutions	KTC-ANNUAL SUPPORT COST YR 4-01/04/25-01/04/26 NODE 7312	£135.00	£27.00	£162.00
24/04/2025	Artelia Projects UK Ltd	KTC-TOWN HALL CM SERVICES-NOV 2024	£2,657.00	£531.40	£3,188.40
24/04/2025	Artelia Projects UK Ltd	KTC-TOWN HALL CM SERVICES-FEB 2025	£2,657.00	£531.40	£3,188.40
24/04/2025	Hydrock Consultants Ltd	KTC-TOWN HALL M&E SUPPORT STG.5 FEB 25	£2,223.00	£444.60	£2,667.60
24/04/2025	Hydrock Consultants Ltd	KTC-TOWN HALL M&E SUPPORT STG.5 MAR 25	£2,223.00	£444.60	£2,667.60
24/04/2025	J T Murrall	KTC-NHLF-JOURNEY THROUGH KTH-HERITAGE LOTTERY CONSULT-APR 25	£35.62	£0.00	£35.62
24/04/2025	J T Murrall	KTC-NHLF-JOURNEY THROUGH KTH-MILESTONE 4-APR 25	£1,456.00	£0.00	£1,456.00
24/04/2025	One Environments Ltd	KTC-LANSCAPE ARCHITECTURAL SERVICES INTERIM PAYMENT-STG.5	£1,000.00	£200.00	£1,200.00
24/04/2025	Ryal Media Group Ltd	Job Advertisements in Issue 342	£196.40	£39.28	£235.68

25/04/2025	Go Cardless	Website Hosting & SSL Certificate	£49.00	£9.80	£58.80
25/04/2025	spitfire	Service Charge	£66.05	£13.21	£79.26
25/04/2025	signtech	items	£43.20	£0.00	£43.20
25/04/2025	the range	Various Items	£22.96	£0.00	£22.96
28/04/2025	b&q	items	£70.00	£0.00	£70.00
28/04/2025	hobby craft	Various Items	£24.33	£4.87	£29.20
29/04/2025	Waterplus	Charges for services at Public Conveniences, 300 Stourbridge Road 14/03/25-01/04/25	£23.66	£2.01	£25.67
29/04/2025	Sainsburys	fuel	£5.01	£1.00	£6.01
30/04/2025	PWLB	Deal 771522 Interest £19,950 Principal £10737.80	£30,687.80	£0.00	£30,687.80
01/05/2025	PWLB	Deal 681706 Int £12,938.80 Principal £7536.74	£20,475.54	£0.00	£20,475.54
01/05/2025	Fletchers Associates	HR Support	£250.00	£50.00	£300.00
01/05/2025	Hoare Lea LLP	KTH Transformation Project Stage 6 - Handover and Close out	£780.00	£156.00	£936.00
01/05/2025	J T Murrall	KTC - NHLF - JOURNEY THROUGH KTH - HERITAGE LOTTERY CONSULT - APR 25	£1,280.00	£0.00	£1,280.00
01/05/2025	The Best Connection Group Ltd	Corporate Services Officer - Pugh	£757.76	£151.55	£909.31
01/05/2025	The Best Connection Group Ltd	Corporate Services Officer - Pugh	£296.96	£59.39	£356.35
02/05/2025	ICO	unidentified expenditure	£47.00	£0.00	£47.00
02/05/2025	Indeed	unidentified expenditure	£320.00	£0.00	£320.00
06/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
06/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
06/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
06/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
07/05/2025	Go Cardless	Concierge 01/05/2025	£189.00	£37.80	£226.80
07/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
07/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
07/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
07/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
07/05/2025	Davies Skip Hire	Skip Hire 06/05/2025	£162.50	£32.50	£195.00
07/05/2025	Rowberries	Shrub and Trees	£48.00	£0.00	£48.00
08/05/2025	BT	Services 01/04/25-30/04/25	£37.95	£7.59	£45.54
08/05/2025	Barclays	Charges	£8.50	£0.00	£8.50
08/05/2025	Shell	fuel	£7.75	£0.00	£7.75
08/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
08/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00
08/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£41,666.67	£8,333.33	£50,000.00

08/05/2025	Speller Metcalfe	KTC-VALUATION OF WORKS CERT.NO.17	£8,205.82	£1,641.16	£9,846.98
09/05/2025	Waterplus	Charges for Court Room & Town Hall 01/04/24-07/04/24	£443.33	£0.00	£443.33
09/05/2025	Esso	VE day supplies	£112.08	£22.41	£134.49
09/05/2025	Screwfix	Fire Blanket, Brazing Torch and Gas	£102.02	£19.35	£121.37
09/05/2025	Aldi	Various Items	£17.84	£1.34	£19.18
09/05/2025	B&Q	Long Flame Lighter	£1.67	£0.33	£2.00
09/05/2025	Wolseley	Propane Cylinder	£15.22	£3.04	£18.26
09/05/2025	Energy Assets Ltd	Service & Meter Removal, New Gas service, Meter & AMR Install	£11,141.50	£2,228.30	£13,369.80
09/05/2025	WFDC	April Salaries	£31,552.59	£25.20	£31,577.79
12/05/2025	Just Eat	Greggs sandwiches	£28.71	£0.00	£28.71
12/05/2025	O2	Phone Charges - Town Clerk	£23.97	£0.00	£23.97
13/05/2025	Fastfit Nationwide	unidentified expenditure	£674.40	£0.00	£674.40
14/05/2025	Wedding Concepts (Wyre Forest Dry Cleaning)	Tablecloth cleaning	£69.00	£0.00	£69.00
15/05/2025	Aldi	Still water	£4.38	£0.87	£5.25
15/05/2025	Netti Incorporating Pixel Design	KTC-TOWN HALL WORDPRESS HOSTING	£20.00	£4.00	£24.00
15/05/2025	Grace Eleanor Summers	KTC-VE DAY CELEBRATIONS 80TH	£320.00	£0.00	£320.00
15/05/2025	Stephen Carrigan T/A Load Street Studios	KTC-VE DAY ACTIVITIES,LIGHTING & SOUND	£650.00	£130.00	£780.00
15/05/2025	Miriam Cunliffe	KTC-VE CELEBRATIONS PICTURES	£100.00	£0.00	£100.00
15/05/2025	St George's Church	KTC-ST GEORGES CHURCH HIRE	£860.00	£0.00	£860.00
15/05/2025	Perfect Circle JV Ltd	KTC-TOWN HALL PROFESSIONAL SERVICES	£12,470.87	£2,494.18	£14,965.05
15/05/2025	Perfect Circle JV Ltd	KTC-TOWN HALL PROFESSIONAL SERVICES	£11,694.47	£2,338.89	£14,033.36
15/05/2025	FMG Consulting Ltd	KTC-TOWN HALL PROJECT FEES-APR 25	£4,677.30	£935.46	£5,612.76
15/05/2025	Nina Price	KTC-JOURNEY THROUGH KIDDERMINSTER'S TOWN HALL-3/6 EVALUATION CONSULT FEE	£1,055.50	£0.00	£1,055.50
15/05/2025	Cain Markings Ltd	KTC-MAINTENANCE ON TENNIS COURTS & MINI COURT	£799.02	£159.80	£958.82
15/05/2025	LCP Estates Ltd	KTC-WEAVERS'WHARF GRANT OF RIGHTS TO TOWN HALL-01/04/25-31/03/26	£7.07	£1.41	£8.48
15/05/2025	The best Connection Group Ltd	KTC-CORPORATE SERVICES OFFICER	£604.16	£120.83	£724.99
15/05/2025	The best Connection Group Ltd	KTC-CORPORATE SERVICES OFFICER	£614.40	£122.88	£737.28
15/05/2025	The best Connection Group Ltd	AGENCY STAFF-CORPORATE SERVICES OFFICER-W/E 13/04/25	£757.76	£151.55	£909.31

15/05/2025	Ron smith & Co	KTC-E7-ZT4201E-S EGO STEERING WHEEL ZT & BATTERIES	£4,332.50	£866.50	£5,199.00
15/05/2025	Wyre Forest Woodcraft	KTC-BROADWATERS MILL PARK-SIGN	£600.00	£120.00	£720.00
15/05/2025	RW Consulting Services	KTC-RECRUIT NEW CORPORATE SERVICES MANAGER-26/03/25	£1,352.00	£0.00	£1,352.00
16/05/2025	PWLB	Deal No 721285 Principal £19,941.39 Interest £7,366.58	£27,307.97	£0.00	£27,307.97
16/05/2025	Waterplus	Charge for Services Public Conveniences, Vicar St 01/04/25-01/05/25	£1,050.52	£0.00	£1,050.52
16/05/2025	Eon	supply at Horsefair Clock April 25	£26.48	£1.32	£27.80
16/05/2025	Tesco	Fuel	£58.33	£11.67	£70.00
16/05/2025	B&Q	Various Items	£35.00	£7.00	£42.00
16/05/2025	the range	Mask and Spray	£10.48	£0.00	£10.48
20/05/2025	Waterplus	Charges for services at New Public Toilet Block, Market Street 04/04/25-04/05/25	£327.26	£0.00	£327.26
20/05/2025	B&Q		£26.25		£26.25
20/05/2025	Toolstation	Line Marking Spray Paint	£4.98	£1.00	£5.98
21/05/2025	Lime Leasing	HV24 THF Ford Ranger	£392.00	£78.40	£470.40
21/05/2025	Eon	Supply at Broadwaters Toilets Stourbridge April 25	£70.82	£3.54	£74.36
21/05/2025	Eon	supply at Landlord Waterfall April 25	£45.64	£2.28	£47.92
21/05/2025	Eon	Supply at Public Toilet Market St April 25	£97.50	£4.88	£102.38
21/05/2025	Eon	Supply at Clock Tower Oxford St April 25	£19.14	£0.96	£20.10
21/05/2025	Chessgrove Woods	items	£222.00		£222.00
21/05/2025	B&Q	NBS Bag	£4.58	£0.92	£5.50
21/05/2025	The Range	Clear Lacquer	£11.98	£0.00	£11.98
22/05/2025	Ruby Electricity	awaiting invoice	£89.88	£0.00	£89.88
22/05/2025	Flag Shop	Armed Forces Flag	£6.66	£1.33	£7.99
22/05/2025	Rowberries	awaiting invoice	£42.94	£0.00	£42.94
22/05/2025	Netti Incorporating Pixel Design	KTC-TOWN HALL WEBSITE AMENDMENTS	£40.00	£8.00	£48.00
22/05/2025	M & BG Ltd	KTC-MONTHLY GROUND MAINTENANCE-APR 25	£4,250.00	£850.00	£5,100.00
22/05/2025	Craig Swarbrick	KTC-VE DAY BAG PIPER	£290.00	£0.00	£290.00
22/05/2025	MadeByBeing Limited	KTC-OPERATIONAL SERVICES WALL DECALS	£280.00	£0.00	£280.00
23/05/2025	Spitfire	Service Charge	£66.05	£13.21	£79.26
23/05/2025	Eon	Supply at Sports Pitch Lighting St Georges Park April 25	£42.56	£2.13	£44.69
23/05/2025	Just Eat		£31.12		£31.12
23/05/2025	Halford	Yellow Oblong and HD Film Oblong	£15.00	£3.00	£18.00
27/05/2025	Screwfix	Demarcation tape	£8.82	£1.77	£10.59
27/05/2025	Amazon	Whiteboard Pens and large blank cheque	£30.84	£0.00	£30.84
27/05/2025	Amazon	Ribbon and Scissors	£24.42	£0.00	£24.42
28/05/2025	Go Cardless	KTC Website Hosting	£20.00	£4.00	£24.00
28/05/2025	Rowberries Nurseries	Pot Bedding	£19.50	£0.00	£19.50
28/05/2025	Signtech	Stickers of Public Spaces	£72.00	£14.40	£86.40
29/05/2025	Toolstation	Voltage detector, Emergency Bulkhead, Screwdriver	£62.44	£12.49	£74.93

29/05/2025	Netti Incorporating Pixel Design	KTC-TOWN HALL ESSENTIAL CARE	£30.00	£6.00	£36.00
29/05/2025	Netti Incorporating Pixel Design	KTC-SSL CERTIFICATE	£29.00	£5.80	£34.80
29/05/2025	Glenn Howells Architects Ltd	KTC-TOWN HALL ARCHITECTURAL SERVICES- APR 25	£16,195.18	£3,239.04	£19,434.22
29/05/2025	Stage Right Theatre Consultants Ltd	KTC-CONSULT FOR THEATRE DESIGN STG.5&6-APR 25	£797.15	£159.43	£956.58
29/05/2025	Siobhan's Kitchen	KTC-'THE MAYOR'S MAKING' BUFFET,90 COVERS@£20/HEAD	£1,800.00	£0.00	£1,800.00
29/05/2025	Miriam Cunliffe	KTC-MAYOR MAKING PICTURES	£100.00	£0.00	£100.00
29/05/2025	FMS Integrated Building Services Ltd	KTC-MARKET ST TOILETS-REPAIRS TO BLOCKED TOILET	£175.00	£35.00	£210.00
29/05/2025	SLCC Enterprises Ltd	KTC-ASSET & SERVICE TRANSFER-08/07/25- EVENT FEE	£30.00	£6.00	£36.00
29/05/2025	Touist Wise Ltd (Trading As Brillant Trails)	KTC-BROADWATERS-TRAIL DESIGN & SIGNAGE	£6,461.00	£1,292.20	£7,753.20
29/05/2025	The best Connection Group Ltd	KTC-CORPORATE SERVICES OFFICER-C.PUGH	£757.76	£151.55	£909.31
29/05/2025	The best Connection Group Ltd	KTC-CORPORATE SERVICES OFFICER-C.PUGH	£604.16	£120.83	£724.99
29/05/2025	Wedding Concepts T/A Wyre Forest Dry Cleaning	KTC-TABLE CLOTHS WASHED,DRIED,IRONED	£60.00	£0.00	£60.00
30/05/2025	B&Q	Blower	£95.83	£19.17	£115.00

Totals

£1,304,700.99 £223,723.77 £1,528,424.76

BANK RECONCILIATION PERIOD ENDED 30TH APRIL 2025

KIDDERMINSTER TOWN COUNCIL

		£	£
Balance per bank statement as at 30th April 2025 - Mixed Payments Plan		632,807.58	
Balance per bank statement as at 30th April 2025- Business Premium Account		694,545.66	
Outstanding Items			1,327,353.24
Less unpresented cheques as at 30th April 2025:			
			0.00
			1,327,353.24
Plus any petty cash balance held at 30th April 2025			500.00
Plus Short Term Investment			722,000.00
TOTAL - NET BANK BALANCES AS AT 30TH APRIL 2025 (Box 8 on Annual Return)			<u>2,049,853.24</u>

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

CASH BOOK	£
Opening Balance:	2,191,517.82
Add: Receipts in the year	638,613.75
Less: Payments in the year:	780,278.33
CLOSING BALANCE PER CASH BOOK @30TH APRIL 2025 (Box 8 on Annual Return)	<u>2,049,853.24</u>

Represented by		£
	Cash book	1,327,353.24
	Short Term Inv	722,000.00
	Petty Cash	500.00
		<u>2,049,853.24</u>
		0.00

BANK RECONCILIATION PERIOD ENDED 31ST MAY 2025

KIDDERMINSTER TOWN COUNCIL

		£	£
Balance per bank statement as at 31st May 2025 - Mixed Payments Plan		19,386.77	
Balance per bank statement as at 31st May 2025- Business Premium Account		566,045.66	
Outstanding Items			585,432.43
Less unrepresented cheques as at 31st May 2025:			
			0.00
			585,432.43
Plus any petty cash balance held at 31st May 2025			500.00
Plus Short Term Investment			722,000.00
TOTAL - NET BANK BALANCES AS AT 31st May 2025 (Box 8 on Annual Return)			<u>1,307,932.43</u>

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

CASH BOOK	£
Opening Balance:	2,191,517.82
Add: Receipts in the year	644,839.37
Less: Payments in the year:	1,528,424.76
CLOSING BALANCE PER CASH BOOK @31st May 2025 (Box 8 on Annual Return)	<u>1,307,932.43</u>

Represented by		£
	Cash book	585,432.43
	Short Term Inv	722,000.00
	Petty Cash	500.00
		<u>1,307,932.43</u>
		0.00

Kidderminster Town Council**Public report****Finance and Overview Committee****11th June 2025****Agenda item 5: Budget monitoring for financial year ended 31st March 2026**

To review the Council's income and expenditure to 31st May 2025 against budgets set for 2024-25.

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)

Income and Expenditure to 31st May 2025

The attached tables show expenditure and income against budget for the first 2 months of the financial year. There are no issues of concern on the revenue side.

Points to note:

- Only one month of salaries has been charged in the attached tables (account code 11010 across all cost centres)
- The over-expenditure on Relocation costs- Staff travel is in fact the agency costs incurred for interim Corporate services Manager, which cannot be charged against salaries.
- A high number of budget lines are showing 0 expenditure; most of these are one-off payments which have not yet been incurred.

Capital expenditure remains high due to the ongoing Town Hall project, with over £1,000,000 spent in the first 2 months. The council is awaiting approval to borrow to fund the remaining work.

Decisions for the committee

- **To approve** the over-expenditure on Relocation costs- Staff travel to cover the agency costs incurred for interim Corporate Services Manager, which cannot be charged against salaries.

Signed: Hugh Peacocke

Chief Executive and Responsible Financial Officer

Dated: 6th June 2025

				Expenditure			Income		
				Budget 25-26	Actual Expenditure to 31/05/2025 £	Expenditure Variance	Budget 25-26	Actual Income to 31/05/2025 £	Income Variance
*	K001	84001	Precept				1,224,290	612,143	612,147
Service Area	Cost Centre	Account Code	Description						
				Budget 25-26			Budget 25-26		
S1- Corporate Services	K100	11010	Staff re-allocation	117,160	6,914	110,246			
	K100	49015	Staff training	7,000	30	6,970			
	K100	43031	Office expenses	5,000	336	4,664			
	K100	13080	Relocation costs- Staff travel	1,000	5,970	-4,970			
	K100	43030	stationery	600	67	533			
	K100	45010	postage	1,100	0	1,100			
	K100	43014	Print management	750	0	750			
	K100	45030	mobile phones	1,800	0	1,800			
	K100	44010	Audit Fees- External & Internal	5,200	0	5,200			
	K100	44430	Legal	3,000	0	3,000			
	K100	44430	SLA Legal	8,500	0	8,500			
	K100	44420	SLA Finance	29,000	0	29,000			
	K100	44410	SLA ICT	31,100	132	30,968			
	K100	21510	MS Outlook licenses	4,300	0	4,300			
	K100	23700	Office rent	4,000	3,424	577			
	K100	44450	HR Advice	4,500	500	4,000			
	K100	88650	Interest Received	0	0	0	15,000	10,637	4,363
*	K100	43070	Elections	12,000	0	12,000			
	K100	48020	NALC/SLCC	3,500	0	3,500			
	K100	49030	Insurances	8,500	0	8,500			
	K101	11010	Planning Committee Staff reallocation	10,460	629	9,831			
			Sub Total 1	258,470	18,001	240,469	15,000	10,637	4,363
Service Area	Cost Centre	Account Code	Description	Expenditure			Income		

S2 - OPERATIONAL SERVICES				Budget 25-26			Budget 25-26		
Parks	K200	11010	Staff re-allocation	57,530	3,457	54,073			
*	K200	21410	Parks GMC	65,000	4,471	60,529			
	K200	84011	Grant towards transfer works			0	15,000	0	15,000
*	K200	21010	R & M	55,000	2,321	52,679			
	K200	21012	Town Council Parks	0	6,706	-6,706			
*	K200	41010	Equipment Purchase & Repair	10,000	4,690	5,310			
	K200	41020	Parks Furniture	3,500	0	3,500			
	K200	21042	St. George's Park Paddling Pool reinstatement	150,000	0	150,000			
*	K200	88150	St Georges Paddling Pool Ext funding	0			150,000	0	150,000
	K200	21039	Play equipment safety	5,000	375	4,625			
	K200	?	Play equipment sinking fund	0	0	0			
	K200	42010	Uniforms and PPE	1,000	0	1,000			
	K200	85090	EMR (S. 106)				15,000	0	15,000
	K200	21450	Tennis Club Maintenance Support	2,000	799	1,201			
Public Realm	K201	11010	Staff re-allocation	39,230	2,514	36,716			
	K201	21430	St Mary's Churchyard (WFDC)	14,500	0	14,500			
	K201	21030	Statues & Memorials	1,750	55	1,695			
	K201	42040	Street Furniture R & M	4,000	0	4,000			
	K201	21031	Clock Tower Oxford Street	3,200	39	3,161			
	K201	21032	Maintenance of war memorials	1,000	0	1,000			
	K203	27041	Public conveniences	35,000	1,917	33,083			
	K203	11010	Public Conveniences- staff re-allocation	5,750	314	5,436			
	K201	21411	Lengthsman Expenditure	7,500	0	7,500			
	K201	84410	Lengthsman income				7,500	0	7,500
	K201	41100	Materials	2,100	1,746	354			
	K201	42041	Grit bins	1,050	0	1,050			
	K201	21421	Hanging flowers and planting contractor	16,000	0	16,000			
	K201	21037	Defibs	550	135	415			
	K201	21038	Water feature	4,100	97	4,003			
*	K201	21412	Tree works	12,500	0	12,500			
	K201	21413	Biodiversity works	2,000	20	1,980			
	K201	31010	Vehicle and plant hire	10,700	949	9,751			
	K201	23700	Equipment storage unit	12,000	249	11,751			

	K201	31040	Street sweeping contract	6,150	0	6,150			
Market	K202	21040	Market R & M	1,550	0	1,550			
	K202	11010	Market salary reallocation	5,230	314	4,916			
	K202	87100	Market Rent			0	10,000	7,500	2,500
	K204	21036	Allotments contractor	5,150		5,150			
	K204	11010	Allotments salary reallocation	5,230	314	4,916			
			Subtotal 2	545,270	31,482	513,788	197,500	7,500	190,000
Service Area	Cost Centre	Account Code	Description	Expenditure			Income		
S3 - Town Hall				Budget 25-26			Budget 25-26		
Revenue	K300	11010	Salary Allocation- Town Hall R & M	65,380	4,085	61,295			
	K301	11010	Salary Allocation Income Generation Town Hall	118,730	6,914	111,816			
	K300	42010	Clothing and uniforms	1,000	0	1,000			
	K300	21010	R & M	8,000	62	7,938			
	K300	22030	Electricity	20,000	0	20,000			
	K300	22040	Gas	9,000	0	9,000			
	K300	24010	Business rates	38,000	0	38,000			
	K300	25030	Water and Sewage	15,000	4,016	10,984			
	K300	27030	Waste Disposal	4,000	0	4,000			
	K300	75000	Loan Charges	150,000	35,995	114,005			
	K300	26020	Alarms maintenance	3,500	0	3,500			
	K300	21070	Lifts maintenance, service, inspections	4,500	0	4,500			
	K300	27020	Window Cleaning	2,000	0	2,000			
	K300	27040	Cleaning contract	28,000	0	28,000			
	K300	27050	Hygiene and towel services	3,000	0	3,000			
	K300	28010	Insurance	25,000	10,045	14,955			
*	K300	41510	Water dispenser	1,000	0	1,000			
	K300	44440	SLA Facilities management	22,000	0	22,000			
	K300	21090	Organ maintenance	3,000	0	3,000			
	K300	44029	Organist honorarium	400	0	400			
	K300	21510	Licenses	500	180	320			
	K301	49010	Marketing & Design	7,000	422	6,578			
*	K301	12900	Event staff	18,000	0	18,000			
NLHF Project	K302	44078	A Journey through Kidderminster-Expenditure	119,700	5,107	114,593			

	K302	85090	EMR- "Journey Through Kidderminster" Income			0	119,700	0	119,700
	K302	88300	Income - Misc				0	21,180	-21,180
	K301	87110	Registrars rent			0	7,500	0	7,500
	K300	43035	Re-opening the Town Hall	100,000	0	100,000	100,000	0	100,000
Transformation project	K303	44075	Project	1,750,050	1,004,858	745,192			
	K303	44076	Consultant	0		0			
	K303	44075	Transformation O/S	0		0			
	K303	44077	Podium	226,120	1,000	225,120			
	K303	88200	PWLB Loan			0	0		
	K303	84006	LUF Grant			0	0		
	K303	84009	LUF Additional transfer			0	0		
	K303	44074	Project support	10,000	4,677	5,323			
	K303	13030	Recruitment	0		0			
	K301	87109	Town Hall income			0	80,000	0	80,000
	K303	85090	EMR - "Town Hall Transformation Project"			0	1,986,170	0	1,986,170
			Subtotal 3	2,752,880	1,077,361	1,675,519	2,293,370	21,180	2,272,190
Service Area	Cost Centre	Account Code	Description	Expenditure			Income		
				Budget 25-26			Budget 25-26		
S4 - Civic, Communities & Events									
Civic	K400	11010	Salary Allocation	47,070	2,828	44,242			
	K400	42020	Mayor and Civic Budget	10,000	3,551	6,449			
*	K400	13085	Mayor's allowance	6,860	0	6,860			
	K400	42022	Civic Regalia	2,500	0	2,500			
	K400	12810	Town Crier	550	0	550			
Events	K401	49130	Christmas Lights provision	30,000	0	30,000			
	K401	22030	Christmas Lights Electricity	700	0	700			
	K401	48021	Christmas Lights Switch on	3,500	0	3,500			
	K401	11010	Salary Allocation	40,800	2,514	38,286			
	K401	48023	Remembrance Sunday	4,500	0	4,500			
	K401	48021	Santa in the Town Hall	2,000	0	2,000			
	K401	48024	Flag flying	1,000	7	993			

	K401	48026	VE Day 80th Anniversary	2,000	1,859	141			
	K401	49011	Advertising	2,000	0	2,000			
Community	K402	48041	Ward Grants	9,000	0	9,000			
	K402	41545	Twinning	600	0	600			
	K402	11010	Salary Allocation	10,460	629	9,831			
	K402	85090	Use/Release of EMR				0	2,000	-2,000
	K402	87112	WFDC Contribution to Events				0	1,000	-1,000
			Subtotal 4	173,540	11,387	162,153	0	3,000	-3,000
Total Expenditure				3,730,160	1,138,232	2,591,928			
Total KTC income							135,000	42,317	2,463,553

**KIDDERMINSTER TOWN COUNCIL
FINANCE AND OVERVIEW COMMITTEE MEETING
11th June 2025.**

PUBLIC REPORT TO TOWN COUNCILLORS

AGENDA ITEM 9. End of Year Accounts 2024-2025

To receive the Council's annual accounts statement and make any relevant recommendations to Full Council on 25^h June 2025.

1. BACKGROUND

Legal Provisions and Requirements

The statutory provisions for the Council's annual audit can be found in the Local Audit and Accountability Act 2014, the Accountant Audit Regulations 2015 and the Local Audit (Smaller Authorities) Regulations 2015.

Local Councils with a gross income or expenditure not exceeding £6.5 million (whichever is the higher) are classed as "smaller authorities".

Where the income or expenditure exceeds £200,000 but not exceeding £6.5 million for the year, they must produce an income and expenditure account and a statement of balances in relation to that financial year.

As soon as possible after the 31st of March the accounts must be made up. The record of receipts and payments or the balance sheet must be signed by the Responsible Financial Officer, and it must be approved by a Council resolution by 30th June. (See attached Accounting statements 2023-24, bank reconciliation at 31 March 2024, the register of Fixed Assets at 31st March 2024 and the explanation of variances from last year, as required).

The accounts of every local Council and of any officer who handles money or property for which they should account to the Council are liable to audit. The audit is supposed to take place annually as soon as maybe after the close of the financial year on the 31st of March.

PKF Littlejohn have been appointed to audit smaller Councils and have issued detailed advice and guidance regarding the returns and forms which should be submitted.

This advice also includes deadlines for submission. The deadline for submission to our auditors this year is Monday 30th June 2025.

The Council's accounts must be made up to the 31st of March, balanced, certified by the Responsible Financial Officer and signed by them. As soon as reasonably possible thereafter the RFO must begin the period for the exercise of the rights of the public to inspect the accounting records and also notify the auditor of the date on which that begins.

The public rights of inspection questioning the auditor and objection are exercisable for a single period of 30 working days after the notice given by the RFO (working days excludes Saturdays, Sundays and bank holidays.) The period must include the first working the first 10 working days in July. The 30-day period starts on the day after the information is published.

The RFO must ensure that:

- a) the statement of accounts with any certificate or opinion entered by the auditor;
- b) the annual governance statement; (See attached)
- c) a statement giving details of the period during which the public may exercise their rights of inspection and how a member of the public may give notice of an intention to exercise that right;
- d) the name and address of the auditor
- e) details of what documents can be inspected and how to make an objection are published including publication on the Council's website.

Publication must take place not later than 30th of September of the financial year immediately following the financial year to which the audit relates

2. DISCUSSION/ COMMENT

The attached statements are completed up to date.

We await the internal auditor's report/ certification.

Approval and signing of the accounts to be resolved by Full council on 25th June 2025.

3. POINTS TO NOTE:

In section 2- Accounting Statements 2024/25:

- Increases in Total other receipts (Line 3) and all other payments (Line 6) arising from the Town Hall project.
- The increase in total borrowings (Line 10), again, arising from the Town Hall project.

The full back up information is attached for the information of Members.

Hugh Peacocke
Chief Executive Officer

6th June 2025.

Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025**.
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 2025**. 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 2025
 - 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 2024/25

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 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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 2025.
- 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025**.

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 2025 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 2024/25

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
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 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			
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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .			
N. The authority has complied with the publication requirements for 2023/24 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 2024/25

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 2025, 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 2024/25 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2024 Restated £	31 March 2025 £	
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 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

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 2024/25

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 2025; 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 2024/25

(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 2024/25

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 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Annual Governance and Accountability Return 2024/25 Part 3

Section 2 - Accounting Statements

KIDDERMINSTER TOWN COUNCIL

		Year Ending	
		31/03/2024	31/03/2025
		£	£
1	Balances brought forward	671,315	1,251,968
2	(+) Precept or Rates and Levies	879,566	1,024,716
3	(+) Total other receipts	2,154,024	7,943,283
4	(-) Staff costs	315,923	371,651
5	(-) Loan interest / capital repayments	8,420	109,605
6	(-) All other payments	2,128,594	8,140,052
7	(=) Balances carried forward	1,251,968	1,598,659
			1,598,659
8	Total Value of cash and short term investments	824,049	2,069,518
9	Total fixed assets plus long term investments	94,107	227,541
10	Total borrowings	500,000	1,971,353

Bsetotal	Btotal(T)	Bremainhd	Bsmainhd(T)	Bssubhea	Bssubhea(T)	Account	Account(T)	Amount
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors	92500	DEBTORS CONTROL ACCOUNT (MAIN AGRESSO ACCOUNT)	16,984.27
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors	92900	VAT CONTROL ACCOUNT	-2,274,547.87
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors	92932	VALUE ADDED TAX INPUT AT 20%	2,232,805.05
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors	92940	VALUE ADDED TAX INPUT AT 8% & 5%	1,620.97
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors	92982	VALUE ADDED TAX OUTPUT AT 20%	-59,868.24
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors	92985	VALUE ADDED TAX OUTPUT/Sales AT 8% & 5%	-0.91
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors	93550	INCOME ACCRUALS	136,787.93
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1500	Debtors			153,772.28
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1700	Investments	93815	CCLA - PUBLIC SECTOR DEPOSIT FUND	600,000.00
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1700	Investments			600,000.00
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1800	Cash - Current Account	93805	BARCLAYS MAIN CURRENT ACCOUNT	19,472.16
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1800	Cash - Current Account	93810	BARCLAYS PREMIUM SAVING ACCOUNT	1,449,545.66
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1800	Cash - Current Account			1,469,017.82
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1810	Cash - Petty Cash	93900	PETTY CASH ADVANCES (Fo12/1)	500.00
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1810	Cash - Petty Cash			500.00
BA0100	Total Assets less Liabilities	BH1000	CURRENT ASSETS	BH1000				2,223,290.02
BA0100	Total Assets less Liabilities	BL1000	CURRENT LIABILITIES	BL1200	Creditors	93200	CREDITORS CONTROL ACCOUNT (MAIN AGRESSO ACCOUNT)	89.80
BA0100	Total Assets less Liabilities	BL1000	CURRENT LIABILITIES	BL1200	Creditors	93300	SUNDRY CREDITORS / EXPENDITURE ACCRUALS	-624,720.62
BA0100	Total Assets less Liabilities	BL1000	CURRENT LIABILITIES	BL1200	Creditors			-624,630.82
BA0100	Total Assets less Liabilities	BL1000	CURRENT LIABILITIES	BL1200	Creditors			-624,630.82
BA0100	Total Assets less Liabilities							1,598,659.20
BS0100	Total Net Worth	BW1000	EARMARKED RESERVES	BW1900	General Fund - Earmarked Reserves	95610	EARMARKED RESERVES FOLIO 11/12/A	-1,145,175.38
BS0100	Total Net Worth	BW1000	EARMARKED RESERVES	BW1900	General Fund - Earmarked Reserves			-1,145,175.38
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	11010	BASIC PAY Salaries	310,605.20
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	11020	NIERS Salaries & Wages	32,158.25
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	11030	SUPER ERS CURRENT Salaries & Wages	20,730.42
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	12810	TOWN CRIER HONORARIUM	500.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	13030	STAFF ADVERTISING AND RECRUITMENT	598.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	13080	OTHER EMPLOYEE EXPENSES	2,744.14
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	13085	MAYORS ALLOWANCE	8,156.01
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	20100	REPAIRS AND MAINTENANCE OF BUILDINGS	30,960.38
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	20111	MARKET STREET PUBLIC CONVENIENCES REPAIRS AND MAINTENANCE OF BUILDINGS	2,628.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	20102	TOWN COUNCIL PARKS	56,972.06
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21030	STATUES AND MEMORIALS	2,057.16
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21031	CLOCK TOWER (OXFORD STREET) MAINTENANCE AND ELECTRICITY	810.74
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21032	WAR MEMORIALS MAINTENANCE	330.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21034	ST GEORGES PADDLING POOL EXPENDITURE	1,253.68
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21036	ALLOTMENTS	5,782.20
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21037	DEFIBRILATOR	216.93
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21038	WATER FEATURE	606.11
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21039	PLAY EQUIPMENT	2,883.95
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21040	TOWN CENTRE MARKET	180.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21410	MAINTENANCE OF GROUNDS	59,747.46
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21411	LENGTHSMAN EXPENDITURE	7,217.46
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21412	TREE WORKS	3,450.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21421	TOWN CENTRE HANGING FLOWERS	14,696.18
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21430	ST MARYS CHURCHYARD MAINTENANCE	13,605.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21510	MISCELLANEOUS LICENCES & RENTALS	1,332.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	22030	ELECTRICITY	25,907.16
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	22031	MARKET STREET PUBLIC CONVENIENCES ELECTRICITY	2,279.33
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	22040	GAS	11,464.11
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	23700	RENT OF PROPERTY	26,974.53
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	24010	NON DOMESTIC RATES	742.50
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	25010	MARKET STREET PUBLIC CONVENIENCES WATER AND SEWERAGE RATES	2,871.75
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	25030	TOWN HALL WATER AND SEWERAGE RATES	8,504.69
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	26020	FIRE AND BURGLAR PRECAUTION ALARMS MAINTENANCE	479.55
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	27041	MARKET STREET PUBLIC CONVENIENCES CONTRACTOR CHARGES - CLEANING	24,880.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	31010	MAYORS VEHICLE COSTS	62.06
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	31020	VEHICLE COSTS	7,558.28
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	31040	MECHANICAL SWEEPER	8,850.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	41000	GENERAL CONTINGENCY	5,185.63
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	41010	EQUIPMENT PURCHASE AND REPAIR	4,886.80
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	41020	CIVIC FURNITURE PURCHASE AND REPAIR	307.31
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	41042	COMMUNITY GRANT -WFDC EXPENDITURE	999.67
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	41100	DIRECT MATERIALS	5,134.43
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	41545	TWINNING	500.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	42020	MAYOR AND CIVIC EXPENDITURE	7,093.09
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	42040	MAINTENANCE OF STREET FURNITURE	2,131.13
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	42041	GRIT BINS	773.58
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	43014	PRINT MANAGEMENT RECHARGE	3,406.72
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	43030	OFFICE STATIONERY	550.06
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	43031	GENERAL OFFICE EXPENSES	4,966.90
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	43032	TOWN HALL GENERAL OFFICE EXPENSES	525.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	43070	ELECTION EXPENSES	45,000.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44010	AUDIT FEE	5,380.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44029	HONORARIUM - TOWN HALL ORGANIST	400.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44074	CONSULTANCY	23,847.12
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44075	TOWN HALL TRANSFORMATION PROJECT - LUF	7,329,700.80
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44076	TOWN HALL TRANSFORMATION PROJECT - KTC CONTRIBUTION	-5,725.80
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44077	PODIUM	176,989.18
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44078	NLHF - A JOURNEY THROUGH KTH	40,467.66
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44083	H M LAND REGISTRY FEES	14.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44410	ICT SUPPORT	30,139.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44420	FINANCE SUPPORT	38,700.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44430	LEGAL SUPPORT	8,160.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44440	FACILITIES MANAGEMENT SUPPORT	8,631.27
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44450	HR SUPPORT	3,000.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	45010	POSTAGES	241.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	45030	MOBILE PHONE CHARGES	90.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	48020	SUBSCRIPTIONS TO ORGANISATIONS	3,424.36
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	48021	CHRISTMAS EVENTS	3,561.81
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	48023	REMEMBRANCE SUNDAY	3,733.18
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	48027	CULTURAL EVENTS GRANTS	996.50
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	48041	WARD GRANTS	6,100.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	49010	MARKETING AND DESIGN	720.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	49015	TRAINING	7,346.41
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	49020	BANK CHARGES	587.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	49030	GENERAL INSURANCE	11,573.43
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	49130	CHRISTMAS LIGHTS	20,093.92
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	49150	CREATION OF EARMARKED RESERVE	1,625,715.57
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	75000	LOAN INTEREST	109,604.73
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	84000	GRANT INCOME	-95,000.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	84001	PARISH PRECEPTS	-1,024,716.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	84006	GRANT INCOME LUF	-6,141,243.43
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	84007	COMMUNITY GRANT -WFDC	-2,000.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	84008	GRANT INCOME NLHF	-96,305.50
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	84410	LENGTHSMAN INCOME	-13,355.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	85090	USE/RELEASE OF EARMARKED RESERVE	-1,191,405.24
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	87100	RENTS	-5,000.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	87109	EVENT INCOME	-60.44
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	87110	PROPERTY RENTAL INCOME	-8,000.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	88300	INCOME - PWLB	-1,500,000.00
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	88300	INCOME - MISCELLANEOUS	-33,717.10
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	88650	INTEREST RECEIVED	-50,600.13
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	96300	GENERAL FUND - WORKING BALANCE	-27,713.19
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	96400	GENERAL FUND EARMARKED BALANCE FOLIO 25/2 AND 6/1	-513,390.04
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance			-453,483.82
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance			-453,483.82
BS0100	Total Net Worth							-1,598,659.20
								0.00

KIDDERMINSTER TOWN COUNCIL

Income and Expenditure Account for the Period Ended 31st March 2025

1st Apr 23 to 31st Mar 24 £			1st Apr 24 to 31st Mar 25 £
	INCOME		
879,566.00	Precept		1,024,716.00
36,542.39	Interest		50,600.13
17,652.94	Miscellaneous		51,632.54
0.00	WFDC Grant		95,000.00
5,939.56	Town Hall Income		6,500.00
1,490,489.35	Levelling Up Fund Grant		6,141,243.43
103,400.00	Other Grants		98,306.50
500,000.00	PWLB Loan	Note 8	1,500,000.00
<u>3,033,590.24</u>			<u>8,967,998.60</u>
	EXPENDITURE		
	<u>General Administration</u>		
309,562.58	Staff Costs		363,994.87
6,860.00	Mayoral Allowances	Note 5	8,156.01
22,770.16	General Office		31,154.19
3,652.00	Parishing / Town Council Costs		500.00
<u>342,844.74</u>			<u>403,805.07</u>
	<u>Running Costs</u>		
121,243.65	Insurance		11,573.43
2,227.54	Mayor's Car		0.00
13,200.16	Civic and Other Events		7,093.09
0.00	Elections		45,000.00
133,720.00	WFDC Services / Grants		184,123.78
20,570.46	Christmas Lights		20,093.92
190,653.37	Civic Assets		163,782.27
17,650.00	Grants		6,100.00
33,200.72	Miscellaneous		34,842.38
1,366,420.84	Town Hall Redevelopment		7,512,419.48
211,205.12	Kidderminster Town Hall Expenditure		223,183.10
0.00	Events Expenditure		9,291.16
<u>2,110,091.86</u>			<u>8,217,502.61</u>
<u>2,452,936.60</u>			<u>8,621,307.68</u>
<u>580,653.64</u>	Surplus / (Deficit) on Period		<u>346,690.92</u>
671,314.64	FUND BALANCE	b/f	1,251,968.28
<u>580,653.64</u>	SURPLUS FOR YEAR		<u>346,690.92</u>
<u>1,251,968.28</u>	BALANCE	c/f	<u>1,598,659.20</u>

KIDDERMINSTER TOWN COUNCIL

BALANCE SHEET AS AT 31ST MARCH 2025

1st Apr 23 to 31st March 24 £			1st Apr 24 to 31st March 25 £
	<u>Current Assets</u>		
1,114,129.77	Debtors	Note 1	153,772.20
722,000.00	Investments	Note 2	600,000.00
101,549.42	Cash - Current Account		1,469,017.82
500.00	Cash - Petty Cash		500.00
<u>1,938,179.19</u>			<u>2,223,290.02</u>
	Less		
	<u>Current Liabilities</u>		
<u>(686,210.91)</u>	Creditors	Note 3	<u>(624,630.82)</u>
<u>1,251,968.28</u>	Net Assets		<u>1,598,659.20</u>
	<u>Represented by:</u>		
<u>1,251,968.28</u>	Fund Balance	Note 4	<u>1,598,659.20</u>
<u>1,251,968.28</u>			<u>1,598,659.20</u>

KIDDERMINSTER TOWN COUNCIL

Notes to the Accounts

		1st April 23 to 31st March 24	1st April 24 to 31st March 25
		£	£
Note 1	<u>Debtors</u>		
	VAT to be reclaimed	62,048.60	136,787.93
	Miscellaneous	100.00	16,984.27
	Town Hall Income	6,784.27	0.00
	LUF Income	1,045,196.90	0.00
		<u>1,114,129.77</u>	<u>153,772.20</u>
Note 2	<u>Investments</u>		
	Investments with CCLA	722,000.00	600,000.00
		<u>722,000.00</u>	<u>600,000.00</u>
Note 3	<u>Creditors</u>		
	General Office Expenses	(2,153.17)	(825.39)
	Civic and Other Events	(32.10)	0
	Civic Assets	(5,921.49)	(7,263.76)
	Miscellaneous	(6,886.68)	(14,605.99)
	Town Hall Redevelopment	(631,256.05)	(554,318.58)
	Kidderminster Town Hall Expenditure	(11,691.78)	(5,141.07)
	Christmas Lights	(19,850.00)	0
	PWLB Loan Interest	(8,419.64)	(42,476.03)
		<u>(686,210.91)</u>	<u>(624,630.82)</u>
Note 4	<u>Fund Balance</u>		
	Balance 1st April	671,315.64	1,251,968.28
	Surplus for Year	580,654	346,690.92
	Balance 31st March	<u>1,251,969.28</u>	<u>1,598,659.20</u>
Note 5	<u>Mayoral Allowances</u>		
	Mayoral Allowances is made up as follows:		
	Town Mayor	6,860.00	8,156.01
		<u>6,860.00</u>	<u>8,156.01</u>
Note 6	<u>Trust Funds</u>		

Kidderminster Town Council acts as Corporate Trustee for Kidderminster Educational Foundation. Responsibility for the role of Trustee transferred to Kidderminster Town Council on 1st April 2016 from Wyre Forest District Council. Kidderminster Educational Foundation is a registered charity, whose main activity is as grant-maker to individuals, and also to assist other organisations in activities which comply with the governing objectives of the Foundation. The fund is invested in the money market with Wyre Forest District Council but not included within Kidderminster Town Councils balance sheet. The capital balance invested at the end of the year was £71,209 whilst the revenue balance was £12,910 as 31st March 2025.

	Income £'000	Expenditure £'000	Assets £'000	Liabilities £'000
Kidderminster Educational Foundation	0	0	83	0

Note 7 Capital Accounting

The Council is not required to comply with capital accounting requirements. However assets have been identified and valued; listed below. This includes a number of assets including Kidderminster Town Hall that have been transferred with effect from 1st April 2016 to the Council from Wyre Forest District Council as part of the October 2015 Reorganisation Order. In accordance with Governance and Accountability for Smaller Authorities in England, March 2018, these have been included with a nominal one pound (£1) value. All other assets are shown at their insurance valuation.

SCHEDULE OF ASSETS

	1st April 23 to 31st March 24 RESTATED	1st April 24 to 31st March 25
		£
Buildings Owned by KTC	11	11
Lands owned by KTC	12	12
Playground Equipment	69	20,042
Surfaces	2,892	2,892
Machinery and Operational Equipment	0	10,630
Street Furniture, Statues, Memorials etc	17,794	18,820
Office equipment	7,894	10,824
Town Hall Venue Equipment	31,323	130,198
Civic Regalia, Paintings, furniture and artefacts	34,112	34,112
	94,107	227,541

Note 8 PWLB Loan

Balance Outstanding	500,000.00	1,971,353.18
	500,000.00	1,971,353.18

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;

	2023/24 £	2024/25 £	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	671,315	1,251,968				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	879,566	1,024,716	145,150	16.50%	YES		New loan charges for Town Hall £162k
3 Total Other Receipts	2,154,024	7,943,283	5,789,259	268.76%	YES		See below - 3 Total Other Receipts
4 Staff Costs	315,923	371,651	55,728	17.64%	YES		See below - 4 Staff Costs Variances
5 Loan Interest/Capital Repayment	8,420	109,605	101,185	100.00%	YES		increase in loan interest
6 All Other Payments	2,128,594	8,140,052	6,011,458	282.41%	YES		See below - 6 All other Payments
7 Balances Carried Forward	1,251,968	1,598,659				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	824,049	2,069,518				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	94,107	227,541	133,434	141.79%	YES		£98,875 for Sound and Lighting Equipment, the machinery and slight increases in assets for Street Furniture, and office equipment
10 Total Borrowings	500,000	1,971,353	1,471,353	100.00%	YES		New PWLB Loan taken out in 24/25

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Dementia	1,485.23		
Elections	759.59		
Grants Towards Transformation Project	95,000.00		
S106 - Miller Homes	22,160.67		
S106 - Upton Road	10,054.00		
Statues and Memorials	2,000.00		
Mayoral Allowances Tax and NI	11,890.89		
Town Hall PWLB Loan	999,825.00		
Community Grant	1,000.00		
VE/VJ Activities	1,000.00		
		<u>1,145,175.38</u>	
 General reserve	 453,483.82	 <u>453,483.82</u>	
Total reserves (must agree to Box 7)			<u>1,598,659.20</u>
			<u>1,598,659.20</u>
			0.00

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis **only**)

Please complete the highlighted boxes.

Name of smaller authority: Kidderminster Town Council

County area (local councils and parish meetings only) Worcestershire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

		£	£
Box 7: Balances carried forward			1,598,659.20
Deduct: Debtors (enter these as negative numbers)			
1. HMRC	Refund of VAT March 2024	(136,787.93)	
2. Misc Sales Invoices/Debtors	Unpaid Sales Invoices/Debtors as at 31st March 2024	(16,984.27)	
		<u>(153,772.20)</u>	
Deduct: Payments made in advance			
(prepayments) (enter these as negative numbers)			
		<u>-</u>	
Total deductions			<u>(153,772.20)</u>
Add:			
Creditors (must not include community infrastructure levy (CIL) receipts)			
1 M & BG Ltd	KTC-MONTHLY GROUNDS MAINTENANCE-MARCH 2025	4,250.00	
2 BT	Phone charges 26/02/25-31/03/25	38.69	
3 Speller Metcalfe	KTC-TOWN HALL VALUATION OF WORKS, CERT NO.16	501,225.17	
4 Kidderminster Pest Control Limited	KTC-AGGBOROUGH ALLOTMENTS, PEST CONTROL CONTRACT-2024-25 COMM.05/06/24-04/06/25	467.00	
5 Artelia Projects UK Ltd	KTC-COST MANAGEMENT SERVICES-MAR 2025	5,750.00	
6 Perfect Circle	KTC-TOWN HALL PROFESSIONAL SERVICES MARCH 25	10,481.34	
7 CommunityFirst Partnership Ltd	KTC-BROADWATERS MILL, FINAL MANAGEMENT & MAINTENANCE PLAN	725.00	
8 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT 12/24-01/25, MEETING ROOM HIR	19.00	
9 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT 12/24-01/25, MEETING ROOM HIR	274.14	
10 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT 12/24-01/25, MEETING ROOM HIR	88.38	
11 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT 12/24-01/25, MEETING ROOM HIR	10.00	
12 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT, 01/01/25-28/02/25, MEETING ROO	19.00	
13 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT, 01/01/25-28/02/25, MEETING ROO	92.65	
14 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT, 01/01/25-28/02/25, MEETING ROO	273.53	
15 Wyre Forest District Council	KTC-HSBC SUB CHARGE, SMART PENSION, PRINT MANAGEMENT, 01/01/25-28/02/25, MEETING ROO	10.00	
16 Artelia Projects UK Ltd	KTC-TOWN HALL CM MAIN SERVICES-MISSING INVOICE FOR JULY	748.00	
17 Glenn Howells Architects Ltd	KTC-ARCHITECTURAL SERVICES, MARCH UPDATED TO STG.5	16,195.18	
18 Mann Williams Ltd	KTC-TOWN HALL CIVIL & STRUCTURAL ENGINEERING SERVICES	3,508.00	
19 Stage Right Theatre Consultants Ltd	KTC-THEATRE DESIGN CONSULT-FEB 2025	797.15	
20 Stage Right Theatre Consultants Ltd	KTC-TOWN HALL THEATRE DESIGN-MAR 2025	797.15	
21 FMG Consulting Ltd	KTC TOWN HALL PROJECT DELIVERY-FMG1014 MARCH 25	4,556.59	
22 MGAC LLP	KTC-TOWN HALL PRINCIPAL DESIGN SERVICES	500.00	
23 Artelia Projects UK Ltd	KTC-TOWN HALL CM SERVICES-NOV 2024	2,657.00	
24 Artelia Projects UK Ltd	KTC-TOWN HALL CM SERVICES-FEB 2025	2,657.00	
25 Hydrock Consultants Ltd	KTC-TOWN HALL M&E SUPPORT STG.5 FEB 25	2,223.00	
26 Hydrock Consultants Ltd	KTC-TOWN HALL M&E SUPPORT STG.5 MAR 25	2,223.00	
27 Tudor (uk) Ltd T/A Tudor Environment	KTC-HEDGE TRIMMER & BRUSHCUTTER	681.56	
28 Wyre Forest District Council	ONWARD SUPPLY COSTS FOR MARCH 2025 - KTC	14,605.99	
29 Gallagher Insurance	KTC-TOWN HALL TRANSFORMATION-RL1476624-30/01/25-29/07/25	5,141.07	
30 PWLB	Interest for PWLB Loan	10,794.25	
31 PWLB	Interest for PWLB Loan	16,753.59	
32 PWLB	Interest for PWLB Loan	14,928.19	
33 Misc Purchase Invoices	Purchase invoices - creditor balance as at 31st March 24	(89.80)	
34 WFDC	CIS amount for Middlepeak	<u>1,230.00</u>	
		624,630.82	
Add:			
Receipts in advance (must not include deferred grants/loans received)			
		<u>0.00</u>	
Total additions			<u>624,630.82</u>
Box 8: Total cash and short term investments			2,069,517.82
			2,069,517.82

Costc	Costc(T)	Incexp	Account	Account(T)	Original	Revised	Amount	Commitment	Variance
K001	COUNCIL	EXP	11080	PAY AWARD CONTINGENCY	0.00	23,000.00	0.00	0.00	23,000.00
K001	COUNCIL	EXP	41000	GENERAL CONTINGENCY	0.00	30,000.00	8,155.83	0.00	21,844.17
K001	COUNCIL	EXP	43070	ELECTION EXPENSES	0.00	45,760.00	45,000.00	0.00	760.00
K001	COUNCIL	EXP			0.00	98,760.00	53,155.83	0.00	45,604.17
K001	COUNCIL	INC	84001	PARISH PRECEPTS	0.00	-1,024,716.00	-1,024,716.00	0.00	0.00
K001	COUNCIL	INC	85090	USE/RELEASE OF EARMARKED RESERVE	0.00	-35,760.00	-45,000.00	0.00	9,240.00
K001	COUNCIL	INC			0.00	-1,060,476.00	-1,069,716.00	0.00	9,240.00
K001	COUNCIL				0.00	-961,716.00	-1,016,560.17	0.00	54,844.17
K002	FINANCE	EXP	21510	MISCELLANEOUS LICENCES & RENTALS	0.00	3,500.00	1,152.00	0.00	2,348.00
K002	FINANCE	EXP	43014	PRINT MANAGEMENT RECHARGE	0.00	650.00	3,406.72	0.00	-2,756.72
K002	FINANCE	EXP	43030	OFFICE STATIONERY	0.00	700.00	550.06	0.00	149.94
K002	FINANCE	EXP	43031	GENERAL OFFICE EXPENSES	0.00	2,600.00	4,966.90	0.00	-2,366.90
K002	FINANCE	EXP	44010	AUDIT FEE	0.00	2,520.00	5,380.00	0.00	-2,860.00
K002	FINANCE	EXP	44410	ICT SUPPORT	0.00	29,200.00	30,139.00	0.00	-939.00
K002	FINANCE	EXP	44420	FINANCE SUPPORT	0.00	29,000.00	38,700.00	0.00	-9,700.00
K002	FINANCE	EXP	44430	LEGAL SUPPORT	0.00	13,150.00	8,160.00	0.00	4,990.00
K002	FINANCE	EXP	45010	POSTAGES	0.00	1,000.00	238.20	0.00	761.80
K002	FINANCE	EXP	45030	MOBILE PHONE CHARGES	0.00	1,100.00	90.00	0.00	1,010.00
K002	FINANCE	EXP	48020	SUBSCRIPTIONS TO ORGANISATIONS	0.00	3,400.00	3,386.36	0.00	13.64
K002	FINANCE	EXP	48041	WARD GRANTS	0.00	9,000.00	6,100.00	0.00	2,900.00
K002	FINANCE	EXP	49030	GENERAL INSURANCE	0.00	30,000.00	11,573.43	0.00	18,426.57
K002	FINANCE	EXP			0.00	125,820.00	113,842.67	0.00	11,977.33
K002	FINANCE	INC	88650	INTEREST RECEIVED	0.00	-20,000.00	-50,600.13	0.00	30,600.13
K002	FINANCE	INC			0.00	-20,000.00	-50,600.13	0.00	30,600.13
K002	FINANCE				0.00	105,820.00	63,242.54	0.00	42,577.46
K003	STAFFING AND CIVIC	EXP	11010	BASIC PAY Salaries	0.00	132,000.00	114,237.94	0.00	17,762.06
K003	STAFFING AND CIVIC	EXP	11020	NIERS Salaries & Wages	0.00	11,756.00	11,335.71	0.00	420.29
K003	STAFFING AND CIVIC	EXP	11030	SUPER ERS CURRENT Salaries & Wages	0.00	5,870.00	4,323.09	0.00	1,546.91
K003	STAFFING AND CIVIC	EXP	12810	TOWN CRIER HONORARIUM	0.00	500.00	500.00	0.00	0.00
K003	STAFFING AND CIVIC	EXP	13080	OTHER EMPLOYEE EXPENSES	0.00	2,500.00	2,744.14	0.00	-244.14
K003	STAFFING AND CIVIC	EXP	13085	MAYORS ALLOWANCE	0.00	6,860.00	8,156.01	0.00	-1,296.01
K003	STAFFING AND CIVIC	EXP	23700	RENT OF PROPERTY	0.00	19,500.00	26,686.55	0.00	-7,186.55
K003	STAFFING AND CIVIC	EXP	31010	MAYORS VEHICLE COSTS	0.00	2,000.00	0.00	0.00	2,000.00
K003	STAFFING AND CIVIC	EXP	41545	TWINNING	0.00	500.00	500.00	0.00	0.00
K003	STAFFING AND CIVIC	EXP	42020	MAYOR AND CIVIC EXPENDITURE	0.00	9,000.00	7,093.09	0.00	1,906.91
K003	STAFFING AND CIVIC	EXP	44450	HR SUPPORT	0.00	4,000.00	3,000.00	0.00	1,000.00
K003	STAFFING AND CIVIC	EXP	45010	POSTAGES	0.00	710.00	2.80	0.00	707.20
K003	STAFFING AND CIVIC	EXP	49015	TRAINING	0.00	2,000.00	4,593.09	0.00	-2,593.09
K003	STAFFING AND CIVIC	EXP			0.00	197,196.00	183,172.42	0.00	14,023.58
K003	STAFFING AND CIVIC	INC	87109	EVENT INCOME	0.00	0.00	-60.44	0.00	60.44
K003	STAFFING AND CIVIC	INC	88300	INCOME - MISCELLANEOUS	0.00	0.00	-10,340.34	0.00	10,340.34
K003	STAFFING AND CIVIC	INC			0.00	0.00	-10,400.78	0.00	10,400.78
K003	STAFFING AND CIVIC				0.00	197,196.00	172,771.64	0.00	24,424.36
K004	EVENTS AND SERVICES	EXP	11010	BASIC PAY Salaries	0.00	82,000.00	90,415.57	0.00	-8,415.57
K004	EVENTS AND SERVICES	EXP	11020	NIERS Salaries & Wages	0.00	8,800.00	9,966.84	0.00	-1,166.84
K004	EVENTS AND SERVICES	EXP	11030	SUPER ERS CURRENT Salaries & Wages	0.00	2,500.00	1,554.58	0.00	945.42
K004	EVENTS AND SERVICES	EXP	21010	REPAIRS AND MAINTENANCE OF BUILDINGS	0.00	25,000.00	30,737.00	0.00	-5,737.00
K004	EVENTS AND SERVICES	EXP	21011	MARKET STREET PUBLIC CONVENIENCES REPAIRS AND MAINTENANCE OF BUILDINGS	0.00	6,000.00	2,628.00	0.00	3,372.00
K004	EVENTS AND SERVICES	EXP	21012	TOWN COUNCIL PARKS	0.00	40,000.00	56,972.06	0.00	-16,972.06
K004	EVENTS AND SERVICES	EXP	21030	STATUES AND MEMORIALS	0.00	1,500.00	2,057.16	0.00	-557.16
K004	EVENTS AND SERVICES	EXP	21031	CLOCK TOWER (OXFORD STREET) MAINTENANCE AND ELECTRICITY	0.00	1,000.00	810.74	0.00	189.26
K004	EVENTS AND SERVICES	EXP	21032	WAR MEMORIALS MAINTENANCE	0.00	330.00	330.00	0.00	0.00
K004	EVENTS AND SERVICES	EXP	21034	ST GEORGES PADDLING POOL EXPENDITURE	0.00	10,000.00	1,253.68	0.00	8,746.32
K004	EVENTS AND SERVICES	EXP	21036	ALLOTMENTS	0.00	5,000.00	5,782.20	0.00	-315.20
K004	EVENTS AND SERVICES	EXP	21037	DEFIBRILATOR	0.00	500.00	216.93	0.00	283.07
K004	EVENTS AND SERVICES	EXP	21038	WATER FEATURE	0.00	1,750.00	606.11	0.00	1,143.89
K004	EVENTS AND SERVICES	EXP	21039	PLAY EQUIPMENT	0.00	4,070.00	2,883.95	0.00	1,186.05
K004	EVENTS AND SERVICES	EXP	21040	TOWN CENTRE MARKET	0.00	180.00	180.00	0.00	0.00
K004	EVENTS AND SERVICES	EXP	21410	MAINTENANCE OF GROUNDS	0.00	60,000.00	59,747.43	0.00	252.57
K004	EVENTS AND SERVICES	EXP	21411	LENGTHSMAN EXPENDITURE	0.00	4,500.00	7,217.46	0.00	-2,717.46
K004	EVENTS AND SERVICES	EXP	21412	TREE WORKS	0.00	5,000.00	3,450.00	0.00	1,550.00
K004	EVENTS AND SERVICES	EXP	21421	TOWN CENTRE HANGING FLOWERS	0.00	15,000.00	14,696.11	0.00	303.89
K004	EVENTS AND SERVICES	EXP	21430	ST MARYS CHURCHYARD MAINTENANCE	0.00	14,000.00	13,605.00	0.00	395.00
K004	EVENTS AND SERVICES	EXP	22030	ELECTRICITY	0.00	1,900.00	3,076.72	0.00	-1,176.72
K004	EVENTS AND SERVICES	EXP	22031	MARKET STREET PUBLIC CONVENIENCES ELECTRICITY	0.00	3,100.00	2,279.33	0.00	820.67
K004	EVENTS AND SERVICES	EXP	23700	RENT OF PROPERTY	0.00	6,000.00	287.98	0.00	5,712.02
K004	EVENTS AND SERVICES	EXP	25010	MARKET STREET PUBLIC CONVENIENCES WATER AND SEWERAGE RATES	0.00	1,950.00	2,781.75	0.00	-831.75
K004	EVENTS AND SERVICES	EXP	27041	MARKET STREET PUBLIC CONVENIENCES CONTRACTOR CHARGES - CLEANING	0.00	25,000.00	24,880.00	0.00	120.00
K004	EVENTS AND SERVICES	EXP	31010	MAYORS VEHICLE COSTS	0.00	100.00	62.06	0.00	37.94
K004	EVENTS AND SERVICES	EXP	31020	VEHICLE COSTS	0.00	8,000.00	7,558.28	0.00	441.72
K004	EVENTS AND SERVICES	EXP	31040	MECHANICAL SWEEPER	0.00	6,000.00	5,850.00	0.00	150.00
K004	EVENTS AND SERVICES	EXP	41010	EQUIPMENT PURCHASE AND REPAIR	0.00	9,070.00	4,771.98	0.00	4,298.02
K004	EVENTS AND SERVICES	EXP	41020	CIVIC FURNITURE PURCHASE AND REPAIR	0.00	1,000.00	307.31	0.00	692.69
K004	EVENTS AND SERVICES	EXP	41100	DIRECT MATERIALS	0.00	5,150.00	5,134.43	0.00	15.57
K004	EVENTS AND SERVICES	EXP	42040	MAINTENANCE OF STREET FURNITURE	0.00	3,300.00	2,131.13	0.00	1,168.87
K004	EVENTS AND SERVICES	EXP	42041	GRIT BINS	0.00	1,000.00	773.58	0.00	226.42
K004	EVENTS AND SERVICES	EXP	49015	TRAINING	0.00	1,000.00	813.32	0.00	186.68
K004	EVENTS AND SERVICES	EXP	49130	CHRISTMAS LIGHTS	0.00	22,500.00	20,093.92	0.00	2,406.08
K004	EVENTS AND SERVICES	EXP	49150	CREATION OF EARMARKED RESERVE	0.00	0.00	28,715.57	0.00	-28,715.57
K004	EVENTS AND SERVICES	EXP			0.00	382,200.00	414,628.18	0.00	-32,428.18
K004	EVENTS AND SERVICES	INC	84410	LENGTHSMAN INCOME	0.00	-4,500.00	-13,355.00	0.00	8,855.00
K004	EVENTS AND SERVICES	INC	85090	USE/RELEASE OF EARMARKED RESERVE	0.00	-10,000.00	-44,730.24	0.00	34,730.24
K004	EVENTS AND SERVICES	INC	87100	RENTS	0.00	-11,000.00	-5,000.00	0.00	-6,000.00
K004	EVENTS AND SERVICES	INC	88300	INCOME - MISCELLANEOUS	0.00	0.00	-21,196.77	0.00	21,196.77
K004	EVENTS AND SERVICES	INC			0.00	-25,500.00	-84,282.01	0.00	58,782.01
K004	EVENTS AND SERVICES				0.00	356,700.00	330,346.17	0.00	26,353.83
K006	TOWN HALL MANAGEMENT	EXP	11010	BASIC PAY Salaries	0.00	160,320.00	105,952.69	0.00	54,367.31
K006	TOWN HALL MANAGEMENT	EXP	11020	NIERS Salaries & Wages	0.00	9,832.00	10,855.70	0.00	-1,023.70
K006	TOWN HALL MANAGEMENT	EXP	11030	SUPER ERS CURRENT Salaries & Wages	0.00	19,565.00	14,852.75	0.00	4,712.25
K006	TOWN HALL MANAGEMENT	EXP	13030	STAFF ADVERTISING AND RECRUITMENT	0.00	8,000.00	588.00	0.00	7,412.00
K006	TOWN HALL MANAGEMENT	EXP	21010	REPAIRS AND MAINTENANCE OF BUILDINGS	0.00	10,000.00	223.38	0.00	9,776.62
K006	TOWN HALL MANAGEMENT	EXP	21510	MISCELLANEOUS LICENCES & RENTALS	0.00	200.00	180.00	0.00	20.00
K006	TOWN HALL MANAGEMENT	EXP	22030	ELECTRICITY	0.00	22,880.00	22,830.44	0.00	49.56
K006	TOWN HALL MANAGEMENT	EXP	22040	GAS	0.00	5,210.00	11,404.11	0.00	-6,194.11
K006	TOWN HALL MANAGEMENT	EXP	24010	NON DOMESTIC RATES	0.00	0.00	742.50	0.00	-742.50
K006	TOWN HALL MANAGEMENT	EXP	25030	TOWN HALL WATER AND SEWERAGE RATES	0.00	13,528.00	8,504.69	0.00	5,023.31
K006	TOWN HALL MANAGEMENT	EXP	26020	FIRE AND BURGLAR PRECAUTION ALARMS MAINTENANCE	0.00	900.00	479.55	0.00	420.45
K006	TOWN HALL MANAGEMENT	EXP	27050	HYGIENE AND TOWEL SERVICES	0.00	300.00	0.00	0.00	300.00
K006	TOWN HALL MANAGEMENT	EXP	41010	EQUIPMENT PURCHASE AND REPAIR	0.00	0.00	124.92	0.00	-124.92
K006	TOWN HALL MANAGEMENT	EXP	43032	TOWN HALL GENERAL OFFICE EXPENSES	0.00	500.00	525.00	0.00	-25.00
K006	TOWN HALL MANAGEMENT	EXP	44029	HONORARIUM - TOWN HALL ORGANIST	0.00	400.00	400.00	0.00	0.00
K006	TOWN HALL MANAGEMENT	EXP	44074	CONSULTANCY	0.00	80,000.00	23,847.12	0.00	56,152.88
K006	TOWN HALL MANAGEMENT	EXP	44075	TOWN HALL TRANSFORMATION PROJECT - LUF	0.00	9,037,422.00	7,329,700.80	0.00	1,712,862.20
K006	TOWN HALL MANAGEMENT	EXP	44076	TOWN HALL TRANSFORMATION PROJECT - KTC CONTRIBUTION	0.00	45,000.00	5,729.50	0.00	39,270.50
K006	TOWN HALL MANAGEMENT	EXP	44077	PODIUM	0.00	400,000.00	176,989.18	0.00	228,760.82
K006	TOWN HALL MANAGEMENT	EXP	44078	NLHF - A JOURNEY THROUGH KTH	0.00	249,696.00	40,467.66	0.00	209,228.34
K006	TOWN HALL MANAGEMENT	EXP	44083	H M LAND REGISTRY FEES	0.00	0.00	14.00	0.00	-14.00
K006	TOWN HALL MANAGEMENT	EXP	44440	FACILITIES MANAGEMENT SUPPORT	0.00	11,500.00	8,631.27	0.00	2,868.73
K006	TOWN HALL MANAGEMENT	EXP	45030	MOBILE PHONE CHARGES	0.00	550.00	0.00	0.00	550.00
K006	TOWN HALL MANAGEMENT	EXP	48020	SUBSCRIPTIONS TO ORGANISATIONS	0.00	0.00	38.00	0.00	-38.00

K006	TOWN HALL MANAGEMENT	EXP	49010	MARKETING AND DESIGN	0.00	2,000.00	720.00	0.00	1,280.00
K006	TOWN HALL MANAGEMENT	EXP	49015	TRAINING	0.00	1,000.00	1,940.00	0.00	-940.00
K006	TOWN HALL MANAGEMENT	EXP	49020	BANK CHARGES	0.00	0.00	587.00	0.00	-587.00
K006	TOWN HALL MANAGEMENT	EXP	49150	CREATION OF EARMARKED RESERVE	0.00	25,000.00	1,595,000.00	0.00	-1,570,000.00
K006	TOWN HALL MANAGEMENT	EXP	75000	LOAN INTEREST	0.00	163,000.00	109,604.73	0.00	53,395.27
K006	TOWN HALL MANAGEMENT	EXP			0.00	10,266,803.00	9,470,932.99	0.00	863,843.10
K006	TOWN HALL MANAGEMENT	INC	84000	GRANT INCOME	0.00	0.00	-95,000.00	0.00	95,000.00
K006	TOWN HALL MANAGEMENT	INC	84006	GRANT INCOME LUF	0.00	-7,232,442.00	-6,141,243.43	0.00	-1,091,198.57
K006	TOWN HALL MANAGEMENT	INC	84008	GRANT INCOME NLHF	0.00	-249,696.00	-96,306.50	0.00	-153,389.50
K006	TOWN HALL MANAGEMENT	INC	85090	USE/RELEASE OF EARMARKED RESERVE	0.00	0.00	-1,101,675.00	0.00	1,101,675.00
K006	TOWN HALL MANAGEMENT	INC	87110	PROPERTY RENTAL INCOME	0.00	-3,000.00	-6,000.00	0.00	3,000.00
K006	TOWN HALL MANAGEMENT	INC	88200	INCOME - PWLB	0.00	-1,500,000.00	-1,500,000.00	0.00	0.00
K006	TOWN HALL MANAGEMENT	INC	88300	INCOME - MISCELLANEOUS	0.00	0.00	-500.00	0.00	500.00
K006	TOWN HALL MANAGEMENT	INC			0.00	-8,985,138.00	-8,940,724.93	0.00	-44,413.07
K006	TOWN HALL MANAGEMENT				0.00	1,281,665.00	530,208.06	0.00	751,456.94
K011	EVENTS	EXP	22030	ELECTRICITY	0.00	600.00	0.00	0.00	600.00
K011	EVENTS	EXP	41042	COMMUNITY GRANT -WFDC EXPENDITURE	0.00	0.00	999.67	0.00	-999.67
K011	EVENTS	EXP	48021	CHRISTMAS EVENTS	0.00	3,503.50	3,561.81	0.00	-58.31
K011	EVENTS	EXP	48023	REMEMBRANCE SUNDAY	0.00	4,000.00	3,733.18	0.00	266.82
K011	EVENTS	EXP	48027	CULTURAL EVENTS GRANTS	0.00	996.50	996.50	0.00	0.00
K011	EVENTS	EXP	49150	CREATION OF EARMARKED RESERVE	0.00	0.00	2,000.00	0.00	-2,000.00
K011	EVENTS	EXP			0.00	9,100.00	11,291.16	0.00	-2,191.16
K011	EVENTS	INC	84007	COMMUNITY GRANT -WFDC	0.00	0.00	-2,000.00	0.00	2,000.00
K011	EVENTS	INC	88300	INCOME - MISCELLANEOUS	0.00	0.00	-1,679.99	0.00	1,679.99
K011	EVENTS	INC			0.00	0.00	-3,679.99	0.00	3,679.99
K011	EVENTS				0.00	9,100.00	7,611.17	0.00	1,488.83
K011	EVENTS				0.00	988,765.00	87,619.41	0.00	901,145.59

1,625,715.57

-1,191,405.24

-346,690.92

Year Ending 31/03/2024			Year Ending 31/03/2024
£			£
671,314.64	1	Balances brought forward	1,251,968.28
879,566.00	2	(+) Precept or Rates and Levies	1,024,716.00
2,154,024.24	3	(+) Total other receipts	7,943,282.60
315,922.58	4	(-) Staff costs	371,650.88
8,419.64	5	(-) Loan interest / capital repayments	109,604.73
2,128,594.38	6	(-) All other payments	8,140,052.07
1,251,968.28	7	(=) Balances carried forward	1,598,659.20

824,049	8	Total Value of cash and short term investments	2,069,518
94,107	9	Total fixed assets plus long term investments	227,541
500,000	10	Total borrowings	1,971,353

inexp	le1	le1(T)	le2	le2(T)	Costc	Costc(T)	Account	Account(T)	Original	Revised	Amount	Manual Adjustments	New Total
INC	IE1000	INCOME IE1010	Precept		K001	COUNCIL	84001	PARISH PRECEPTS	0.00	-1,024,716.00	-1,024,716.00		
INC	IE1000	INCOME IE1010	Precept						0.00	-1,024,716.00	-1,024,716.00		
INC	IE1000	INCOME IE1030	Interest		K002	FINANCE	88650	INTEREST RECEIVED	0.00	-20,000.00	-50,600.13		
INC	IE1000	INCOME IE1030	Interest						0.00	-20,000.00	-50,600.13		
INC	IE1000	INCOME IE1050	Miscellaneous Income		K003	STAFFING	87109	EVENT INCOME	0.00	0.00	-60.44		
INC	IE1000	INCOME IE1050	Miscellaneous Income		K003	STAFFING	88300	INCOME - MISCELLANEOUS	0.00	0.00	-10,340.34		
INC	IE1000	INCOME IE1050	Miscellaneous Income		K004	EVENTS A	84410	LENGTHSMAN INCOME	0.00	-4,500.00	-13,355.00		
INC	IE1000	INCOME IE1050	Miscellaneous Income		K004	EVENTS A	87100	RENTS	0.00	-11,000.00	-5,000.00		
INC	IE1000	INCOME IE1050	Miscellaneous Income		K004	EVENTS A	88300	INCOME - MISCELLANEOUS	0.00	0.00	-21,196.77		
INC	IE1000	INCOME IE1050	Miscellaneous Income		K011	EVENTS	88300	INCOME - MISCELLANEOUS	0.00	0.00	-1,670.99		
INC	IE1000	INCOME IE1050	Miscellaneous Income						0.00	-15,500.00	-51,632.54		
INC	IE1000	INCOME IE1070	WFDC Grant		K006	TOWN HA	84000	GRANT INCOME	0.00	0.00	-95,000.00		
INC	IE1000	INCOME IE1070	WFDC Grant						0.00	0.00	-95,000.00		
INC	IE1000	INCOME IE1071	Leveling Up Fund Grant		K006	TOWN HA	84006	GRANT INCOME LUF	0.00	-7,232,442.00	-6,141,243.43		
INC	IE1000	INCOME IE1071	Leveling Up Fund Grant						0.00	-7,232,442.00	-6,141,243.43		
INC	IE1000	INCOME IE1075	Other Grants		K006	TOWN HA	84008	GRANT INCOME NLHF	0.00	-249,696.00	-96,306.50		
INC	IE1000	INCOME IE1075	Other Grants		K011	EVENTS	84007	COMMUNITY GRANT -WFDC	0.00	0.00	-2,000.00		
INC	IE1000	INCOME IE1075	Other Grants						0.00	-249,696.00	-98,306.50		
INC	IE1000	INCOME IE1080	Town Hall Income		K006	TOWN HA	87110	PROPERTY RENTAL INCOME	0.00	-3,000.00	-6,000.00		
INC	IE1000	INCOME IE1080	Town Hall Income		K006	TOWN HA	88300	INCOME - MISCELLANEOUS	0.00	0.00	-500.00		
INC	IE1000	INCOME IE1080	Town Hall Income						0.00	-3,000.00	-6,500.00		
INC	IE1000	INCOME IE1110	Income - PWLB		K006	TOWN HA	88200	INCOME - PWLB	0.00	-1,500,000.00	-1,500,000.00		
INC	IE1000	INCOME IE1110	Income - PWLB						0.00	-1,500,000.00	-1,500,000.00		
INC	IE1000	INCOME IE1110	Income - PWLB						0.00	-1,500,000.00	-1,500,000.00		
EXP	IE2000	GENERAL IE2010	Staff Costs		K001	COUNCIL	11080	PAY AWARD CONTINGENCY	0.00	23,000.00	0.00		
EXP	IE2000	GENERAL IE2010	Staff Costs		K003	STAFFING	11010	BASIC PAY Salaries	0.00	132,000.00	114,237.94		
EXP	IE2000	GENERAL IE2010	Staff Costs		K003	STAFFING	11020	NIERS Salaries & Wages	0.00	11,756.00	11,335.71		
EXP	IE2000	GENERAL IE2010	Staff Costs		K003	STAFFING	11030	SUPER ERS CURRENT Salaries & Wages	0.00	5,870.00	4,320.00		
EXP	IE2000	GENERAL IE2010	Staff Costs		K003	STAFFING	12810	TOWN CRIER HONORARIUM	0.00	500.00	500.00		
EXP	IE2000	GENERAL IE2010	Staff Costs		K004	EVENTS A	11010	BASIC PAY Salaries	0.00	82,000.00	90,415.57		
EXP	IE2000	GENERAL IE2010	Staff Costs		K004	EVENTS A	11020	NIERS Salaries & Wages	0.00	8,800.00	9,966.84		
EXP	IE2000	GENERAL IE2010	Staff Costs		K004	EVENTS A	11030	SUPER ERS CURRENT Salaries & Wages	0.00	2,500.00	1,554.58		
EXP	IE2000	GENERAL IE2010	Staff Costs		K006	TOWN HA	11010	BASIC PAY Salaries	0.00	160,320.00	105,952.69		
EXP	IE2000	GENERAL IE2010	Staff Costs		K006	TOWN HA	11020	NIERS Salaries & Wages	0.00	9,832.00	10,855.70		
EXP	IE2000	GENERAL IE2010	Staff Costs		K006	TOWN HA	11030	SUPER ERS CURRENT Salaries & Wages	0.00	19,565.00	14,852.75		
EXP	IE2000	GENERAL IE2010	Staff Costs						0.00	456,143.00	363,994.87		
EXP	IE2000	GENERAL IE2020	Mayoral Allowances		K003	STAFFING	13085	MAYORS ALLOWANCE	0.00	6,860.00	8,156.01		
EXP	IE2000	GENERAL IE2020	Mayoral Allowances						0.00	6,860.00	8,156.01		
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	21510	MISCELLANEOUS LICENCES & RENTALS	0.00	3,500.00	1,152.00		
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	43014	PRINT MANAGEMENT RECHARGE	0.00	650.00	3,406.72		
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	43030	OFFICE STATIONERY	0.00	700.00	550.00		
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	43031	GENERAL OFFICE EXPENSES	0.00	2,600.00	4,966.90	792.6	5,759.5
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	44010	AUDIT FEE	0.00	2,520.00	5,380.00		
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	45010	POSTAGES	0.00	1,000.00	238.20		
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	45030	MOBILE PHONE CHARGES	0.00	1,100.00	80.00		
EXP	IE2000	GENERAL IE2030	General Office		K002	FINANCE	48020	SUBSCRIPTIONS TO ORGANISATIONS	0.00	3,400.00	3,386.30		
EXP	IE2000	GENERAL IE2030	General Office		K003	STAFFING	13080	OTHER EMPLOYEE EXPENSES	0.00	2,500.00	2,744.14		
EXP	IE2000	GENERAL IE2030	General Office		K003	STAFFING	44450	HR SUPPORT	0.00	4,000.00	3,000.00		
EXP	IE2000	GENERAL IE2030	General Office		K003	STAFFING	45010	POSTAGES	0.00	710.00	2.80		
EXP	IE2000	GENERAL IE2030	General Office		K003	STAFFING	49015	TRAINING	0.00	2,000.00	4,593.00		
EXP	IE2000	GENERAL IE2030	General Office		K004	EVENTS A	49015	TRAINING	0.00	1,000.00	813.32		
EXP	IE2000	GENERAL IE2030	General Office		K006	TOWN HA	48020	SUBSCRIPTIONS TO ORGANISATIONS	0.00	0.00	38.00		
EXP	IE2000	GENERAL IE2030	General Office						0.00	25,680.00	30,361.59	792.6	31,154.19
EXP	IE2000	GENERAL IE2050	Parishing / Town Council Cost		K003	STAFFING	41545	TWINNING	0.00	500.00	500.00		
EXP	IE2000	GENERAL IE2050	Parishing / Town Council Cost						0.00	500.00	500.00		
EXP	IE2000	GENERAL ADMINISTRATION							0.00	489,183.00	403,012.47		
EXP	IE3000	RUNNING IE2040	Miscellaneous Expenditure		K001	COUNCIL	41000	GENERAL CONTINGENCY	0.00	30,000.00	8,155.83		
EXP	IE3000	RUNNING IE2040	Miscellaneous Expenditure		K003	STAFFING	23700	RENT OF PROPERTY	0.00	19,500.00	26,686.55		
EXP	IE3000	RUNNING IE2040	Miscellaneous Expenditure						0.00	49,500.00	34,842.38		
EXP	IE3000	RUNNING IE3010	Insurance		K002	FINANCE	49030	GENERAL INSURANCE	0.00	30,000.00	11,573.43		
EXP	IE3000	RUNNING IE3010	Insurance						0.00	30,000.00	11,573.43		
EXP	IE3000	RUNNING IE3020	Mayor's Car		K003	STAFFING	31010	MAYORS VEHICLE COSTS	0.00	2,000.00	0.00		
EXP	IE3000	RUNNING IE3020	Mayor's Car						0.00	2,000.00	0.00		
EXP	IE3000	RUNNING IE3030	Civic Events		K003	STAFFING	42020	MAYOR AND CIVIC EXPENDITURE	0.00	9,000.00	7,093.09		
EXP	IE3000	RUNNING IE3030	Civic Events						0.00	9,000.00	7,093.09		
EXP	IE3000	RUNNING IE3040	Elections		K001	COUNCIL	43070	ELECTION EXPENSES	0.00	45,760.00	45,000.00		
EXP	IE3000	RUNNING IE3040	Elections						0.00	45,760.00	45,000.00		
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K002	FINANCE	44410	ICT SUPPORT	0.00	29,200.00	30,139.00	-792.6	29,346.4
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K002	FINANCE	44420	FINANCE SUPPORT	0.00	29,000.00	38,700.00		
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K002	FINANCE	44430	LEGAL SUPPORT	0.00	13,150.00	8,160.00		
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K004	EVENTS A	21410	MAINTENANCE OF GROUNDS	0.00	60,000.00	59,747.43	-15292	44,455.4
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K004	EVENTS A	21421	TOWN CENTRE HANGING FLOWERS	0.00	15,000.00	14,696.11	-291.56	14,404.6
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K004	EVENTS A	21430	ST MARYS CHURCHYARD MAINTENANCE	0.00	10,000.00	13,605.00		
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K004	EVENTS A	27041	MARK STREET PUBLIC CONVENIENCES CONTRACTOR CHARGES - CLEANING	0.00	25,000.00	24,880.00	-190	24,690.0
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K004	EVENTS A	42040	MAINTENANCE OF STREET FURNITURE	0.00	3,300.00	2,131.13		
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants		K006	TOWN HA	44440	FACILITIES MANAGEMENT SUPPORT	0.00	11,500.00	8,631.27		
EXP	IE3000	RUNNING IE3050	WFDC Services / Grants						0.00	200,150.00	200,889.94	-16566.16	184,123.78
EXP	IE3000	RUNNING IE3080	Christmas Lights		K004	EVENTS A	49130	CHRISTMAS LIGHTS	0.00	22,500.00	20,093.92		
EXP	IE3000	RUNNING IE3080	Christmas Lights						0.00	22,500.00	20,093.92		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21010	REPAIRS AND MAINTENANCE OF BUILDINGS	0.00	25,000.00	30,737.00		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21011	MARKET STREET PUBLIC CONVENIENCES REPAIRS AND MAINTENANCE OF BUILDINGS	0.00	1,000.00	2,628.00		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21012	TOWN COUNCIL PARKS	0.00	40,000.00	56,972.00	15583.56	72,555.6
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21030	STATUES AND MEMORIALS	0.00	1,500.00	2,057.16		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21031	CLOCK TOWER (OXFORD STREET) MAINTENANCE AND ELECTRICITY	0.00	1,000.00	810.74		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21032	WAR MEMORIALS MAINTENANCE	0.00	330.00	330.00		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21034	ST GEORGES PADDOLE POOL EXPENDITURE	0.00	10,000.00	1,253.68		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21036	ALLOTMENTS	0.00	5,000.00	5,782.20		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21037	DEFBRILATOR	0.00	500.00	216.93		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21038	WATER FEATURE	0.00	1,750.00	606.11		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21039	PLAY EQUIPMENT	0.00	4,070.00	2,884.35		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21040	TOWN CENTRE MARKET	0.00	180.00	190.00		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21411	LENGTHSMAN EXPENDITURE	0.00	4,500.00	7,217.46		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	21412	TREE WORKS	0.00	5,000.00	3,450.00		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	222030	ELECTRICITY	0.00	1,900.00	3,077.72		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	22231	MARKET STREET PUBLIC CONVENIENCES ELECTRICITY	0.00	3,100.00	2,279.33		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	23700	RENT OF PROPERTY	0.00	6,000.00	287.98		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	25010	MARKET STREET PUBLIC CONVENIENCES WATER AND SEWERAGE RATES	0.00	1,950.00	2,781.75		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	31010	MAYORS VEHICLE COSTS	0.00	100.00	62.06		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	31020	VEHICLE COSTS	0.00	8,000.00	7,558.28		
EXP	IE3000	RUNNING IE3105	Civic Assets		K004	EVENTS A	31040	MECHANICAL SWEEPER	0.00	6,000.00	34,850.00		

Kidderminster Town Council- Vision and Strategy 2025-2029

Delivering Services to the People of Kidderminster

Aims	What are we doing	What else will we do in the future	KPI/ How is success measured?
1.A Providing services/ amenities and working with other partners and stakeholders to help to deliver a well-presented and safer town centre	Street furniture, memorials, street cleaning, hanging baskets, floral displays, Lengthsman, street sweeping	Kidderminster in Bloom?	Number of complaints/ compliments received.
			Works completed in line with annual operations work programme.
			Launch of competition in 2026.
			Number of entries.
1B. Provide outstanding parks, playgrounds and public spaces	Providing 3 parks, with playgrounds and other facilities.		Number of complaints/ compliments received.
			Grass cutting 17 annual cuts Litter picking & Empty Bins April – Sep 4 x weekly, Oct – March x 2 weekly
			Quarterly & Annual Play Inspections Completed and reported.
			Trees will be surveyed ...
		Planning to take on other parks and open spaces.	When parks are transferred
	Achieve Green Flag Status for our parks.	Broadwaters first, then the other 2 parks	Achieving Green Flag status
	Supporting Tennis Club		Public access to tennis courts- number of public bookings per month?
1C. Provide public toilets	Providing toilets at Market Street, Broadwaters Park and	Future provision in Town Hall only?	Toilets opened and cleaned every day
		Charge for use?	Measure how many days closed
			Quarterly management meetings
1D. Run vibrant markets	Providing market space	Explore options with the BID, LSD, traders	Income generated.
			Number of stalls
1E. Provide allotments	Providing allotments	½ yearly meetings with site managers	Number of complaints/ compliments received.
1F. Provide value for money services for the communities we serve, by maximising income and controlling costs.	Budget setting,		Quarterly reports to F& O
	Budget monitoring and control		
	Financial Regs.,		Compliance and annual review

1G. Consider further devolution of services from other tiers of local government wherever we feel that this in in the best interests of the communities we serve.	Negotiating with WFDC		When assets/ services are transferred.

2. Make Kidderminster Town Hall a key community and civic asset

Aims	What are we doing	What else will we do in the future	KPI/ How is success measured?
2A. To make the Town Hall accessible and inclusive for all our communities	Transformation project	Podium	Number of complaints/ compliments received.
2B. Protecting and preserving the Town Hall, its artefacts and its heritage, on behalf of all of our communities.	Running and Maintaining. Loan Charges (£150K), Re-opening 2025 (£100K)	Encourage community knowledge and enjoyment of these assets	Number of visitors
	NLHF Project		
	Insuring the assets		
2C. Providing top class culture and entertainment events,	Transformation project	Hiring a business development executive to attract first class events and drive income generation through sales, including the Courtyard bar and café.	Achieving income targets
			Number of successful events held
			Occupation rates
			Survey and feedback
2D. Supporting the community use and enjoyment of the Town Hall	Transformation project	Hiring a business development executive to attract first class events	Number of successful events held
			Occupation rates
			Survey and feedback
2E. To provide accessible, inclusive Civic Offices to deliver services for the people of Kidderminster	Transformation project	Move back into Town Hall	Number of complaints/ compliments received.

3. Foster a real sense of Community and Civic Pride			
Aims	What are we doing	What else will we do in the future	KPI/ How is success measured?
3.A. To be “The Voice of Kidderminster”, by: <ul style="list-style-type: none"> By lobbying and working in partnership with WFDC, WCC, Kidderminster BID, and others on matters relating to Kidderminster 	Partnership working Outside Bodies reps	Consult relevant partners and stakeholders	Number of complaints/ compliments received.
			No. of referrals
			Responses from other bodies
			1 Press release per week
			1 newsletter (A4) per month
<ul style="list-style-type: none"> Responding to public consultations on behalf of the people of Kidderminster, 	Taking consultations to Council/ Committees for response		Outcomes from consultations
<ul style="list-style-type: none"> Fulfilling our role as a statutory consultee for planning applications within the parish area, 	Commenting on all applications within our parish area	Consult relevant partners and stakeholders	Submission of comments within the consultation period
<ul style="list-style-type: none"> Raising concerns with the relevant local and national organisations on behalf of the people of Kidderminster 	Responding to concerns raised	Encourage Members to submit motions.	No. of Motions
		Support public involvement	Outcomes from matters raised
3B. Upholding the Civic and Mayoral heritage of Kidderminster	Civic protocols; regalia, civic team; Mayor’s allowances	Review protocol.	Number of events the Mayor attends
			Number of visits to Mayor’s parlour
3C. Inspiring Civic events and Mayoral calendar	Established events, such as Remembrance Sunday, Mayor-making, Mayor’s Sunday, etc	Special events, such as VE 80	Size of attendance
			Review and feedback
3D. Enjoyable and inclusive community events	Established events, such as Christmas Lights, Santa in the town Hall,	Publicise and promote community events on our website/ social media	Size of attendance
			Review and feedback
	Supporting community organisations to hold their own events through financial assistance (grants)		Size of attendance
			Review and feedback

Aims	What are we doing	What else will we do in the future	KPI/ How is success measured?
3E. Celebrate and recognise individual and community achievements	Letters from the Mayor		Aim for 1 per week
		Community Awards?	Consider for budget 26-27?
3.F Encourage and support contributions to our public and community life	Financial assistance (grants)	Promote/ publicise	Public engagement
		Community Awards?	Consider for budget 26-27?
3.G Promote “Kidderminster in Bloom”		Awards Evening?	Consider for budget 26-27?
4. Take actions to address the climate emergency			
Aims	What are we doing	What else will we do in the future	KPI/ How is success measured?
4.A. To Ensure the activities of the Town Council are carbon neutral by 2035.	Working Group set up	Prepare action plan	Consider for budget 26-27?
4.B Promote biodiversity across our parks and open spaces	Working Group set up	Update reports to Operational services Committee	??
	Policy agreed and being implemented		
4.C Actively encourage and support actions that will make Kidderminster as a whole more environmentally sustainable.	Supporting community organisations involved in community projects through financial assistance (grants).	Publicise and promote projects and messages on our website/ social media	Review and feedback
		Consult relevant groups regarding relevant issues, where they arise.	Outcomes and level of engagement

5. Provide focused support for young people, the elderly, minorities and the vulnerable			
Aims	What are we doing	What else will we do in the future	KPI/ How is success measured?
5.A. Provide funding to organisations which support these groups in Kidderminster	Supporting community organisations involved in community projects through financial assistance (grants).	Publicise and promote projects and messages on our website/ social media	Review and feedback
		Consult relevant groups regarding relevant issues, where they arise.	Outcomes
5.B. Support and promote initiatives to make Kidderminster a more inclusive town	Supporting community organisations involved in community projects through financial assistance (grants).	Publicise and promote projects and messages on our website/ social media	Review and feedback
		Consult relevant groups regarding relevant issues, where they arise.	Outcomes and level of engagement.

Kidderminster Town Council

Finance and Overview Committee – Date: 11th June 2025

Agenda Item 12: Local Government reorganisation and Devolution Proposals

To recommend to Full Council the Council's approach to this matter, including asset and service transfers and financial arrangements for same.

Report by: Adam Stockhall – Public Realm and Operations Manager

1. Purpose of Report

To seek approval from the Finance and Overview Committee and note key matters regarding the ongoing devolution programme—specifically, the transfer of public assets and services from Wyre Forest District Council (WFDC) to Kidderminster Town Council (KTC).

2. Background

In 2022, WFDC transferred three parks to KTC:

- St. Georges Park
- Broadwater Park
- Baxter Gardens

This forms part of a broader devolution initiative aimed at transferring suitable local assets to town councils to enhance community-focused management.

A maintenance contract for these three parks is in place with MB&G, effective from 1 April 2024 to 31 March 2026, with an option for a one-year extension.

Annual Contract Value: £51,000

3. Originally Proposed Asset Transfers

Phase 1 (2025)	Phase 2 (2026/27)	Phase 3 (2028)
King George V Park	Springfield Park	Brinton Park
Willowfield Park	Spennells Play Area	
Forester Way Park	Bewdley Hill Wood	
Jerusalem Walk Park		

Under the original proposal, KTC would assume ownership of Phase 1 assets on 1 April 2025. WFDC would continue maintenance for up to 12 months at no cost to KTC and provide a one-off grant of **£15,000**.

4. Devolution Considerations

The Committee is asked to:

- Review the list of assets held by WFDC in the parish of Kidderminster .
(Appendix 1)
- Authorise officers to conduct due diligence on all proposed assets.
- Assess the financial implications—short and long term.
- Consider associated risks, including legal liabilities, maintenance obligations, and delivery capacity
- Require the relevant independent surveys as noted in the table below, to be funded by WFDC.
- Require WFDC to pay KTC legal fees for any transfer.

Wyre Forest Leisure Centre

- Consider exploring Wyre Forest Leisure Centre opportunity.
- **Officer Comments**

Following review of the asset register from WFDC, officers recommend considering the transfer of all Kidderminster parks, possibly with the exception of White Wickets, due to both the complexities and overall condition of both the play and carpark, and **excluding the two Public Realm parks**, which should only be revisited after the completion of the connectivity project.

- All sites contain elements that require risk assessment prior to transfer. A summary of concerns is as follows:

Parks/Play Areas	Facilities/Equipment/Features	Notes
King George V Park	Play Area, Football, Basketball, Trees	Condition survey of all play equipment
Willowfield Park	Play Area	Condition survey of all play equipment
Forester Way Park	Play Area, Trees	Play and tree surveys
Jerusalem Walk Park	Play Area, Shelter	Condition survey of all play equipment
Springfield Park	Water Dams, Pool, Stream, Play Area, Outbuilding (Changing Rooms), Café, Football Pitches, Car Park, Trees	Dam inspections, structural condition surveys (outbuildings), lease agreements, play/tree/pool surveys
Spennells Park	Car Park, BMX Track, MUGA (with goals & basketball), Play Equipment, Trees	Play and tree surveys
White Wickets	Driveway, Car Park, Play Equipment, Football & Rugby Pitches, Outbuilding, Trees	Car park condition survey, structural report (outbuilding), play/tree surveys, lease agreements, BMX track survey.

Bewdley Hill Wood	Large Mature Trees	Tree survey
Brinton Park	Car Park, Play Equipment, Skate/BMX Track, Tennis Courts, Football Pitch, Bandstand, Outbuildings (Toilets), Splash Park, Trees	Car park survey, splash pad and plant room condition survey, structural reports (outbuildings/bandstand), lease agreements, 3rd party user considerations (e.g. Twigs, café) TUPE implications for existing WFDC staff

Car Parks	Notes
Batemans Yard	Condition Surveys of Surface and Machines. Income Generated
Pike Mills	Condition Surveys of Surface and Machines. Income Generated
Market Street	Condition Surveys of Surface and Machines. Income Generated
Aldi	Condition Surveys of Surface and Machines. Income Generated
Comberton Place	Condition Surveys of Surface and Machines. Income Generated

5. Financial Overview

Parks

- **Estimated Additional Annual Grounds Maintenance Cost:** £350,000 – £400,000
- **Precept Impact:** Approximately 8% increase for every £100,000 added to the council's budget

These figures cover only grounds maintenance at current SLA levels. They do *not* include staffing, ongoing repairs, or operational costs for facilities such as splash pads or public toilets.

Car Parks

- Will require management through a formal SLA for enforcement and back-office functions.
- Repairs and maintenance budgets to be shared between KTC and WFDC.

Recommendation

It is **recommended that KTC defers** the decision to transfer the following parks:

- King George V Park
- Willowfield Park
- Forester Way Park
- Jerusalem Walk Park

This deferral will allow for the consideration of a wider, more strategic package in light of recent communications from WFDC regarding devolution.

A formal response will be prepared for WFDC (date to be confirmed), accompanied by a detailed asset list and financial breakdown.

It is recommended that all future park transfers be governed under a **single consolidated Service Level Agreement (SLA)** to ensure effective and value-driven contract management.

It is also recommended that the Public Realm and Operations Manager and Officer continue to work collaboratively with WFDC officers on the agreed package for parks, as well as any additional services for which the Council seeks information.

Recommend Officers to request WFDC pay KTC legal fees for any asset transfer and independent condition surveys.

To recommend Officers seek details on the following, to share at the next Finance and Overview committee meeting.

Parks/Play Areas	Notes
King George V Park	Condition survey of all play equipment
Willowfield Park	Condition survey of all play equipment
Forester Way Park	Play and tree surveys
Jerusalem Walk Park	Condition survey of all play equipment
Springfield Park	Dam inspections, structural condition surveys (outbuildings, hard standing), lease agreements, play/tree/pool surveys
Spennells Park	Play and tree surveys
White Wickets	Car park condition survey, structural report (outbuilding, hard standing), play/tree surveys, lease agreements, BMX track survey.
Bewdley Hill Wood	Tree survey
Brinton Park	Car park survey, splash pad and plant room condition survey, structural reports (outbuildings/bandstand, hard standing), lease agreements, 3rd party user considerations (e.g. Twigs, café) How Much in repairs has the Splash pad had spent during the past three years, and issues. HLF Project stipulations.
TUPE	TUPE implications for existing WFDC staff
S106 Funds	Available S106 Monies
Financials	Received
Friends of the Parks	Which Parks have associated Friends
Car Parks	Condition Surveys of both asset and ticket machine.
Leisure Centre	Details of Lease, associated Costs, Financials

Unique asset identity	Name of asset	Street name	Postcode	Map reference (OS Eastings and Northings)	Asset tenure type	Tenure details	Asset holding type
Admin buildings							
AB160	GREEN STREET DEPOT	GREEN STREET	DY10 1HA	383096.702E 275909.298N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY, PART LICENSED OUT	LAND AND PERMANENT BUILDING
AB180	WYRE FOREST HOUSE	FINEPOINT WAY	DY11 7WF	381718.262E 273598.472N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY, PART LEASED OUT	LAND AND PERMANENT BUILDING
Community Centres							
DC180	TULIP TREE DAY CENTRE	CASTLE ROAD	DY11 6TH	383048.568E 276198.142N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDING
Cemetery							
CM410	KIDDERMINSTER CEMETERY	PARK LANE	DY11 6TB	382667.041E 276151.141N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND AND PERMANENT BUILDING
CM510	WYRE FOREST CEMETERY & CREMATORIUM	MINSTER ROAD	DY13 8DE	381850.856E 273159.939N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDING
Leisure centres							
	WYRE FOREST LEISURE CENTRE	SILVERWOODS	DY11 7DT	382488.43E 274835.42N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDING
Car park							
CP0203	BATEMAN'S YARD CAR PARK	NEW ROAD	DY10 1AF	383292.971E 276402.165N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
CP0205	BROMSGROVE STREET CAR PARK	BROMSGROVE STREET	DY10 1PD	383351.134E 276626.856N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
CP0209	STADIUM CLOSE CAR PARK	HOO ROAD	DY10 1NJ	383599.458E 275990.332N	FREEHOLD	LEASED OUT	LAND ONLY
CP0213	PIKE MILLS CAR PARK	GREEN STREET	DY10 1JF	383288.902E 276327.84N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
CP0218	ST MARY'S CHURCH CAR PARK	CLENSMORE STREET	DY10 2JN	383025.542E 276912.537N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
CP0223	MARKET STREET CAR PARK	MARKET STREET	DY10 1LX	383197.044E 276378.116N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
CP0225	COMBERTON PLACE CAR PARK	COMBERTON PLACE	DY10 1QR	383663.559E 276320.147N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OP22K11	BULL RING CAR PARK	BULL RING	DY10 2DS	383085.326E 276707.22N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
Public conveniences							
PC31102	BRINTON PARK ADDITIONAL PUBLIC CONVENIENCES	SUTTON ROAD	DY11 6QT	382571.60E 275846.30N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND AND PERMANENT BUILDING
PC31103	BRINTON PARK MAIN PUBLIC CONVENIENCES	SUTTON ROAD	DY11 6QT	382457.62E 275705.87N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND AND PERMANENT BUILDING
Open Space/Community Assets							
	PUBLIC OPEN SPACE - PIPISTRELLE DRIVE	PIPISTRELLE DRIVE	DY10 3FL	384843.31E 275641.98N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61002	SPENNELLS NATURE RESERVE	GOLDCREST DRIVE	DY10 4EF	384657.746E 274870.804N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61003	RIFLE RANGE NATURE RESERVE	RIFLE RANGE ROAD	DY11 7NN	381152.71E 274922.883N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61004	PUXTON MARSH NATURE RESERVE	PUXTON DRIVE	DY10 4HQ	382837.977E 277851.023N	PART FREEHOLD, PART LEASEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61008	BLAKEMARSH NATURE RESERVE	HABBERLEY ROAD	DY11 5PN	381647.204E 277314.158N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61011	VICARAGE HEATH NATURE RESERVE	WALTER NASH ROAD EAST	DY11 7EA	381638.382E 274145.505N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61070	STOURVALE WORKS NATURE RESERVE	ALDER DRIVE	DY10 2LD	382972.3765E 277612.735N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61030	PUBLIC OPEN SPACE - BEWDLEY HILL WOOD	BEWDLEY HILL	DY11 6JA	381850.311E 276161.245N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61031	PUBLIC OPEN SPACE - LAND AT PINERIDGE DRIVE	PINERIDGE DRIVE	DY11 6BG	381831.85E 276382.676N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61032	PUBLIC OPEN SPACE - SHERATON DRIVE	SHERATON DRIVE	DY10 3QR	384745.179E 276847.299N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61033	PUBLIC OPEN SPACE - BELVEDERE DRIVE	BELVEDERE DRIVE	DY10 3AT	384460.508E 276174.686N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61037	PUBLIC OPEN SPACE - WILLOWFIELD DRIVE	WILLOWFIELD DRIVE	DY11 5HA	382432.433E 278076.014N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61038	PUBLIC OPEN SPACE - FORESTER WAY	FORESTER WAY	DY10 1NW	383366.083E 275081.422N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61039	PUBLIC OPEN SPACE - LUDLOW ROAD	LUDLOW ROAD	DY10 1NR	383344.462E 275141.773N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61040	PUBLIC OPEN SPACE - FALCON CLOSE	FALCON CLOSE	DY10 1NN	383223.132E 275010.993N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61041	PUBLIC OPEN SPACE - ST GEORGE'S PLACE	ST GEORGE'S PLACE	DY10 2ES	383467.604E 277061.972N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61043	PUBLIC OPEN SPACE - REAR OF KENILWORTH DRIVE	REAR OF KENILWORTH DRIVE	DY10 1YE	383342.046E 274401.437N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61045	PUBLIC OPEN SPACE - WALTER NASH ROAD EAST	WALTER NASH ROAD EAST	DY11 7EA	382017.894E 274426.511N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61046	PUBLIC OPEN SPACE - WHITEHOUSE ROAD	WHITEHOUSE ROAD	DY10 1HT	382794.272E 275588.44N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61047	PUBLIC OPEN SPACE - LEA CAUSEWAY	LEA CAUSEWAY	DY11 6PB	381532.704E 275980.857N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61051	PUBLIC OPEN SPACE - HERONSWOOD ROAD	HERONSWOOD ROAD	DY10 4ET	384422.537E 275012.663N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY

OS61052	PUBLIC OPEN SPACE - YELLOW HAMMER COURT	YELLOW HAMMER COURT	DY10 4RR	384398.211E 274468.561N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61053	PUBLIC OPEN SPACE - ORIOLE GROVE	ORIOLE GROVE	DY10 4HG	384541.169E 274892.838N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61054	PUBLIC OPEN SPACE - MALLARD AVENUE	MALLARD AVENUE	DY10 4AE	384663.146E 275386.301N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61056	PUBLIC OPEN SPACE - PARTRIDGE GROVE	PARTRIDGE GROVE	DY10 4HH	384560.727E 274739.121N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61057	PUBLIC OPEN SPAE - BARN OWL PLACE	BARN OWL PLACE	DY10 4UN	384118.418E 274522.768N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61058	PUBLIC OPEN SPACE - PIPIT COURT	PIPIT COURT	DY10 4UL	384011.115E 274601.266N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61059	PUBLIC OPEN SPACE - SWIFT PARK GROVE	SWIFT PARK GROVE	DY10 4HN	384767.859E 274696.476N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61060	PUBLIC OPEN SPACE - BRAMBLING RISE	BRAMBLING RISE	DY10 4JQ	384713.94E 274433.226N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61061	PUBLIC OPEN SPACE - NIGHTINGALE DRIVE	NIGHTINGALE DRIVE	DY10 4JJ	384652.029E 274568.57N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61062	PUBLIC OPEN SPAE - FIRECREST WAY	FIRECREST WAY	DY10 4TF	384489.204E 274315.512N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61063	PUBLIC OPEN SPACE - EGRET COURT	EGRET COURT	DY10 4SS	384379.489E 274254.567N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61064	PUBLIC OPEN SPACE - CAPTAINS POOL ROAD	CAPTAINS POOL ROAD	DY10 4RP	384204.61E 274346.43N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61065	PUBLIC OPEN SPACE - REAR OF CHAFFINCH DRIVE	CHAFFINCH DRIVE	DY10 4SY	383815.147E 274384.269N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61066	PUBLIC OPEN SPACE - COMBERTON ROAD	COMBERTON ROAD	DY10 4RZ	384859.578E 275321.653N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61067	PUBLIC OPEN SPACE - HERONSWOOD ROAD	HERONSWOOD ROAD	DY10 4EX	383995.92E 274745.40N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
OS61068	PUBLIC OPEN SPACE - OFF LESWELL LANE	LESWELL LANE	DY10 1RL	383642.62E 276895.48N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
PC31011	LAND AT MILL STREET (FORMER SITE OF PUBLIC WCs)	MILL STREET	DY11 6XB	382514.153E 276923.838N	FREEHOLD	LEASED OUT	LAND ONLY
OP22K00	SITE OF FORMER SHOPS	WORCESTER STREET	DY10 1EN	383359.2015E 276450.509N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
Play Area/Park							
PK61040	WHITE WICKETS SPORTS GROUND	FRANCHE ROAD	DY11 5AL	381800.00E 277451.92N	FREEHOLD	PART OCCUPIED BY LOCAL AUTHORITY, PART LEASED OUT	LAND ONLY
PK61040A	WHITE WICKETS CHANGING ROOMS	FRANCHE ROAD	DY11 5AL	381814.88E 277398.04N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
PK61040B	WHITE WICKETS BOWLING GREEN	FRANCHE ROAD	DY11 5AL	381897.89E 277295.67N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
PK61060	BRINTON PARK	STOURPORT ROAD	DY11 7BB	382521.465E 275887.737N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
SKATE2	BRINTON PARK SKATE PARK	STOURPORT ROAD	DY11 7BB	382615.61E 275924.83N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
BRINTON	BRINTON PARK MEMORIAL	STOURPORT ROAD	DY11 7BB	382509.39E 275734.98N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
PK61061	BRINTON PARK NURSERY BUILDINGS	SUTTON ROAD	DY11 6QT	382383.66E 275658.37N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
PK61062	BRINTON PARK GARAGES AND STORES	SUTTON ROAD	DY11 6QT	382398.10E 275640.32N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND AND PERMANENT BUILDINGS
PK61063	BRINTON PARK RANGER STATION	SUTTON ROAD	DY11 6QT	382387.84E 275694.85N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND AND PERMANENT BUILDINGS
PK61064	BRINTON PARK SONS OF REST PAVILLION	SUTTON ROAD	DY11 6QT	382422.70E 275599.56N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND AND PERMANENT BUILDINGS
PK61070	SPRINGFIELD PARK	SPRINGFIELD LANE	DY10 2PS	383709.625E 277982.374N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	LAND ONLY
PK61070C	Springfield Park Sports Fields	SPRINGFIELD LANE	DY10 2PS	383407.92E 278062.58N	FREEHOLD	PART OCCUPIED BY LOCAL AUTHORITY, PART LEASED OUT	LAND ONLY
PK61070D	Springfield Park All Weather Sports Pitch	SPRINGFIELD LANE	DY10 2PS	383407.92E 278062.58N	FREEHOLD	PART OCCUPIED BY LOCAL AUTHORITY, PART LEASED OUT	LAND ONLY
SF37010	MARLPOOL LANE SPORTS FIELD	FRANCHE ROAD	DY11 5AG	382203.664E 277508.695N	FREEHOLD	GROUND LEASED OUT	LAND AND PERMANENT BUILDINGS
SF37020	AGGBOROUGH STADIUM	HOO ROAD	DY10 1NB	383571.551E 275849.517N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
SF37030	HARRIERS SOCIAL & SUPPORTERS CLUB	HOO ROAD	DY10 1NB	383647.55E 275904.47N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
SF37060	HABBERLEY ROAD SPORTS FIELD	HABBERLEY ROAD	DY11 5PG	381755.36E 277020.827N	FREEHOLD	GROUND LEASED OUT	LAND AND PERMANENT BUILDINGS
SF37090	KING GEORGE V PLAYING FIELD	MARLPOOL ROAD	DY11 5HS	381949.479E 278097.181N	FREEHOLD	HELD ON TRUST BY LOCAL AUTHORITY	LAND ONLY
Commercial							
IE630	COPPICE TRADING ESTATE	WALTER NASH ROAD WEST	DY11 7QY	381590.115E 273871.344N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
IE6320	FIRS TRADING ESTATE	PARKER PLACE	DY11 7QN	382037.20E 273420.09N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
IE63300	OLDINGTON TRADING ESTATE	STOURPORT ROAD	DY11 7QT	381898.991E 274178.113N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
IE6340	HOOBROOK TRADING ESTATE	WORCESTER ROAD	DY10 1HY	383122.885E 275087.779N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
IE650	1-26 HOOBROOK ENTERPRISE CENTRE	WORCESTER ROAD	DY10 1HB	383119.146E 274825.992N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
MK21010	1-14 COMBERTON PLACE	COMBERTON PLACE	DY10 1QT	383737.257E 276318.801N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS

FOREST	FOREST HOUSE	EDWIN AVENUE	DY11 7SZ	383330.94E 274014.38N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
IE660	GOLDTHORN ROAD	GOLDTHORN ROAD	DY11 7JN	382272.171E 274978.721N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
OPSSK09	75-81 WORCESTER STREET AND 17-18 HIGH STREET	WORCESTER ST/HIGH ST	DY10 1EH	383232.033E 27665.746N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
OP22K32	RIVERSIDE	EXCHANGE STREET	DY10 1BY	383114.074E 276487.754N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
	FOREST INDUSTRIAL PARK	SILVERWOODS WAY	DY11 7FX	382446.344E 274549.751N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
	UNITY PARK	SILVERWOODS WAY	DY10 1DG	383099.888E 274858.348N	FREEHOLD	LEASED OUT	LAND AND PERMANENT BUILDINGS
	OXFORD STREET/WORCESTER STREET	OXFORD STREET	DY10 1BB	383218.222E 276571.639N	FREEHOLD	VACANT	BUILDINGS
	OXFORD STREET/WORCESTER STREET	WORCESTER STREET	DY10 1EL	383240.866E 276580.711N	FREEHOLD	VACANT	BUILDINGS
	PIANO BUILDING & BUS STATION	WEAVERS WHARF	DY10 1AA	382993.65E 276467.29N	FREEHOLD	VACANT	BUILDINGS
Kidderminster							
OP22K02	AYKROYD HOUSE	HOO ROAD	DY10 1NB	383518.464E 275734.176N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22K04	LAND AT CHURCHFIELDS	CHURCHFIELDS	DY10 2JL	383276.435E 277103.889N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22K05	CAR PARKING LAND	CHURCH STREET	DY10 2AH	383048.942E 276838.503N	FREEHOLD	LEASED OUT	LAND ONLY
OP22K10	ROWLAND HILL CENTRE	VICAR STREET	DY10 1EJ	383203.351E 276616.267N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22K21	OLD COURT HOUSE	WORCESTER STREET	DY10 1EW	383409.4795E 276472.289N	FREEHOLD	PART OCCUPIED BY LOCAL AUTHORITY, PART LEASED OUT	LAND AND PERMANENT BUILDINGS
OP22K23	LAND AT CROSSLEY PARK	CARPET TRADES WAY	DY11 6DY	382759.558E 277309.853N	FREEHOLD	VACANT	LAND ONLY
OP22K24	LAND AT CORNER LION STREET/COVENTRY STREET	LION HILL	DY10 1PT	383410.26E 276784.73N	FREEHOLD	VACANT	LAND ONLY
OP22K25	LAND AT RADFORD AVENUE	RADFORD AVENUE	DY10 2ES	383355.401E 277104.802N	FREEHOLD	VACANT	LAND ONLY
OP22K27	LAND OFF WORCESTER ROAD	WORCESTER ROAD	DY10 1JS	383347.136E 274852.14N	FREEHOLD	VACANT	LAND ONLY
OP22K28	LAND AT PARK LANE	PARK LANE	DY11 6RY	382912.741E 276432.259N	FREEHOLD	VACANT	LAND ONLY
OP22K28	2ND PARCEL OF LAND AT PARK LANE	PARK LANE	DY11 6TG	382836.42E 276577.98N	FREEHOLD	VACANT	LAND ONLY
OP22K30	LAND AT GEORGE STREET/ANCHORFIELDS	GEORGE STREET	DY10 1PZ	383536.989E 276550.628N	FREEHOLD	VACANT	LAND ONLY
OP22K31	LAND AT ROUND HILL BRIDGE	WORCESTER ROAD ISLAND	DY10 1HS	382913.129E 275761.637N	FREEHOLD	VACANT	LAND ONLY
OP22K32	2 PARCELS OF LAND ADJ ASDA	NEW ROAD	DY10 1HG	382964.81E 275930.51N	FREEHOLD	VACANT	LAND ONLY
Sub Stations							
OP22SS04	ELECTRICITY SUBSTATION 3370 (CHERRY ORCHARD)	CHERRY ORCHARD	DY10 1SD	383891.22E 276659.452N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS01	ELECTRICITY SUBSTATION 7863 (BENNETT STREET)	BENNETT STREET	DY11 6XX	382356.283E 276855.708N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS03	ELECTRICITY SUBSTATION 33048 (CHAUCER CRESCENT)	CHAUCER CRESCENT	DY10 3XF	385250.623E 276489.584N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS06	ELECTRICITY SUBSTATION 33052 (SHAKESPEARE DRIVE)	SHAKESPEARE DRIVE	DY10 3QW	384969.908E 277026.242N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS08	ELECTRICITY SUBSTATION 8448 (AGGBOROUGH CRESCENT)	AGGBOROUGH CRESCENT	DY10 1LG	383243.397E 275349.531N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS09	ELECTRICITY SUBSTATION 7650 (STADIUM CLOSE)	STADIUM CLOSE	DY10 1NB	383554.14E 275939.68N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS16	ELECTRICITY SUBSTATION 8463 (PROSPECT HILL)	PROSPECT HILL	DY10 1PA	383385.676E 276547.717N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS23	ELECTRICITY SUBSTATION (COMBERTON ROAD)	COMBERTON ROAD	DY10 4RZ	384854.429E 275324.89N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS25	ELECTRICITY SUBSTATION (PROSPECT LANE)	PROSPECT LANE	DY10 1PD	383292.831E 276693.547N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS27	ELECTRICITY SUBSTATION (BRINTON PARK)	TALBOT STREET	DY11 6QU	382344.29E 275956.72N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS13	ELECTRICITY SUBSTATION (COMBERTON PLACE)	COMBERTON PLACE	DY10 1QR	383727.68E 276287.13N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS21	ELECTRICITY SUBSTATION (COPPICE T.E.)	COPPICE T.E.	DY11 7QY	381573.53E 273907.55N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS15	ELECTRICITY SUBSTATION (OLDINGTON T.E.)	OLDINGTON T.E.	DY11 7QP	381892.54E 274165.14N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS14	ELECTRICITY SUBSTATION (NEW ROAD)	NEW ROAD	DY10 1AF	383292.971E 276402.165N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
OP22SS11	ELECTRICITY SUBSTATION (HOOBROOK I.E.)	HOOBROOK I.E.	DY10 1DG	383125.49E 274876.76N	FREEHOLD	GROUND LEASED OUT	LAND ONLY
Regeneration							
	MARKET STREET	MARKET STREET	DY10 1AB	383246.82E 276436.43N	FREEHOLD	VACANT	LAND ONLY
SF37050	FORMER CLENSMORE STREET SPORTS FIELD	CLENSMORE STREET	DY10 2JS	382924.859E 277087.698N	FREEHOLD	VACANT	LAND ONLY
Housing							
	SHAW AVENUE	SHAW AVENUE	DY10 3YX	384931.10E 276851.31N	FREEHOLD	VACANT	BUILDINGS
	MILLPOND HOUSE	CASTLE ROAD	DY10 1HW	383139.279E 276188.524N	FREEHOLD	OCCUPIED BY LOCAL AUTHORITY	BUILDINGS

COMMUNITY AND ENVIRONMENT

Detail	2024/25	2024/25	2025/26	2026/27	2027/28
	Original	Revised	Estimate	Estimate	Estimate
P045 PARKS, GREEN SPACES AND ENVIRONMENT SERVICES					
A125 PARKS AND GREEN SPACES					
R160 Parks and Green Spaces					
<u>EXPENDITURE</u>					
EMPLOYEE COSTS					
Direct Employee Expenses	£0	£394,370	£446,490	£456,940	£466,330
Vacancy Savings	(£10,010)	(£5,060)	(£10,110)	(£10,310)	(£10,520)
Indirect Employee Expenses	£0	£1,680	£1,700	£1,720	£1,730
PREMISES RELATED EXPENDITURE					
Repairs, Alterations & Maintenance of Buildings	£31,870	£31,870	£32,670	£33,480	£34,320
Repairs, Alterations & Maintenance of Grounds	£713,380	£249,910	£265,500	£267,150	£274,350
Energy Costs	£19,420	£19,420	£21,370	£22,000	£22,670
Rents	£400	£400	£400	£400	£400
Non-Domestic Rates	£2,580	£2,650	£2,730	£2,810	£2,900
Water Services	£2,000	£1,000	£1,000	£1,000	£1,000
Fixtures & Fittings	£120	£120	£120	£120	£120
Apportionment of Expenses of Operational Buildings	£13,540	£19,470	£20,250	£20,750	£21,190
Cleaning & Domestic Supplies	£12,710	£13,560	£13,830	£14,110	£14,390
Premises Insurance	£1,110	£1,500	£1,720	£1,810	£1,900
TRANSPORT RELATED EXPENDITURE					
Direct Transport Costs - Vehicles	£62,050	£94,050	£106,530	£108,500	£110,590
Direct Transport Costs - Plant	£0	£2,500	£2,500	£2,500	£2,500
Transport Insurance	£18,480	£21,300	£21,750	£22,800	£24,000
SUPPLIES & SERVICES					
Equipment, Furniture & Materials	£135,700	£214,700	£214,700	£214,700	£214,700
Clothing, Uniforms and Laundry	£0	£3,250	£3,250	£3,250	£3,250
Printing, Stationery & General Office Expenses	£0	£10	£10	£10	£10
Services	£16,560	£24,790	£26,690	£28,260	£28,810
Communications & Computing	£200	£5,200	£5,580	£5,760	£6,140
Grants & Subscriptions	£330	£330	£330	£330	£330
Food Hygiene Training Expenditure	£6,040	£0	£0	£0	£0
Miscellaneous Expenses	£0	£40,000	£0	£0	£0
THIRD PARTY PAYMENTS (SERVICES PROVIDED)					
Private Contractors	£0	£55,200	£700	£700	£700
SUPPORT SERVICES					
Financial Services	£9,290	£15,670	£18,080	£18,380	£18,760
Legal Services	£7,230	£5,580	£6,020	£6,130	£6,200
Facilities Management	£4,100	£1,870	£0	£0	£0
Property Services	£0	£4,330	£4,700	£4,980	£5,000
Community Well-Being and Environment - Depot	£136,290	£232,070	£272,790	£277,620	£279,050
Departmental Administrative Expenses	£0	£4,320	£4,710	£4,920	£5,150
CAPITAL CHARGES					
Depreciation	£84,930	£79,240	£79,120	£139,160	£191,530
GROSS EXPENDITURE	£1,268,320	£1,535,300	£1,565,130	£1,649,980	£1,727,500
<u>INCOME</u>					
.					
Other Grants, Reimbursements & Contributions	(£126,810)	(£150,000)	(£100,000)	(£100,000)	(£100,000)
Customer & Client Receipts	(£17,340)	(£112,400)	(£97,150)	(£101,110)	(£105,070)
Recharges	£0	(£167,010)	(£167,460)	(£169,530)	(£171,760)
Use of Earmarked Reserve	£0	(£40,000)	£0	£0	£0

GROSS INCOME	(£144,150)	(£469,410)	(£364,610)	(£370,640)	(£376,830)
NET EXPENDITURE/(INCOME)	£1,124,170	£1,065,890	£1,200,520	£1,279,340	£1,350,670

COMMUNITY AND ENVIRONMENT

Detail	2024/25	2024/25	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
	Original	Revised			
P045 PARKS, GREEN SPACES AND ENVIRONMENT SERVICES					
A025 PUBLIC CONVENIENCES					
R035 Public Conveniences					
<u>EXPENDITURE</u>					
PREMISES RELATED EXPENDITURE					
Repairs, Alterations & Maintenance of Buildings	£10,250	£10,250	£10,500	£10,770	£11,040
Repairs, Alterations & Maintenance of Grounds	£0	£3,260	£3,580	£3,640	£3,640
Energy Costs	£410	£410	£450	£460	£480
Water Services	£2,500	£2,500	£2,500	£2,500	£2,500
Cleaning & Domestic Supplies	£30,280	£31,990	£32,530	£33,080	£33,640
Premises Insurance	£10	£0	£0	£0	£0
SUPPLIES & SERVICES					
Equipment, Furniture & Materials	£4,000	£4,000	£4,000	£4,000	£4,000
Clothing, Uniforms and Laundry	£100	£0	£0	£0	£0
Services	£0	£2,110	£0	£0	£0
SUPPORT SERVICES					
Financial Services	£2,750	£2,310	£2,410	£2,420	£2,450
Facilities Management	£2,460	£1,120	£0	£0	£0
Property Services	£0	£2,600	£2,820	£2,980	£3,010
Community Well-Being and Environment - Depot	£5,300	£1,010	£6,130	£6,340	£6,460
Departmental Administrative Expenses	£0	£640	£630	£650	£670
GROSS EXPENDITURE	£58,060	£62,200	£65,550	£66,840	£67,890
<u>INCOME</u>					
.					
Other Grants, Reimbursements & Contributions	(£20,200)	£0	£0	£0	£0
Customer & Client Receipts	£0	(£24,690)	(£24,690)	(£24,690)	(£24,690)
Recharges	(£18,980)	(£20,240)	(£20,640)	(£21,060)	(£21,480)
GROSS INCOME	(£39,180)	(£44,930)	(£45,330)	(£45,750)	(£46,170)
NET EXPENDITURE/(INCOME)	£18,880	£17,270	£20,220	£21,090	£21,720

COMMUNITY AND ENVIRONMENT

Detail	2024/25	2024/25	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
	Original	Revised			
P045 PARKS, GREEN SPACES AND ENVIRONMENT SERVICES					
A085 SPORTS PITCHES AND FACILITIES					
R095 Sports Pitches and Facilities					
<u>EXPENDITURE</u>					
PREMISES RELATED EXPENDITURE					
Repairs, Alterations & Maintenance of Buildings	£3,310	£3,310	£3,390	£3,470	£3,570
Repairs, Alterations & Maintenance of Grounds	£3,360	£3,360	£3,370	£3,410	£3,460
Energy Costs	£340	£340	£370	£390	£400
Non-Domestic Rates	£3,190	£3,140	£3,240	£3,330	£3,440
Water Services	£150	£150	£150	£150	£150
Premises Insurance	£760	£1,030	£1,180	£1,230	£1,300
SUPPORT SERVICES					
Legal Services	£2,710	£2,820	£3,040	£3,100	£3,170
CAPITAL CHARGES					
Depreciation	£35,550	£36,230	£36,230	£36,230	£36,230
GROSS EXPENDITURE	£49,370	£50,380	£50,970	£51,310	£51,720
NET EXPENDITURE/(INCOME)	£49,370	£50,380	£50,970	£51,310	£51,720

COMMUNITY AND ENVIRONMENT

Detail	2024/25	2024/25	2025/26	2026/27	2027/28
	Original	Revised	Estimate	Estimate	Estimate
P015 CEMETERIES					
A030 CEMETERY					
R040 Cemetery					
<u>EXPENDITURE</u>					
EMPLOYEE COSTS					
Direct Employee Expenses	£0	£38,030	£40,070	£40,890	£41,730
Vacancy Savings	(£940)	(£450)	(£910)	(£930)	(£950)
Indirect Employee Expenses	£0	£140	£140	£140	£140
PREMISES RELATED EXPENDITURE					
Repairs, Alterations & Maintenance of Buildings	£10,230	£10,230	£10,490	£10,750	£11,020
Repairs, Alterations & Maintenance of Grounds	£96,540	£33,350	£35,370	£36,230	£37,530
Energy Costs	£800	£800	£880	£910	£930
Non-Domestic Rates	£4,020	£3,890	£4,010	£4,120	£4,250
Water Services	£800	£800	£800	£800	£800
Fixtures & Fittings	£100	£100	£100	£100	£100
Apportionment of Expenses of Operational Buildings	£4,780	£4,460	£4,630	£4,750	£4,850
Cleaning & Domestic Supplies	£250	£250	£250	£250	£250
Premises Insurance	£210	£270	£320	£330	£350
TRANSPORT RELATED EXPENDITURE					
Direct Transport Costs - Vehicles	£0	£500	£530	£550	£580
Transport Insurance	£0	£1,420	£1,450	£1,520	£1,600
SUPPLIES & SERVICES					
Equipment, Furniture & Materials	£500	£500	£500	£500	£500
Printing, Stationery & General Office Expenses	£10	£10	£10	£10	£10
Services	£12,000	£12,000	£12,000	£12,000	£12,000
Communications & Computing	£6,040	£6,360	£6,450	£6,480	£6,500
Miscellaneous Expenses	£750	£750	£750	£750	£750
SUPPORT SERVICES					
Financial Services	£2,750	£2,310	£2,410	£2,420	£2,450
Legal Services	£1,080	£1,110	£1,180	£1,200	£1,160
Facilities Management	£830	£370	£0	£0	£0
Property Services	£0	£870	£930	£1,000	£1,000
Community Well-Being and Environment - Depot	£12,840	£10,840	£15,650	£15,960	£16,080
Departmental Administrative Expenses	£0	£640	£630	£650	£670
CAPITAL CHARGES					
Depreciation	£1,000	£1,880	£1,880	£8,310	£8,310
GROSS EXPENDITURE	£154,590	£131,430	£140,520	£149,690	£152,610
<u>INCOME</u>					
Customer & Client Receipts	(£52,060)	(£52,060)	(£54,660)	(£57,260)	(£59,860)
GROSS INCOME	(£52,060)	(£52,060)	(£54,660)	(£57,260)	(£59,860)
NET EXPENDITURE/(INCOME)	£102,530	£79,370	£85,860	£92,430	£92,750
Total P015 CEMETERIES	£102,530	£79,370	£85,860	£92,430	£92,750

WYRE FOREST DISTRICT COUNCIL

LOCAL GOVERNMENT REORGANISATION: LOCALISM PROPOSALS BY TOWN COUNCILS

April 2025

This document invites proposals for transfer of assets from WFDC to the three town councils in the district. The context is the English Devolution White Paper under which WFDC is expected to be replaced by a much larger unitary council on 1 April 2028. WFDC's administration believes that the town councils will wish to retain local ownership of, and provide a sustainable future for, assets that are loved and enjoyed primarily by the district's residents - although some are popular with the many visitors to the district as well,

The document invites proposals by 16 June 2025 together with any request for transitional financial support that might be provided over a short period.

A separate document will be issued to Bewdley Town Council in respect of the Guildhall, Museum and QE2 Jubilee Gardens.

Assets potentially in scope

Please see the attached colour-coded list, which lists WFDC's assets as at 15 April 2025. Key: red = Bewdley, blue = Stourport, green = Kidderminster.

Note that this does not take account of assets under construction such as or the connectivity project (urban park) in central Kidderminster.

The main focus is expected to be on parks, play areas and other small areas of green space but it is open to the town councils to identify other assets that they would wish to take on.

The following assets are excluded from this process:

- nature reserves
- car parks covered by the Wyre Forest off street parking places order
- commercial buildings such as industrial estates, Piano Building, The Old Court etc.
- (site of) Wyre Forest Crematorium and Cemetery
- operational estate of WFDC: Wyre Forest House and Green Street, temporary accommodation including Millpond House and 2-3 New Street (in scope are the Guildhall & Museum – a separate paper will be provided for Bewdley Town Council – Brinton Park which contains some storage and other operational facilities, Kidderminster Cemetery and Bewdley Leisure Centre).

Basis of asset transfer

WFDC would transfer the freehold of assets where agreement is reached. The consideration would be £1 for each asset transferred – this would be expected to be less than market value and therefore requires, as part of WFDC's formal decision-

making, a decision to dispose at less than best consideration under section 123 of the Local Government Act 1972. (There are a few sites where WFDC is the leaseholder and therefore the agreement of the freeholder may be required to effect a transfer of WFDC's rights and liabilities under the lease. In such cases, there could still be a disposal caught by the terms of section 123 of the 1972 Act and WFDC would adopt a similar approach.)

The transfer would include all built structures or ancillary equipment within any land, including (for clarity) toilets, sports and play facilities, the car parks that serve parks and litter bins. The transfer would be subject to any leases to third parties which exist at some sites: see appendix one for summary.

The transfer of the assets would include the town councils taking on all responsibility for maintenance and operation, including such things as grass-cutting, any floral displays, emptying litter bins etc. Many of the sites include trees and it would become the town councils' responsibility to make arrangements to monitor their safety over time and undertake any maintenance that might be required. The services of WFDC's arboriculture team will be available on a chargeable basis if town councils wish to use them

The town councils would be able to organise or permit events on the transferred land and retain any net income from them.

WFDC is planning to enter into a contract with a company that provides advertising on, external cleaning of and in certain circumstances replacement of litter bins. WFDC retains responsibility for emptying the bins and, under the contract, would receive a share of income from advertising revenue. The contract relates only to litter bins in town centres etc. and does not include the parks. It would be open to a town council to negotiate with the company to enter a contract that extended to the litter bins in parks it owns in order to enjoy a share of advertising revenue at those sites: details will be provided once WFDC has entered the contract.

In respect of Bewdley Leisure Centre, WFDC does not own or lease any land that it can transfer. Appendix two summarises the rights and liabilities that WFDC has and which could be transferred to BTC.

Date of transfer of assets

With the exception of Brinton Park, the proposed date of transfer is 1 April 2026 although an alternative earlier date can be mutually agreed so long as it allows time for WFDC to complete relevant statutory and other processes. A later mutually agreed date is possible so long as it is not later than 1 April 2027.

For Brinton Park, the proposed date of transfer is 1 April 2027 which falls after the major capital works at the site are expected to be completed, in autumn 2026.

Financial information and requests for financial support

This paper attaches information from the WFDC budget book for 2025-26 to 2027-28. It gives an indication of the total expenditure that, for accounting purposes, is incurred by WFDC. However there are several elements of WFDC's expenditure for

which WFDC – if asked to provide transitional financial support – would not provide funding. That is because the expenditure or savings elements concerned will remain with WFDC:

- Vacancy savings: this is merely a share of a corporate target, the whole of which will remain with WFDC
- Apportionment of expenses of operational buildings – this relates to the Green Street depot which will remain with WFDC
- Support services – this includes a range of professional and business support costs all of which will remain with WFDC. In respect of management overheads (shown as community and well-being – depot), about one third of the cost is included as this relates to the manager and supervisor.,
- Most income as this relates to external contracts for activities not related to the parks such as highways verge cutting. It is estimated that across the parks there is miscellaneous income of about £20k.
- Depreciation.

A small proportion of the estimated income is relevant to and could be generated by the town councils but is not guaranteed. For example, the “other grants” line assumes income from S106 monies but the actual amounts and the land to which they relate can vary from year to year and can be zero. The “recharges” line is correctly included in income because it represents time of parks staff that is recharged to other activities undertaken by WFDC. It therefore helps to provide a more accurate estimate of the actual direct cost of the parks to WFDC.

On that basis, the estimated direct operational cost of the parks, play areas and other minor areas of green space is approximately £600k-£650k a year.

Detailed records of activity by site are not available but it is estimated that 60% of the activity relates to Kidderminster, 25% to Stourport and 15% to Bewdley.

WFDC is prepared to consider requests for time-limited grant support to assist the town councils in reaching the position where they take on the full cost of owning and operating the transferred assets. If a town council wishes to make such a request, it would need to meet the following criteria:

- The grant support would be payable for a short period, generally not exceeding two financial years. Exceptionally, support might be provided for three years at most. This would be underpinned by a contractual agreement which would ensure also that any payment of grant due after reorganisation would be an unavoidable liability for the successor unitary council;
- No grant after the period of transitional grant support;
- Must represent a significant reduction in the twelve months following transfer compared to WFDC’s current level of expenditure, with further reduction in any subsequent year.

The concomitant of the above is that the town councils would need to increase their precepts.

All three councils are growing their income in 2025-26, and tax base increases are flowing through as a result of housing developments. However it is recognised that the ability of Bewdley and Stourport to absorb significant increases in expenditure is lower than Kidderminster's. The final column illustrates the impact of £100k increase in precept on the Band D council tax.

												Additional £100k precept requirement equates to Band D equivalent
	Special Item	Taxbase	C.Tax for Spec.Item		Special Item	Taxbase	Total Basic C.Tax	Precept Difference	Band "D" Difference			
	2024-25	2024-25	2024-25		2025-26	2025-26	2025-26	% Increase	% Increase			
The Parish/Town Council of:												
Kidderminster	1,024,716.00	17,744	57.75		1,224,286.00	17,757	68.95	19.5	19.4		5.63	
Bewdley	290,922.00	3,705	78.52		318,144.00	3,774	84.30	9.4	7.4		26.50	
Stourport on Severn	400,898.00	7,083	56.60		527,511.00	7,256	72.70	31.6	28.4		13.78	
	1,716,536.00	28,532			2,069,941.00	28,787						

Based on the rough estimate of activity in each of the three towns, set out above, the position after any transitional grant support has come to an end could see cost implications of approximately £360-390k for Kidderminster, £150-165k for Stourport and £90k-£100k for Bewdley. In broad terms this would have a similar impact on each town council's Band D council tax.

Equipment

WFDC owns and operates various pieces of equipment that are used for maintaining parks including vehicles, ride on mowers, hand tools and so on. Some of this equipment will still be required by WFDC even if all the parks transfer to the town councils in order to discharge residual WFDC activities such as cutting highways verges. However if all the parks transfer, it is expected that some of the equipment would be surplus and WFDC is prepared to transfer it to one or more of the town councils. The quantity and nature of equipment that could be transferred will depend on the scope of the transfer of assets: information will be provided later in the process. The town councils are encouraged to consider whether certain larger items – for example if there is only one of them available for transfer - might be taken by one council and then lent out to the others on whatever basis is agreed between them.

Toilets

The transfer of Brinton Park would include the toilets. Kidderminster Town Council already owns the toilets in Market Street and pays WFDC to maintain them. If Brinton Park is transferred, WFDC would expect KTC to take over full responsibility at both sites. The staffing implications of that are considered below.

The toilets at Brinton Park are not separately rated for business rates. In any case, under the Non-Domestic Rating (Public Lavatories) Act 2021, they would receive 100% mandatory relief.

Section106 monies

Where a section 106 contribution has been negotiated before the date of transfer and is specified to relate to a project within a park or other asset that is to be transferred, then section 106 monies already committed for that purpose and not spent before the transfer date will be passported to the relevant town council. A grant agreement will need to be entered into to enable monies to be handed over.

The town councils will be entitled to bring forward proposals for developments in transferred parks and assets that might benefit from future relevant section 106 contributions.

Transfer of staff

The implications of asset transfers in respect of the Transfer of Undertakings (Protection of Employment) Regulations (TUPE) are not clear cut. set out below. Strictly speaking, TUPE does not always apply to transfers between public sector organisations. However the Cabinet Office's Statement of Practice on Staff Transfers (December 2013 and still current on gov.uk) sets out that "in circumstances where TUPE does not apply in strict legal terms to certain types of transfer between different parts of the public sector, the principles of TUPE should be followed (where possible using legislation to effect the transfer) and the staff involved should be treated no less favourably than had the Regulations applied".

[Staff transfers in the public sector - GOV.UK](#)

WFDC intends to follow this approach. In respect of the following assets staff would need to be transferred from WFDC because their work relates solely or mainly to the assets concerned:

- a) if KTC wishes to have the cemetery transferred to it, there are two posts (an operative and part-time administrator) which would be transferred as they work solely in respect of the cemetery;
- b) the postholder who maintains toilets would also transfer to KTC if Brinton Park is transferred. The post also spends a small amount of time maintaining toilets at the Hoobrook Enterprise centre, but WFDC would make its own arrangements in respect of those toilets;
- c) there are two posts related to the Heritage Lottery Fund project at Brinton Park that would transfer if Brinton Park transfers to KTC.

In respect of the parks, no member of parks maintenance staff is based wholly or mainly in one town. All staff work across the three towns and also undertake work that is not in parks, as demonstrated by the recharging data.

The position in respect of staff transfers is far more complex where a service is fragmenting but recent court cases have ruled that it is possible for individuals to be transferred to more than one employer. The Employment Appeal Tribunal (EAT) has ruled that contracts can be split so employees work part-time for multiple new employers. In these cases, employees may find themselves working for multiple

employers, potentially leading to complex situations regarding their rights, responsibilities, and employment terms.

This article - [What happens under TUPE when a service provision fragments? | Ashfords](#) provides a brief overview of fragmentation cases in local authority settings (although in the context of outsourcing). In Wyre Forest the precise position would have to be determined in light of legal advice when there is certainty about which assets are transferring and when.

If the conclusion is that staff who maintain parks would not transfer in accordance with the principles of TUPE, WFDC would wish to discuss arrangements with the town councils about how they might offer opportunities for displaced staff to be employed by them.

Service level agreements

WFDC is not proposing or requiring any SLA for maintaining the parks. It would be the town councils' responsibility to make their own arrangements for maintenance etc. including emptying of litter bins. As noted above, the services of WFDC's arboriculture team are available on a chargeable basis if required.

Other issues and processes relating to the parks

Appendix one sets out summary information about leases and other constraints for the parks. Some are registered with Fields in Trust **[correct?]**. There is a process to seek their agreement to the transfer, which WFDC will undertake, and the relevant town council would be expected to enter a deed of dedication.

WFDC will have to advertise the disposal of public open space in accordance with section 123 of the Local Government Act 1972 and consider any objections that might arise. While this is a process WFDC has to comply with, it is not expected to cause insuperable difficulties – WFDC has plenty of experience of it elsewhere.

Appendix one indicates parks where there are active Friends of Parks groups.

Next steps

Proposals are invited by 16 June at the latest. There may then need to be a process of discussion and negotiation before a mutually acceptable position is achieved. The intention is to reach a conclusion in time to permit formal decision-making by WFDC's Cabinet in the autumn of 2025. That is consistent with implementation of transfers for 1 April 2026 onwards and also align with budget-setting processes in all councils.

Appendix one – summary of leases and other constraints

Park/Play Area	Party	Agreement	Notes	Built structures – WFDC responsibility
Bewdley Hill Woods				Benches Litter bins
Brinton Park	Twigs (part of Emily Jordan Foundation)	FRI lease for nursery ends 2027	Twigs expressed interest in buying nursery site or a long lease if not possible Current lease ends 31 March 2027	
				Sons of Rest Pavillion Richard Eve Memorial (Grade II listed) Play Area Splash pad Public Toilets Redundant public toilets Car park Garages Machine shed in compound Portakabins x2 in compound Polytunnels in compound Teen shelter Skatepark

Park/Play Area	Party	Agreement	Notes	Built structures – WFDC responsibility
				Notice boards Benches Litter bins Gates
	Friends Group	No legal agreement but a Partnership agreement between Friends and WFDC has been signed	Limited activity	
Clensmore natural play area				Play equipment
Connectivity project (urban park)			Under construction	
Coronation Gardens, Kidderminster				Play equipment Benches Litter bins Includes site of Worcester Cross Grade II Listed (already owned by KTC)
Garden of Rest, Bewdley			Bought through public donation by the people of Bewdley and then handed into the care of Wyre Forest District Council	2 lych gates Old stone cross as a centre piece enclosed by low level fencing Small number of gravestones Benches
Riverside Meadows, Bewdley			Leasehold interest in Gasworks Meadow	No built structures Benches Litter bin
Riverside Meadows, Stourport				Bandstand Children's Play Areas Skatepark

Park/Play Area	Party	Agreement	Notes	Built structures – WFDC responsibility
	Murdochs	Lease for Stourport Riverside Kiosks	Summary to be provided	
	Reddys	Lease for Playland fun park	Summary to be provided	
Springfield Park	Fields In Trust	Deed of Dedication	Dedicated for use as a public playing field and recreation ground	
				Car park Children's Play area (already subject to proposed transfer to KTC) Teenage play area MUGA Pool and dam Old preserved factory chimney at the side of the pool Benches Litter bins Portakabin (purchased via S106 and leased out)
	Friends Group	No legal agreement but a Partnership agreement between Friends and WFDC has been signed	Café lease of portakabin 2 years with break clause mutual break at 12 months upon 1 month's notice. To be co-terminous with fishing licence. Commencement backdated to 20 April 2024 – previous expiry of fishing licence.	
	Friends Group	Fishing Licence	2 years with break clause mutual at 12 months to be co-terminous with café lease.	

Park/Play Area	Party	Agreement	Notes	Built structures – WFDC responsibility
			Commencement 20 April 2024.	
White Wickets				Car park Children's play area Outdoor gym equipment MUGA BMX pump track Bowling green pavilion (redundant) Benches Litter bins Gates to car park
	WFDC & WCC	Shared vehicular access to the park Dual use agreement for the MUGA and play area		
	Friends Group	No legal agreement but a Partnership agreement between Friends and WFDC has been signed	Limited activity	
	Kidderminster Lions FC	Hire agreement for football pitches and changing rooms but indicated they wish to leave the site – following up for a formal answer		

Kidderminster Town Council

DRAFT Press Release Protocol

Purpose: This protocol establishes a structured and consistent process for creating, approving, and distributing press releases in an accurate and timely manner. Following this process will help ensure that Kidderminster Town Council communicates effectively with the public and media, enhancing the Council's transparency, reputation and community engagement.

1. Preparation

Officers may prepare a relevant draft press release; these must be approved by their line manager.

Content:

- Where possible, officers should use quotes from the relevant Chair, whether this is the 'Mayor' or a Committee Chair. Where suitable, quotes from a relevant officer or the CEO may be used.
- Content should be clear and concise.
- The tone should be professional and neutral, but mindful of the audience.
- contact details for further information or follow-up inquiries should be included.

2. Approval

The draft press release must then be sent to the Mayor or the relevant Committee Chair & CEO accordingly.

3. Response

Wait for response of the draft from those named above. If no response from Mayor/ Cttee Chair after 24 hours, you may proceed.

Release Timing: Where possible, to coordinate with relevant events, meetings, or decisions.

Expedited Process: In urgent situations, the approval process may be expedited.

The CEO may handle media inquiries where necessary or approve on the distribution and publication of press releases.

4. Release

The press release should be sent to Corporate Services to distribute to the relevant channels.

Corporate Services maintains an up-to-date list of media contacts and distribution channels.

Including: Media contacts, Council website and social media channels.

Internal Communication: Where possible, ensure Council members and relevant staff are informed or sent the press release before it is distributed externally.

5. After Release

Response: Track media coverage to gauge the impact of the press release.

Archiving: All press releases should be saved in the relevant Press Release folder for future reference.

Review: This process should be reviewed periodically or whenever there is need to improve or refine it.

**KIDDERMINSTER TOWN COUNCIL
FINANCE AND OVERVIEW COMMITTEE MEETING
11TH June 2025**

Agenda Item 14. Worcestershire Pension Fund Employers' Discretion Exercise
To Approve the Council's Discretion Policy for employees who are members of the Local Government Pension Scheme.

1. BACKGROUND

As part of the Worcestershire Pension Fund annual Employer Discretion Exercise, it has been noted that they do not hold a current policy for this Council on their records. They have therefore requested us to provide them with our current employer discretions policy by the 30th of June 2025.

The Council does not have this policy in place. Three of the council's employees are members of the Scheme. Two employees carried their membership over when TUPE'd from Wyre Forest Council to this Council. One part time employee is also a member of the Scheme.

Attached is a leaflet providing an overview of what a discretion policy is and why the Fund are required to hold a copy. The WPF Employer Discretion Template that can be used as a guide to build or review this council's policy is also attached.

2. DISCUSSION/ COMMENT

Membership of the local Government Pension Scheme is no longer offered by this Council to new employees. Instead, the Council uses the Smart Pension Scheme.

However, as stated above, 3 of the Council's employees are members of LGPS. The council is therefore required to have a Discretions Policy.

3. RECOMMENDATIONS

The attached documentation sets out the Discretions that may be applied under the Scheme. The Council is legally obliged to apply whatever discretions were allowed by the District council at the time that 2 employees were transferred to this Council (2018).

At the moment, it is not known what these might be. The Council needs to determine this and also should know if these discretions have changed in the meantime, and what impact, if any, this might have on our 2 employees.

The Council is recommended to resolve as follows:

- A. To apply the same discretions that were allowable at the time of their transfer to the 2 employees TUPE'd over to this Council in 2018.

- B. The CEO is directed to determine if the District council discretions policy has changed since then and to report back to this Committee on any matters that might need to be considered, if there has been any changes since then.
- C. No discretions will be allowed for the part-time employee who is a member of the scheme.

Hugh Peacocke
Chief Executive Officer

6th June 2025.

Employers Discretions

What are employer discretions?

As a scheme employer you can decide to how to apply some of the scheme rules when certain events happen. These are your discretions.

Establishing a discretions policy as a scheme employer provides you with the flexibility to manage issues related to LGPS benefits for both current and former employees.

Discretions apply at the time of application and are subject to change, as they are regularly reviewed.

You must have a written policy on how you will apply specific discretions.



When?

The regulations* state that if you were a scheme employer as of 1st April 2014, you had until the end of June 2014 to produce and publish an Employer's Discretion Policy.

For organisations that joined the scheme after 1st April 2014, the policy must be produced and published within 3 months of joining.

***Regulations relating to discretions: Regulation 60 of the LGPS Regulations 2013 (as amended)**

Points to consider

Your Employer Circumstances

The policy should reflect your membership, budgetary constraints, and the nature of your business. Simply replicating another employer's policy may not be suitable for your organisation.

Cost or Affordability

The policy should be affordable and not likely to cause a serious loss of confidence.

Anti-Discriminatory Laws

The policy must comply with anti-discriminatory laws and not be discriminatory in any way

Reminders

*Policy must be in place within 3 months of joining.

*Policy must be sent to the Fund when produced and updated.

*Publish policies for past, current and future members and log dates for changes.

*Review Policy at least every 3 years or if the scheme or circumstances change.

*Consider the impacts e.g. Employers circumstances, costs etc.



Key Employer Discretions

Flexible Retirement

You have discretion to allow flexible retirement for staff aged 55 or over who reduce their working hours and/or pay grade and wish to access their pension benefits. Additionally, you can chose to waive, in whole or in part, the actuarial reduction on benefits paid under flexible retirement.

Switching on the 85-Year Rule

You can decide whether to "switch on" the 85-year rule for members voluntarily drawing on or after age 55 and before 60, except in cases of flexible retirement.

Granting Additional Pension

You can decide whether to grant additional pension to an active member within 6 months of ceasing to be an active member due to redundancy or business efficiency, currently up to £8,344 per annum.

Shared Cost Additional Pension Contributions (SCAPCs)

If an active member wishes to purchase extra annual pension by making additional pension contributions, you can choose to voluntarily contribute towards the cost of purchasing that extra pension through a shared Cost Additional Pension Contribution (SCAPC).

**KIDDERMINSTER TOWN COUNCIL
FINANCE AND OVERVIEW COMMITTEE MEETING
11TH June 2025**

PUBLIC REPORT

Agenda Item 8: Vision 2025-2029

To approve the Council's Vision 2025-2029

1. BACKGROUND

At the meeting on 23rd May the Council approved a proposal to prepare a Strategic Plan for the rest of this Council's term of office. Such a plan should:

- Provide clear guidance for members, public and staff
- Inform and direct budget, policies and other decision-making (an Action Plan for members and Officers of the Council)
- Give clear guidance to everyone regarding the functions, services, aims and objectives of the Council, and
- Result in better quality decision-making.

The Council resolved to set up a Vision Working Group and set the Terms of Reference for the Working Group at the Council meeting on 26th June.

It was agreed that the Working Group would consult/ survey the public on spending priorities for the Council, to assist in their recommendations.

The consultation has since been completed and a report presented at this meeting.

2. DISCUSSION/ COMMENT

The Council requires the Vision to include a mission statement for the Town Council, and set out its aims, objectives and priorities for the Council from 2025 to 2029.

Issues:

- Resources required to deliver objectives, particularly where additional functions, services, objectives are approved
- Member support and promotion required to ensure effective delivery
- Public support, as measured through the consultation
- Delivery- detailed plans, aims, deadlines, KPI's, and
- Regular reporting to monitor progress or problems arising, and
- A review mechanism to respond to new issues which might arise or deal with delivery problems

3. SUMMARY OF MAIN POINTS

- 3.1 The Working group met on 3 occasions to draft the Vision/ Strategy and the public consultation to inform/ advise members. The report on the Consultation has been considered and the Vision works to reflect the outcomes. The draft Vision is attached, for consideration by the Council.
- 3.2 Most of the Vision relates to current services and functions of the Town Council. However, where additional or new services/ functions are proposed these may have to wait for next year's budget (such as Kidderminster in Bloom, if approved).
- 3.3 When the Aims and objectives of the Vision are approved, officers will prepare an action plan for delivery, to be approved by the Council.
- 3.4 Regular monitoring will demonstrate progress against the aims and objectives of the Vision. It is recommended that this should be covered by the Finance and Overview committee and that the Committee's terms of reference be updated to include this.
- 3.5 There should be an annual review of the Vision, at the October meeting of the Council, to keep the Vision relevant and updated.

4. RECOMMENDATIONS

The attached Vision sets out a work programme and a plan of action for the Council, from 2025 to 2029.

The Council is recommended to resolve as follows:

- A. To Approve the draft Vision, 2025 to 2029,
- B. To direct Officers to prepare an action plan for the delivery of the Vision, and
- C. To amend the Terms of Reference of the Finance and Overview Committee so that the Committee can approve the Action Plan and monitor progress on its delivery.

Hugh Peacocke
Chief Executive Officer

17th January 2025.

Worcestershire Pension Fund



LOCAL GOVERNMENT PENSION SCHEME DISCRETIONS POLICY TEMPLATE - 2025

Statement of policy

on the Local Government Pension Scheme Regulations (LGPS) 2013 and the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014.

All Scheme employers participating in the LGPS in England or Wales must formulate and publish a 'statement of policy' regarding the discretions they have the power to exercise, confirming how the employer will handle these discretions and any associated costs.

Worcestershire Pension Fund request scheme employers to ensure they have a discretions policy in place, review and update the policy annually and provide a copy to the Pension Fund for reference. New employers must do this within three months of becoming an LGPS employer. Failure to hold one is a breach of the scheme regulations.

Further guidance for Discretionary policies is available on the [LGPS website](#).

Background

A discretions policy gives employers flexibility to manage issues relating to LGPS benefits for both current and former employees. You are not required to include all discretions, or decision-making powers in your policy. However, there are a number of key areas where setting a policy and publishing it is a statutory requirement.

This document sets out a base template that scheme employers can use to create their policy on the operation of each of the **mandatory discretions** (*points 1-6*) and **optional discretions** (*points 7-13*), available under the LGPS Regulations. It states whether or not you as an employer wish to exercise your discretions, how they will be operated and the circumstances and criteria for applying them.

You may wish to consult your employees and unions before making or changing a policy. Any amendments made to a policy must be published and a copy sent to the Fund within one month of the changes being made. Please note that it has to be published for one month before you can exercise any new decisions.

Academies need their own policy, but it is acceptable to have one policy for Multi-Academy Trusts to cover all academies within that Trust.

Supporting Information for reference

1. Power to award additional Pension (Regulations 16(2)(e) and 16(4)(d) of the 2013 Regulations)

Whether, at the full cost to the Scheme employer, to grant extra annual pension of up to £8,344 (figure for 2024/2025) to an active member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency.

2. Cost share of purchasing additional pension (Regulations 16(2)(e) and 16(4)(d) of the LGPS Regulations 2013)

Whether, where an active member wishes to purchase extra annual pension of up to £8,344 (figure for 2024/2025) by making additional pension contributions (APCs), to voluntarily contribute towards the cost of purchasing that extra pension via a shared cost additional pension contribution (SCAPC).

- any extra annual pension granted by the Scheme employer under a SCAPC arrangement would be subject to an actuarial reduction for early payment where, other than in a case of ill health retirement, that extra pension is drawn before the member's Normal Pension Age.
- the amount of extra annual pension purchased (or being purchased) by the Scheme employer under a Shared Cost Additional Pension Contributions (SCAPC) arrangement (including a SCAPC arrangement where a Scheme employer is contributing 2/3rds of the cost of purchasing pension 'lost' during a period of absence) reduces the amount of extra annual pension the Scheme employer could award under 1 above.
- the policy intention is that the maximum amount of £8,344 (figure for 2024/2025) should include any amount of extra pension already purchased, or being purchased, by the member under regulation 14 of the LGPS (Benefits, Membership and Contributions) Regulations 2007

3. Flexible Retirement (Regulation 30(8) of the 2013 Regulations)

Whether to allow flexible retirement for staff aged 55 or over who, with the agreement of the Scheme employer, reduce their working hours or grade [regulation 30(6) of the LGPS Regulations 2013] and, if so, as part of the agreement to allow flexible retirement:

- whether, in addition to the benefits the member has built up prior to 1 April 2008 (which the member must draw), to allow the member to choose to draw.
- all, part, or none of the pension benefits they built up after 31 March 2008 and before 1 April 2014, and / or
- all, part, or none of the pension benefits they built up after 31 March 2014 [regulations 11(2) and 11(3) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014], and
- whether to waive, in whole or in part, any actuarial reduction which would otherwise be applied to the benefits taken on flexible retirement before Normal Pension Age (NPA)

4. Switching on the 85-year Rule (Para 1(2) & 1(1)(c) of Schedule 2 of the TP Regulations)

Whether to “switch on” the 85-year rule for a member voluntarily drawing benefits on or after age 55 and before age 60.

Active members are able to voluntarily retire between ages 55 and 60. If they were a member of the LGPS on 30 September 2006 then some of their benefits could be protected from reductions applied to early payment under the 85-year rule. This rule only applies automatically to members voluntarily retiring from age 60 but the employer has the discretion to “switch it on” for voluntary retirements between age 55 and 60.

This discretion **does not** apply to flexible retirement.

Where the employer does not choose to “switch on” the rule, then benefits built up would be subject to reduction in accordance with actuarial guidance issued by the Secretary of State regardless of whether a member meets the rule or not.

If the employer does agree to “switch on” the 85-year rule, the employer will have to meet the cost of any strain on the fund resulting from the payment of benefits before age 60 i.e., where the member has already met the 85-year rule or will meet it before age 60.

5. Waving of Actuarial Reductions (Regulation 31 of the 2013 Regulations)

Employers can agree to waive any actuarial reductions due in the case of employees retiring any time after age 55. Employers should also note that the strain cost of any such retirements would need to be met by the employer and paid into the Pension Fund at the appropriate time.

There are 4 member groups which you would be making the discretions apply, the below covers in what circumstance reductions can be waived and to which benefits these would apply.

Group 1 - Members joined before 1 October 2006 and who reached 60 before 1 April 2016

- To waive on compassionate grounds, any actuarial reductions applied to benefits built up before 1 April 2016
- To waive on any grounds, actuarial reductions applied to benefits built up after 1 April 2016

Group 2 - Members joined before 1 October 2006 and who reach age 60 between 1 April 2016 and 31 March 2020 and also meet their critical retirement age before 1 April 2020 (date member meets the 85-year rule)

- To waive on compassionate grounds, any actuarial reductions applied to benefits built up before 1 April 2020
- To waive on any grounds, actuarial reductions applied to benefits built up after 1 April 2020

Group 3 - Members joined before 1 October 2006 and who reach age 60 after 1 April 2016 but before 31 March 2020 and don't meet their critical retirement age before 1 April 2020 (date member meets the 85-year rule)

- To waive on compassionate grounds, any actuarial reductions applied to benefits built up before 1 April 2014
- To waive on any grounds, actuarial reductions applied to benefits built up after 1 April 2014

Group 4 - Members joined after 1 October 2006

- To waive on compassionate grounds, any actuarial reductions applied to benefits built up before 1 April 2014
- To waive on any grounds, actuarial reductions applied to benefits built up after 1 April 2014

6. Shared Cost Additional Voluntary contributions (Transitional Provisions, Savings and Amendment Regulations 2014)

Whether, how much, and in what circumstances to contribute to a SCAVC arrangement [regulation 17 of the LGPS Regulations 2013 and regulation 15(2A) of the LGPS.

7. Shared Cost Additional Pension (Regulation 16(16) of the LGPS Regulations 2013)

Whether to extend the 30-day deadline for member to elect for a SCAPC upon return from a period of absence from work with permission with no pensionable pay (otherwise than because of illness or injury, relevant child-related leave or reserve forces service leave).

8. Transfers of Pension Rights (Regulation 100(6))

Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS. Where an active member requests to transfer previous pension rights into the LGPS, the member must make a request within in 12 months of becoming an active member.

An employer may allow a longer period than 12 months.

9. Membership Aggregation (Regulation 22 (7)(b), (8)(b))

Whether to extend the 12-month option period for a member to elect to join their deferred benefits to their current employment/membership. The election to keep separate pension benefits must be made within 12 months of becoming an active member, who must be active at the date of election.

An employer may allow a period longer than 12 months.

10. Membership Aggregation (pre 2014 benefits) (Regulation 10(6) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 as amended by regulation 27 of the LGPS)

Whether to extend the 12 month time limit within which a member (who has not elected to be treated as a member who, in the same employment, was contributing to the Scheme on both 31 March 2014 and 1 April 2014) who has a deferred LGPS benefit in England or Wales following the cessation of employment before 1 April 2014, to elect to aggregate their deferred benefits with their new LGPS employment that commenced on or after 14 May 2018, to purchase earned pension [regulation 10(6) of the LGPS.

There may be circumstances where it would be reasonable to accept a late election to aggregate benefits.

- where the available evidence indicates the member made an election within 12 months of joining the LGPS, but the election was not received by the Pension Fund administering authority (e.g., the election form was lost in the post).
- where the available evidence indicates the member had not been informed of the 12-month time limit due to maladministration.

11. Employee Contribution determination (Regulations 9 and 10 of the LGPS Regulations 2013)

How the pension contribution band to which an employee is to be allocated on joining the Scheme, and at each subsequent April, will be determined and the circumstances in which the Scheme employer will, in addition to the review each April, review the pension contribution band to which an employee has been allocated following a material change which affects the member's pensionable pay in the course of a Scheme year (1 April to 31 March).

12. Assumed Pensionable Pay (lump sum) (Regulations 21(4)(a)(iv), 21(4)(b)(iv) and 21(5) of the LGPS Regulations 2013)

Whether, when calculating assumed pensionable pay when a member is: - on reduced contractual pay or no pay on due to sickness or injury, or - absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or - absent on reserve forces service leave, or - retires with a Tier 1 or Tier 2 ill health pension, or - dies in service to include in the calculation the amount of any 'regular lump sum payment' received by the member in the 12 months preceding the date the absence began or the ill health retirement or death occurred. A 'regular lump sum payment' is a payment for which the member's Scheme employer determines there is a reasonable expectation that such a payment would be paid on a regular basis.

13. Assumed Pensionable Pay (regulations 21(5A) and 21(5B) of the LGPS Regulations 2013, regulation 7 of the LGPS (Amendment) Regulations 2018)

When a member is: on reduced contractual pay or no pay due to sickness or injury, or - absent during ordinary maternity, paternity or adoption leave, or paid shared parental leave, or during paid additional maternity or adoption leave, or - absent on reserve forces service leave, or - retires with a Tier 1 or Tier 2 ill health pension, or - dies in service if, in the Scheme employer's opinion, the pensionable pay received in relation to an employment (adjusted to reflect any lump sum payments) in the 3 months (or 12 weeks if not paid monthly) preceding the commencement of Pensionable Pay (APP), is materially lower

than the level of pensionable pay the member would have normally received, decide whether to substitute a higher level of pensionable pay when calculating APP, having had regard to the level of pensionable pay received by the member in the previous 12 months

Regulation Reference	Discretion Type	Discretion Explanation	Employer Decision
1. Regulations 16(2)(e) and 16(4)(d) of the 2013 Regulations	Power to award additional pension	<p>Whether, at the full cost to the Scheme employer, to grant extra annual pension of up to £8,344 (figure for 2024/2025) to an active member or within 6 months of leaving to a member whose employment was terminated on the grounds of redundancy or business efficiency. See point 1.</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Can be used to reward long service or exceptional performance • Useful in redundancy or restructuring scenarios • Can be tailored to individual cases without creating a blanket approach <p>Cons –</p> <ul style="list-style-type: none"> • The employer must fund the full cost of additional pension • If not applied consistently, it may lead to grievances or perceptions of unfairness. • Creates an expectation. <p>Common approach – Case by case basis and that no contractual right is conferred. To maintain flexibility</p>	
2. Regulations 16(2)(e) and 16(4)(d) of the LGPS Regulations 2013	Cost share of purchasing additional pension.	<p>Whether, where an active member wishes to purchase extra annual pension of up to £8,344 (figure for 2024/2025) by making additional pension contributions (APCs), to voluntarily contribute towards the cost of purchasing that extra pension via a shared cost additional pension contribution (SCAPC)</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Encourages employees to boost their pensions. • Can be used as a benefit enhancement in recruitment. <p>Cons –</p> <ul style="list-style-type: none"> • Employer incurs ongoing contribution cost. • Administrative complexity in managing shared contributions. 	

		Common approach – Case by case basis and that no contractual right to entitlement.	
<p>3. Regulation 30(8) of the 2013 Regulations</p> <ul style="list-style-type: none"> ○ Regulation 3(1) of the TP Regulations – Applies to protections those with pre 2008 service. ○ Para 2(1) of Schedule 2 of the TP Regulations ○ Regulations 30(5) and 30A (5) of the Benefits Regulations 	Whether to allow flexible retirement	<p>Whether to allow flexible retirement for staff aged 55 or over who, with the agreement of the Scheme employer, reduce their working hours or grade. See point 3.</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Supports compassionate or strategic exits (e.g ill health, redundancy) • Can be used as a retention or retirement incentive • Demonstrates employer flexibility and goodwill. <p>Cons –</p> <ul style="list-style-type: none"> • Employer bears the full cost of the waived reduction (pension strain) • Can set a costly precedent if not managed carefully • May lead to inequity or grievances if applied inconsistently <p>Common approach – Apply in exceptional circumstances and require business case approval and cost analysis before granting.</p> <p>For those with pre 2008 service, consider on a case-by-case basis or where financially viable.</p> <p>For former members, consider only in cases of ill-health or financial hardship</p>	
4. Para 1(2) & 1(1)(c) of Schedule 2 of the TP Regulations	Switching on the 85-year rule	Whether to “switch on” the 85-year rule for a member voluntarily drawing benefits on or after age 55 and before age 60. See point 4.	

		<p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Enables flexible retirement options for long-serving staff and aids succession planning or restructuring • Can be used in cases of hardship or ill health to support employees nearing retirement. • Honours legacy protections and reinforces trust and morale • Useful in redundancy or business efficiency scenarios <p>Cons –</p> <ul style="list-style-type: none"> • Waiving reductions or switching on the rule of 85 can result in a pension strain cost that the employer must fund. • If not applied uniformly, it may lead to grievances or legal challenges • Creates a precedent • Complex administration requires calculation and clear communication with affected member. <p>Common approach – Only apply in exception or strategic cases such as redundancy or ill-health and require a cost analysis and senior approval.</p>	
5. Regulation 31 of the 2013 Regulations	Waiving of actuarial reductions	<p>Whether to waive, in whole or in part, any actuarial reductions on benefits which a member voluntarily draws before normal pension age (other than on the grounds of flexible retirement). See point 5.</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Can be used to support redundancy or restructuring • Offers a way to reward long service without increasing salary costs • Demonstrates commitment to employee welfare and retirement readiness. <p>Cons –</p>	

		<ul style="list-style-type: none"> • The employer must fund the full cost which can be substantial • If not applied transparently it may lead to grievances • Creates a precedent • Administrative burden to co-ordinate with the pension fund to process <p>Common approach – Use on a case-by-case basis following business case approval and cost analysis.</p>	
--	--	---	--

Regulation Reference	Discretion Type	Discretion Explanation	Employer Position
6. Transitional Provisions, Savings and Amendment Regulations 2014	Shared Cost Additional Voluntary contributions	<p>Whether, how much, and in what circumstances to contribute to a SCAVC arrangement.</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Enables retirement solutions for individual circumstances • Allows employers to assist employees facing hardship <p>Cons –</p> <ul style="list-style-type: none"> • Exercising these discretions result in pension strain costs which are funded by the employer. • If not applied fairly it may lead to grievances • Creates an expectation <p>Common approach – Each case considered on its own merits with no automatic entitlement.</p>	
7. Regulation 16(16) of the LGPS Regulations 2013	Shared Cost Additional Pension	<p>Whether to extend the time limit for a member to elect to purchase additional pension by way of a shared cost additional pension contribution (SCAPC) upon return from a period of absence. (extend the 30-day deadline).</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Allows employees more time to make pension decisions after returning from unpaid leave • Shows employer is willing to accommodate personal circumstances in cases of unexpected and complex absences. • Promotes supportive and flexible workplace culture. <p>Cons –</p> <ul style="list-style-type: none"> • Requires tracking of deadlines • If not applied uniformly, it may lead to perceptions of unfairness 	

		<ul style="list-style-type: none"> The cost is shared, the employer still contributes and extending the deadline may increase uptake. <p>Common approach – Each request considered on its own merits with no automatic entitlement. Employee to provide justification for late election.</p>	
8. Regulation 100(6) of the LGPS Regulations 2013	Transfers of Pension Rights	<p>Extend normal time limit for acceptance of a transfer value beyond 12 months from joining the LGPS. See Point 6.</p> <p>Consider: Pros –</p> <ul style="list-style-type: none"> Allows employees more time to consolidate pensions, especially if they were unaware of deadline. Demonstrates supportive and understanding approach to pension management. Unlike other discretions, this typically does not result in a direct employer cost. <p>Cons –</p> <ul style="list-style-type: none"> Requires a case-by-case assessment and co-ordination with pension administrators. If not applied uniformly, it may lead to grievances. In some cases, transferred in service could increase future pension liabilities. <p>Common approach – Extensions may be granted in exceptional circumstances and written justification from the member with supporting documentation where possible should be obtained. Communicate the 12-month deadline clearly to all new members to limit application of this discretion.</p>	



9. Regulations 22(7) and (8) of the LGPS Regulations 2013	Membership Aggregation Regulation	<p>Whether to extend the 12-month option period for a member to elect to join deferred benefits to their current employment/membership. See Point 5.</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Allows members more time to make informed decisions about their pension benefits • Demonstrates supportive and understanding approach to pension management • Does not typically result in direct employer costs, unless aggregation leads to higher benefits • Promotes fairness and flexibility <p>Cons –</p> <ul style="list-style-type: none"> • Requires case-by-case assessment and coordination with the pension fund. • Risk of inconsistency • Aggregation may result in higher pension benefits increasing long-term liabilities <p>Common approach –</p> <p>Extensions may be granted in exceptional circumstances such as administrative delays or personal hardship</p> <p>Requires written justification from the member</p>	
10. Regulation 10(6) of the LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014 as amended by regulation 27 of the LGPS (Amendment) Regulations 2018	Membership Aggregation (pre 2014 benefits)	<p>Whether to extend the 12 month time limit within which a member (who has not elected to be treated as a member who, in the same employment, was contributing to the Scheme on both 31 March 2014 and 1 April 2014) who has a deferred LGPS benefit in England or Wales following the cessation of employment before 1 April 2014, to elect to aggregate their deferred benefits with their new LGPS employment that commenced on or after 14 May 2018, to purchase earned pension.</p> <p>Consider:</p> <p>Pros –</p>	

		<ul style="list-style-type: none"> • Can support members who missed the deadline due to exceptional circumstances, promoting fairness. • By exercising this discretion, it can promote compassion and understanding • Supports pension planning but helping members to consolidate their benefits leading to better retirement outcomes. <p>Cons –</p> <ul style="list-style-type: none"> • Inconsistency, this should be detailed clearly within policy to avoid unfairness • Aggregating benefits may increase employer pension liabilities, especially if it results in earlier or higher benefit entitlement. <p>Common approach – Allow on a case-by-case basis following assessment of individual circumstances rather than applying a rigid rule.</p>	
11. Regulations 9 and 10 of the LGPS Regulations 2013	Employee Contribution determination	<p>How an employee's contribution band will be initially determined and thereafter reviewed and whether to allow a member to pay contributions at a reduced rate 50/50 or return to the main section of the scheme.</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Enables fairer contribution rates for employees with fluctuating or part-time earnings. • Allows for mid-year adjustments to reflect changes in pay, ensuring contributions remain proportionate • Can support lower-paid staff by assigning them to a lower contribution band. <p>Cons –</p> <ul style="list-style-type: none"> • Administrative burden, it requires regular monitoring and potential re-banding of employees • If not applied consistently, it may lead to disputes or perceptions of unfairness <p>Common approach –</p>	

		Majority of employers review contribution banding monthly according to earnings to ensure consistency and no collection of arrears following a pay change. However, if this approach is not preferred it can be actioned as stated above but would recommend that a clear explanation to members about any implications is set out in the policy.	
12. Regulations 21(4)(a)(iv), 21(4)(b)(iv) and 21(5) of the LGPS Regulations 2013	Assumed Pensionable Pay (lump sum)	<p>Whether to include a regular lump sum payment when calculating assumed pensionable pay.</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Including regular lump sum payments ensure that members on reduced pay (maternity, sick leave etc), do not suffer a drop in pension accrual. • Beneficial for employees who regularly receive bonuses or allowances e.g. shift workers or performance-based roles. • Demonstrates employer commitment to fair treatment during periods of absence • Allows for flexibility and to tailor decisions to individual circumstances, specifically where pay patterns are non-standard. <p>Cons –</p> <ul style="list-style-type: none"> • Increased employer costs, higher Assumed Pensionable Pay values can lead to increased pension liabilities and employer contributions • Administrative complexity, requires record keeping and consistent application to avoid disputes • If not applied consistently it may lead to potential grievances <p>Common approach –</p> <p>If opt to include lump sum payments, clearly define what constitutes as a ‘regular’ lump sum payment and outline the criteria for inclusion in APP calculations to avoid discrepancies.</p>	

<p>13. Regulations 21(5A) and 21(5B) of the LGPS Regulations 2013, regulation 7 of the LGPS (Amendment) Regulations 2018</p>	<p>Assumed Pensionable Pay</p>	<p>Whether, subject to qualification, to substitute a higher level of pensionable pay when calculating assumed pensionable pay</p> <p>Consider:</p> <p>Pros –</p> <ul style="list-style-type: none"> • Ensures fairness that members are not penalised in the pension accrual due to short-term or exceptional pay reductions. • Demonstrates employer support for staff during illness or hardship • Promotes equality particularly beneficial for employees with variable pay <p>Cons –</p> <ul style="list-style-type: none"> • Increased employer costs, by using a higher APP figure it can increase pension liabilities and employer contributions • Can increase administrative burden as it will require careful analysis of pay history and documentation to justify decisions • Risk of inconsistency, without a clear policy, decisions may lead to disputes <p>Common approach –</p> <p>If opt to substitute a higher level of pay, clearly define what constitutes as a ‘materially lower’ pay and set a threshold such as 10-15% below normal pay and outline the evidence required to support the decision to use a higher level of pay (historical records, contractual terms etc).</p>	
--	--------------------------------	---	--

Kidderminster Town Council - Document Retention Policy

1. Purpose

The purpose of this Document Retention Policy is to establish clear guidelines for the management, retention, and disposal of documents and records held by Kidderminster Town Council (the "Council"). This policy ensures that documents are retained for appropriate periods to comply with legal, regulatory, and operational requirements, while also providing a framework for the secure disposal of records when they are no longer needed.

2. Scope

This policy applies to all physical and electronic records, including but not limited to, official correspondence, meeting minutes, financial documents, reports, contracts, personnel files, and any other documents created, received, or maintained by the Council.

3. Retention Periods

The retention periods outlined below are based on legal, financial, and operational requirements. These periods are to be followed unless specific exceptions or longer retention periods are prescribed by other regulations, legislation, or contractual obligations.

<u>Document Type</u>	<u>Retention Period</u>	<u>Comments</u>
Council Meeting minutes and agenda	Permanent	Essential records, must be kept indefinitely for historical reference
Financial Records (including invoices, receipts and payment records)	6 years after the end of the financial year	Required by HMRC and other regulations for audit purposes
Contracts and Agreements	6 years after expiry or termination of the contract	Standard retention period for legal documents
Personnel files	6 years after the end of employment	Personal information retention period may vary depending on the situation

Tax Records	6 years after the end of the financial year	Required by HMRC for tax audit purposes
Health and safety records	6 Years after the date of the last entry	To comply with health and safety legislation
Correspondence(general)	3 years or until administrative value is exhausted	To be disposed of after being deemed no longer useful
Grant applications & awards	6 years after completion of the grant or project	Complies with record keeping requirements for the funding bodies

5. Disposal of Documents

When documents reach the end of their retention period, they must be disposed of in a manner that ensures the confidentiality and security of the information contained within them.

Paper records must be shredded or incinerated to ensure that personal or sensitive information cannot be reconstructed.

Electronic records should be deleted from storage devices and wiped clean using software tools that meet recognized security standards.

6. Legal and Regulatory Compliance

The Council's document retention practices must comply with all relevant laws and regulations, including but not limited to:

The Data Protection Act 2018 and GDPR (General Data Protection Regulation) regarding the storage and disposal of personal data.

The Freedom of Information Act 2000 for public access to certain documents.

HMRC guidelines on financial record retention.

7. Responsibilities

Council Staff: All employees, officers, and members of Kidderminster Town Council are responsible for complying with this policy and ensuring documents are retained, stored, and disposed of correctly.

Document Control Officer: The appointed Document Control Officer will monitor compliance with the policy and conduct regular audits to ensure that records are managed appropriately.

8. Review and Updates

This policy will be reviewed periodically to ensure it remains compliant with legal, regulatory, and operational requirements. Updates to the policy may be made as needed, and all staff will be notified of any changes.

9. Conclusion

By adhering to this Document Retention Policy, Kidderminster Town Council ensures that all records are managed in a lawful, efficient, and secure manner. The policy helps protect the integrity of the Council's operations, facilitates transparency, and reduces the risk of legal and financial consequences due to improper document handling.

Approved By:

Date:

This document retention policy provides a structured approach to record-keeping that helps ensure compliance with legal and regulatory standards while preserving the integrity and security of important Council documents.

Kidderminster Town Council – Subject Access Request (SAR) Policy

1. Purpose

The purpose of this Subject Access Request (SAR) Policy is to outline the procedures and responsibilities of Kidderminster Town Council in responding to requests made by individuals seeking access to their personal data in compliance with the Data Protection Act 2018 and the General Data Protection Regulation (GDPR). The policy ensures that the Council meets its legal obligations to respond to SARs efficiently and within the required timeframes, while protecting the rights of individuals and maintaining the confidentiality of sensitive information.

2. Scope

This policy applies to all personal data held by Kidderminster Town Council across all formats (both electronic and paper). It applies to all individuals requesting access to their personal data, including members of the public, employees, contractors, and any other individuals whose data is held by the Council.

3. Definition of a Subject Access Request

A Subject Access Request (SAR) is a request made by an individual (the data subject) to access personal data that the Council holds about them. Under the Data Protection Act 2018 and GDPR, individuals have the right to request:

- Confirmation that their personal data is being processed.
- A copy of their personal data.
- Details of the purposes of the processing.
- The categories of personal data concerned.
- The recipients or categories of recipients to whom the data has been or will be disclosed.
- The period for which the data will be stored, or the criteria used to determine that period.
- Information about the sources of the data (if not collected directly from the individual).
- The existence of automated decision-making, including profiling, and the logic involved.

4. Making a Subject Access Request

Individuals wishing to make a SAR should submit their request in writing. The request can be made via the following methods:

- A) By post:

Data Protection Officer
Kidderminster Town Council
Wyre Forest House
Finepoint Way
Kidderminster
DY11 7WF

B) By email:

Office@kidderminstertowncouncil.gov.uk

The SAR must include the following information:

- The individual's full name.
- Contact details (address, email, or phone number).
- A description of the personal data being requested.
- Proof of identity, if required (e.g., a copy of a passport, driving license, or other government-issued identification).

5. Timeframe for Response

The Council is required to respond to a SAR within one calendar month from the date the request is received.

If the request is complex or numerous, the Council may extend the response time by an additional two months. In this case, the data subject will be informed within the first month of receiving the request, explaining the reasons for the delay.

The Council must provide the requested information free of charge, although in cases where the request is excessive or manifestly unfounded, a reasonable fee may be charged to cover the administrative costs.

6. Identification and Verification

To protect the rights of individuals and prevent unauthorized disclosure of personal data, the Council may ask for proof of identity when processing a SAR. This is especially relevant if the request is made by someone other than the individual to whom the data pertains (e.g., a third party making the request on behalf of an individual).

7. Exemptions and Refusals

While individuals have the right to access their personal data, there are certain exemptions under the Data Protection Act 2018 and GDPR that may limit the information provided. These include:

- If providing the requested data would negatively impact the rights and freedoms of others.
- If the data is subject to legal privilege or confidential business information.
- If the data relates to ongoing legal proceedings or investigations.
- If the data is being processed for specific purposes such as national security, defence, or public security.

If the Council is unable to provide all or part of the requested information, a clear explanation of the reasons for refusal or restriction will be provided to the individual.

8. Review of the Request

Once a SAR is received, the following steps will be taken to process the request:

- Acknowledge receipt of the request: Acknowledgment will be sent to the individual confirming the request and providing an expected date of response.
- Verify identity (if necessary): If the Council deems it necessary, additional information or proof of identity may be requested.
- Search for relevant personal data: The relevant departments or sections within the Council will conduct a search to locate the requested personal data.
- Redaction or anonymization (if applicable): If the personal data contains information that is exempt or relates to third parties, the data will be redacted or anonymized before being provided to the individual.
- Provide the data: Once the data has been gathered and reviewed, it will be provided to the individual in a clear and understandable format.

9. Record Keeping

The Council will maintain records of all SARs for auditing and compliance purposes. This includes:

- The individual's name and contact details.
- The details of the request.
- The response provided, including any exemptions or redactions applied.
- The date the SAR was received and the date the response was provided.

10. Complaints and Appeals

If an individual is dissatisfied with the Council's response to their SAR or believes their data protection rights have been violated, they may:

- Contact the Council's Data Protection Officer for clarification or to raise a complaint.
- Submit a complaint to the Information Commissioner's Office (ICO) at:

Information Commissioner's Office

Wycliffe House

Water Lane

Wilmslow, Cheshire

SK9 5AF

Website: <https://ico.org.uk>

11. Data Protection Officer (DPO)

The Council has appointed a Data Protection Officer (DPO) to oversee all matters related to data protection and compliance with this policy. The DPO is the primary point of contact for individuals submitting Subject Access Requests.

For further assistance or inquiries about this policy or how to make a SAR, please contact the Data Protection Officer at:

Hugh Peacocke

Kidderminster Town Council

Wyre Forest House

Finepoint Way

Kidderminster

DY11 7WF

Email: Office@kidderminstertowncouncil.gov.uk

12. Policy Review

This Subject Access Request Policy will be reviewed regularly to ensure its compliance with current data protection laws and best practices. Updates to the policy will be communicated to all relevant parties, and training will be provided to ensure staff understand the procedures outlined.

13. Conclusion

By adhering to this Subject Access Request Policy, Kidderminster Town Council ensures that individuals' rights to access their personal data are respected and that the Council remains compliant with all relevant data protection laws.

Approved by:

Date:

--

This policy outlines the Council's approach to handling Subject Access Requests in accordance with the legal framework established by the GDPR and Data Protection Act. Adjustments can be made based on the specific needs or structure of the Council.

Kidderminster Town Council- Finance and Overview Committee

Work Programme for Full Council Meetings for the Municipal Year 2025/26.

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.
8. Internal Audit
9. Vision 2025-29- Action Plan Progress Report

Other items of Business

Meeting Date	Item
June 2025	Terms of Reference
	End of year- AGAR,
15 October 2025	
22 January 2026	Budget 25/26
15 April 2026	
	Update on internal audit matters