



20th June 2025.

The meeting of **KIDDERMINSTER TOWN COUNCIL** will be held at
6:00PM on **WEDNESDAY 25th June 2025** in the **COUNCIL CHAMBER,**
WYRE FOREST HOUSE when all Members of the Council are summoned to attend.

Yours Sincerely

Hugh Peacocke
Chief Executive Officer

Membership: Councillors Doug Hine (Mayor), John Aston, John Beckingham, Ben Brookes, Darren Chambers, Liam Carroll, Vicky Caulfield, George Connolly, Bernadette Connor, Mark Crosby, Helen Dyke, Nicky Gale, Steve Hollands, Mary McDonnell, Shazu Miah, Fran Oborski (MBE), Mary Rayner and Mike Smith.

AGENDA

1. Apologies for absence

2. Declarations of interest

To receive declarations 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. Approval of Minutes (Appendix 1.1 and Appendix 1.2)

To approve the minutes of the meetings of Kidderminster Town Council held on 16th April and 15th May 2025.

5. Town Centre Team – West Mercia Police

To receive an update from the Town Centre Team

6. Town Mayor's Report (Appendix 2)

To receive a report from the Town Mayor, Councillor Doug Hine.

7. Town Hall update (Appendix 3)

To receive an update on the progress of the Town Hall Transformation project

8. Minutes of Committee meetings held since the April meeting of Full Council

The minutes or draft minutes of the following meetings have already been circulated and members are asked to note:

- 8.1 The minutes of the Planning Committee meetings held on 22nd May,
- 8.2 The minutes of the Town Hall Committee held on 21st May 2025
- 8.3 The minutes of the Services Committee held on 3rd June
- 8.4 The minutes of the Staffing Committee held on 9th June
- 8.5 The minutes of the Finance & Overview Committee held on 11th June 2025

(Note: the Chairs of each Committee will be asked to introduce each set of minutes and may choose to give a brief overview of notable matters from the meeting, for information. It is the responsibility of each committee to approve its own minutes)

9. Financial Regulations (Appendix 4)

To review the Council's Financial Regulations.

10. Outside Bodies (Appendix 5)

- 10.1-To appoint members to outside bodies and
- 10.2 To receive any reports from members on outside bodies.

11. Wyre Forest Consultation- Local Government reorganisation (Appendix 6)

To Approve the Council's response to the Consultation

12. Local Government reorganisation and Devolution Proposals (Appendix 7)

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

13. Internal Audit Report 2024-2025 (Appendix 8)

To receive the report from the Council's Internal Auditor

14. End of Year Accounts 2024-2025 (Appendix 9)

- 14.1 To receive the Annual Return (subject to external audit) for the financial year 2024/25,
- 14.2 To receive and note the Annual Internal Audit Report,
- 14.3 To approve each individual paragraph (1-9) of the Annual Governance Statement as defined at Section 2 of the Annual Return
- 14.4 To adopt the accounts and to authorise the signing of the Annual Return (subject to external audit) by The Town Mayor and the Chief Executive Officer, in line with the regulatory requirement to sign the accounts by 30 June 2025.

15. The Forward Work Programme (Appendix 10)

To note the Forward Work Programme for Full Council for 2025/26 and consider any additions.

**KIDDERMINSTER TOWN COUNCIL
Minutes of the Annual Meeting
15th May 2025 at 7.30pm
In St George's Church, Kidderminster**

Present:

Councillor Beckingham
Councillor Brookes
Councillor Carroll
Councillor Connolly
Councillor Caulfield
Councillor Connor
Councillor Crosby
Councillor Gale
Councillor Hine
Councillor Hollands
Councillor McDonnell
Councillor Miah
Councillor Oborski (MBE)
Councillor Rayner
Councillor Smith

In Attendance:

Mr H. Peacocke, Chief Executive

Apologies:

Councillors Beckingham, Dyke and Chambers

Absent:

Councillor Aston

1. ELECTION OF THE TOWN MAYOR

RESOLVED:

That Councillor Doug Hine be elected as the Town Mayor for the municipal year 2025/2026

(Proposed by Councillor Caulfield, Seconded Councillor Carroll, all in favour)

2. ELECTION OF THE DEPUTY TOWN MAYOR

RESOLVED:

That Councillor Shazu Miah be elected as the Deputy Town Mayor for the municipal year 2025/2026

(Proposed by Councillor Oborski, Seconded Councillor Rayner, all in favour)

The meeting concluded at 8.25 pm

Signed: _____
Town Mayor.

Date: _____

KIDDERMINSTER TOWN COUNCIL
TOWN COUNCIL MEETING
Minutes of the meeting held at 6pm on Wednesday 16th April 2025
In the Council Chamber, Wyre Forest House

Present:

Councillors George Connolly (Town Mayor), John Aston, John Beckingham, Ben Brookes, Liam Carroll, Darren Chambers, Vicky Caulfield, Bernadette Connor, Mark Crosby, Helen Dyke, Nicky Gale, Doug Hine, Steve Hollands, Mary McDonnell, Shazu Miah, Fran Oborski, Mary Rayner and Mike Smith.

In Attendance

Hugh Peacocke, Chief Executive Officer,
Matt Smith, Town Hall Manager.
Richard Stannard, Mayor's Attendant

APOLOGIES FOR ABSENCE

None

The Mayor welcomed Councillor Mark Crosby to the Council and congratulated him on his victory in the recent Broadwaters by-election.

87. DECLARATIONS OF INTEREST

Agenda item 5. Kidderminster and District Youth Trust:
Councillors Fran Oborski and Shazu Miah declared interests as Trustees of the Kidderminster Youth Trust.

Agenda item 13. St. George's Park Paddling Pool:
Councillor Liam Carroll declared an interest as a member of the Working Group, Councillors Mary Rayner and Mary McDonald declared their interests as members of The Friends group.

88. PUBLIC QUESTION TIME

The Mayor invited Mr. Steven Duffield to address the Council. Mr. Duffield told the meeting of his fund-raising activities for Acorns Children's Hospice.

89. MINUTES OF THE MEETING OF FULL COUNCIL HELD ON 22ND JANUARY 2025.

RESOLVED: To approve the minutes of the meeting of Kidderminster Town Council held on 22nd January 2025.

90. KIDDERMINSTER AND DISTRICT YOUTH COUNCIL

The Mayor invited Mr. Mike Oliver-Brooke from the Trust to make a presentation to the Council about the work that the Trust are doing for the youth of Kidderminster.

Mr. Oliver-Brooke told the meeting about the work and the activities provided at the Youth House, which were open to all ages.

The meeting acknowledged the work, passion and commitment of Mr. Oliver-Brooke and his colleagues and thanked him for his presentation.

91. TOWN MAYOR'S REPORT

The Council received the Town Mayor's report on Mayoral activities and events since the last meeting of the Council.

As this was the last full Council meeting before Mayor making, the Mayor extend thanked his fellow councillors for their unwavering support throughout his tenure as Mayor of Kidderminster and said that their guidance, collaboration, and dedication helped to make his Mayoral year a rewarding and memorable experience. The Mayor said that it had been an honour to serve alongside such committed individuals working in the best interests of our town.

The Mayor also gave his good wishes to all the Kidderminster Town Councillors who were running in the upcoming County Council elections.

92. NOTICE OF MOTIONS

92.1 Proposed by Councillor Mark Crosby:

"That this Council calls on The Home Office and the relevant authorities to exercise the UK Wide Blitz on illegal workers in the town of Kidderminster" (Reference: UK-wide blitz on illegal working to strengthen border security - GOV.UK)

There was no seconder for this motion.

92.2 Proposed by Councillor Fran Oborski, seconded by Councillor Helen Dyke:

" The Council notes with concern that the Police and Crime Commissioner is currently consulting staff on two proposals:

1. Reducing the operating hours of PCSO's so that they finish work at 8pm.
2. Removing the School Liaison PCSOs who are currently attached to local High Schools.

The Council believes that (1) will mean a serious loss of service to our local communities as it will reduce operational capacity during light evenings when there is often a considerable amount of ASB and that (2) will put at risk the positive relationships which have been built up between the PCSOs and Safer Neighbourhood Teams and local school students which will reduce young people's confidence in the Police.

The Council therefore calls on the PCC to reconsider these proposals and focus on back-office functions, rather than reducing services to the public"

The meeting was advised that it was the Chief Constable of West Mercia Police rather than the PCC who was consulting on these matters and the following amendment was proposed by Councillor Liam Carroll, seconded by Councillor John Beckingham and resolved:

RESOLVED: The Council notes with concern that the Chief Constable of West Mercia Police is currently consulting staff on two proposals:

1. Reducing the operating hours of PCSO's so that they finish work at 8pm.
2. Removing the School Liaison PCSOs who are currently attached to local High Schools.

The Council therefore calls on the CEO to write to the Chief Constable asking them to reconsider these proposals and focus on back-office functions, rather than reducing services to the public.

93. TOWN HALL UPDATE

- 93.1** The meeting received a report from the Council's legal advisors which asked the Council to grant an easement to Cadent Gas Limited to allow access and protect their gas main in the strip of land on which the Council proposed to construct a podium on the front of the Town Hall. The report highlighted the covenants between the grantor (KTC) and the grantee (Cadent).

The CEO explained that this was part of the process required in order to obtain a Stopping up order, allowing the Council to construct the podium.

The Council noted that the Standing Orders require all legal deeds to be executed on behalf of the Council must be authorised by a resolution.

RESOLVED: that the Council executes the deed to grant an easement to Cadent Gas Ltd and that the Council's seal be affixed to the deed.

- 93.2** The Council received the latest progress reports from the contractors and cost consultants on the Town Hall Transformation project.

94. NOMINATION OF MAYOR ELECT AND DEPUTY MAYOR FOR 2025-26 AND APPROVAL OF MAYOR'S CHARITIES FOR 25-26

The meeting noted the agreed convention for these nominations, based on the Council's Mayoral Succession Plan. Based on this convention, Councillor Doug Hine would be Town Mayor for the next Mayoral year, 2025-26, and Councillor Shazu Miah, his Deputy Mayor.

RESOLVED: that the Council nominates Councillor Doug Hine as Town Mayor for the next Mayoral year, 2025-26, and Councillor Shazu Miah, his Deputy Mayor, to be formally elected and appointed at the Council's Annual Meeting on 15th May 2025.

Councillor Hine advised the meeting that his chosen charities during his Mayoral year would be:

- Kidderminster & District Youth Trust (KDYT),
- Worcestershire Wildlife Trust, and
- Kidderminster Foodbank.

RESOLVED: to approve the Mayor's charities for 2025-26.

95. ANNUAL REVIEW OF STRATEGIC RISK REGISTER

The Mayor advised the meeting that risk management was an essential part of the Council's governance structure and a legal requirement. To assist in this, the Council has a Risk Register which is reviewed every year.

Members noted the report from the CEO, with proposed amendments to the Register.

RESOLVED: that the Council approves the Council's Risk Register for 2025-26

96. TERMS OF REFERENCE FOR THE COUNCIL'S COMMITTEES.

The Mayor told the meeting that Committees for 2025-26 would be appointed at the Annual Meeting on 15th May. Each year, memberships and Terms of reference are reviewed, before appointing the Committees.

The CEO presented the amendments to the Terms of Reference, which were relatively minor, apart from the Finance & Overview Committee, which it was recommended should expand its remit to include more "Overview" responsibility.

Regarding the number of Members on each of the other committees, it was recommended that they be set at 7, to enable the Council to make appointments on the basis of political proportionality.

RESOLVED: that the Council agrees the Terms of reference and number of places on each of the Council's Committees for 2025-26.

97. MINUTES OF COMMITTEE MEETINGS HELD SINCE THE LAST MEETING OF FULL COUNCIL

Members noted the minutes of the Committee meetings held since the last meeting of the Council.

98. ST. GEORGE'S PADDLING POOL UPDATE

The meeting received the update from the Council's Public Realm and Operations Manager. The recommendation was that the Services team continue to investigate the costs around re-opening and running the paddling

pool for future years and that the Services Committee would meet in June to make a recommendation for Full Council to consider at that stage.

The Mayor invited any questions, or comments that Members might like to send to the Services Committee or the Working Group in this matter.

Councillor Oborski told the meeting that volunteers were seeking external funding for these works. She also advised that Stourport Town Council were appointing a contractor to repair their paddling pool and that this Council should contact them in this matter (perhaps the 2 Councils might be able to get a better price if the same contractor repaired both pools).

99. FULL COUNCIL FORWARD WORK PROGRAMME 2025-26

The Mayor presented the Forward Programme and invited members to comment or propose any additions for future meetings.

It was noted that Mayor-making (The council's annual meeting) would take place on 15th May and the next ordinary meeting of Full council would be on 25th June.

Agreed:

- To ask the County Council cabinet member for Transport to a future meeting, along with representatives from bus companies providing public transport in Kidderminster,
- To add Climate Action Plan to the agenda for the October meeting of the Council.

Noted that West Mercia Police agreed to present at the June meeting.

100. ADJOURNMENT

At this stage, the mayor adjourned the meeting from 7.48 pm to 7.55 pm.

101. EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED: that as the next item of business will disclose exempt information relating to financial and contractual information that pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act 1960, the public and press be excluded.

102. UPDATE ON FINANCES FOR THE TOWN HALL TRANSFORMATION PROJECT.

The Mayor referred to the report advising members of the serious financial challenges facing the Council over the next 3 months and asked the CEO to give details around future expenditures and cash flow projections.

The CEO referred Members to the Cost Consultant's report which forecast further expenditure on the project of £2,683,963 this year and a further £159,083 in retention monies to be paid next year (2026-27).

The CEO told the meeting that while this was a challenging period, it would benefit the Council and the community in the longer term.

Members acknowledged the position as presented and stressed that the Council needed to make the Town Hall work to generate income and serve the community when it re-opens later this year.

RESOLVED UNANIMOUSLY:

- A) To seek the approval of the Secretary of State for Levelling Up, Housing and Communities to apply for a PWLB loan of up to £1,250,000 over the borrowing term of 25 years for the redevelopment of Kidderminster Town Hall. The annual loan repayments will come to around £96,600.

The Council notes that the loan repayments will increase next year's precept by 8%, which is an increase of £5.52 per annum per Band D Council Tax payer (11 pence per week)

- B) If approval is granted for the loan, the times and instalments of the borrowing, to be determined as required, subject to approval of the Finance and Overview Committee.

- C) That the Council holds a "lessons learned" meeting with a full report to Council.

The Mayor referred members to a confidential report regarding issuing the instructions for our contractors, Speller Metcalfe, to construct the podium in front of the Town Hall.

RESOLVED: To authorise instruction to Speller Metcalfe to proceed with Podium construction works, in full awareness of the legal and financial risks involved.

The Official business of the meeting concluded at 8.45 pm

Signed: _____
Town Mayor

Date: _____

Town Mayor's Report

I welcome all Councillors back to this new term on Kidderminster Town Council. Chairing these meetings will be a learning experience for me, so please be gentle.

I would like to thank councillors and staff for their support for and participation in the successful events that the Town Council have conducted in the last period:

- The VE Day Commemoration at St Mary's Church on Thursday, 8th May
- Mayor Making, 15th May
- Civic Sunday, 22nd June

Since the last full council on April 16th, the former Mayor Cllr Connolly and now the new Deputy, Cllr Miah, have worked together to ensure that the Town Council has been formally represented in quite a few local and civic events: Events attended:

(Mayor Connolly will have attended events 16th April to 15th May)

07/05/2025 Twinning Association Meeting

08/05/2025 VE Day Event

11/05/2025 Wychavon District Council Civic Service

26/4/2025 Kidderminster Valentines Annual Concert (Deputy Cllr Hine)

27/4/2025 Acknowledged the St George's Day Parade (Deputy Cllr Hine)

7/5/2025 Kidderminster-Husum Twinning Committee (Mayor Cllr Connolly)

8/5/2025 VE80th Day, flag raising and proclamation ceremony at Wyre Forest House (Deputy Cllr Hine)

19/5/2025 Redditch Borough Council Mayor Making

20/5/2025 Press and Civic Launch of SustFest

20/5/2025 Bridgnorth Town Council Mayor Making

24/5/2025 Trusted Traders Shop Launch Event

28/5/2025 Ludlow Town Council Mayor Making

30/5/2025 Opening of "Broadwaters Dingle" Play Area

5/6 to 10/6/2025 Visit Husum, Germany with Twinning Association

(Deputy Miah will have attended events during this time)

07/06/2025 Sustfest Event

14/06/2025 Borrington Bash

15/06/2025 Sustfest – Remember Our River Event

21/6/2025 Open Broadwaters Fayre

22/06/2025 Mayors Civic Sunday Ceremony

22/6/2025 Cookley Event (ref Barbara Pugh)

23/6/2025 Armed Forces Flag Flying Ceremony

Kidderminster Town Hall Update

Update on Expression of Interest for Café & Bars

Savva Bars have been confirmed as the operator for the Town Hall bars. A summary of the offer is outlined below:

Investment Proposal

Item	Qty	Cost
Hobart Glass Washer Unit 1		£3,239.00
Hoshizaki Ice Machine	1	£2,351.00
Cellar Installation	1	£2,500.00
Initial Glass Order	500	£1,000.00
Initial Bar Kit Order	-	£500.00
PDQ Terminals	5	£890.00
Total Investment		£10,480.00

Bar Income

Bar Commission potential in Year 2 (1st April 2026 – 31st March 2027): £15,298.50 (based on 10% commission). An SLA will be agreed, and Savva Bars will be appointed for a two-year period, with a 12-month break clause available for both parties, and an option for annual extension thereafter. All equipment will remain the property of Savva Bars. Savva Bars will be responsible for the purchase and sale of alcohol within the venue bars.

Savva Bars have been present at the Town Hall over recent weeks to help clear the Corn Exchange (out of scope), which has been used for equipment storage.

Gather & Gather

The team from Gather & Gather have been on site throughout the past month, finalising the layout and usage of the back-of-house spaces. An updated financial proposal will be received shortly. This will be supplemented by suggested menus, colour palettes, and potential names, a shortlist of which will be shared with the Town Hall Committee. A draft concession agreement has been issued to Gather & Gather for review.

Recruitment Business Development Lead

Following a successful interview process and three satisfactory references, Curtis Fudge commenced the role of Business Development Lead on Wednesday, 11th June. He has already drafted a proposed calendar of events for the financial year. This appointment is for an initial 12 months, with an agreed register of KPIs in place to monitor performance.

Ticketing System / Box Office

Over the past few months, a review of ticketing and box office suppliers has been undertaken, focusing on online and in-person sales, interoperability with the existing website, and overall cost effectiveness.

Options Considered

- Langley
- Spectrix
- Artifax

Selected Provider: Savoy Systems

Savoy Systems, based in Nottingham, was selected for its value, comprehensive back-office capabilities, and robust financial monitoring and marketing tools. The bespoke system meets all Town Hall requirements and links seamlessly to the standalone EPOS system (Clover), offering one of the lowest card commission rates available.

Through negotiations, Savoy Systems will also rebuild the Town Hall website, delivering improved navigation, seamless links, and embedded social media and video capabilities. The ongoing hosting fee is lower than that of the previous supplier.

Budgeted Cost: £13,000

Actual Cost: £4,145

Reopening of the Town Hall

Although the handover of the Town Hall was due on 16th May and was delayed until 20th June, Spellers are still on site completing unfinished tasks and overseeing the podium works. The podium is now due for completion on 18th September.

A programme of launch events is being developed, with a provisional launch date of 7–9 November. This allows contingency for the podium and provides an opportunity for test events to ensure infrastructure readiness (e.g., toilets, WiFi connectivity). A full timeline and programme for the launch will be shared in due course.

HLF Project Update - Volunteers' Week

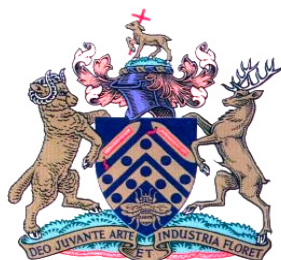
Sarah Bayliss from Drakon held a painting conservation workshop at the Town Hall. All research volunteers were invited, and four attended. Sarah confirmed that she will share photographs of her work on the King Charles I portrait upon its completion, along with text for our digital resources.

During Volunteers' Week, three posts were shared across social media platforms (on Monday, Wednesday, and Friday) and are also available on the website. Thanks were given to the players of the National Lottery, as required by the NLHF.

Podcasts

Although we had hoped to publish the podcasts earlier, ongoing quality issues have made this impractical. Despite repeated requests to the college, we have been unable to obtain edited copies of an acceptable standard. As a result, the recordings will not be used.

The Heritage Volunteer Coordinator (HVC) will write to all participants to explain the situation and invite them to re-record their interviews. These interviews will be conducted by the HVC over the summer at the Town Hall and will be available by the time of re-opening.



Kidderminster Town Council

Financial Regulations

Document Control		Authority
Adopted on	1 st December 2015	
Review Date	26 th June 2024	Full Council

KIDDERMINSTER TOWN COUNCIL
FINANCIAL REGULATIONS

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1. GENERAL

- 1.1. These financial regulations govern the conduct of financial management by the council and may only be amended or varied by resolution of the council. Financial regulations are one of the council's three governing policy documents providing procedural guidance for members and officers. Financial regulations must be observed in conjunction with the council's standing orders and any individual financial regulations relating to contracts. **Bold text indicates legal requirements, which a council cannot change or suspend.**
- 1.2. **The council is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.**
- 1.3. The council's accounting control systems must include measures:
 - for the timely production of accounts;
 - that provide for the safe and efficient safeguarding of public money;
 - to prevent and detect inaccuracy and fraud; and
 - identifying the duties of officers
- 1.4. These financial regulations demonstrate how the council meets these responsibilities and requirements.
- 1.5. **At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.**
- 1.6. A breach of these Regulations by an employee may be gross misconduct.
- 1.7. Members of Council are expected to follow the instructions within these Regulations and not to entice employees to breach them. Failure to follow instructions within these Regulations brings the office of councillor into disrepute and therefore may be a breach of the Code of Conduct.
- 1.8. The Responsible Financial Officer holds a statutory office to be appointed by the council. The Clerk has been appointed as Responsible Financial Officer for this council and these regulations will apply accordingly.
- 1.9. The Clerk:
 - acts under the policy direction of the council;
 - administers the council's financial affairs in accordance with all Acts, Regulations and proper practices;
 - determines on behalf of the council its accounting records and accounting control systems;
 - ensures the accounting control systems are observed;

- maintains the accounting records of the council up to date in accordance with proper practices;
 - assists the council to secure economy, efficiency and effectiveness in the use of its resources; and
 - produces financial management information as required by the council.
- 1.10. The accounting records determined by the Clerk shall be sufficient to show and explain the council's transactions and to enable the Clerk to ensure that any income and expenditure account and statement of balances, or record of receipts and payments and additional information, as the case may be, or management information prepared for the council from time to time comply with the Accounts and Audit Regulations 2015 No. 234.
- 1.11. The accounting records determined by the Clerk shall in particular contain:
- entries from day to day of all sums of money received and expended by the council and the matters to which the income and expenditure or receipts and payments account relate;
 - a record of the assets and liabilities of the council; and
 - wherever relevant, a record of the council's income and expenditure in relation to claims made, or to be made, for any contribution, grant or subsidy.
- 1.12. The accounting control systems determined by the Clerk shall include:
- procedures to ensure that the financial transactions of the council are recorded as soon as reasonably practicable and as accurately and reasonably as possible;
 - procedures to enable the prevention and detection of inaccuracies and fraud and the ability to reconstruct any lost records;
 - identification of the duties of officers dealing with financial transactions and division of responsibilities of those officers in relation to significant transactions;
 - procedures to ensure that uncollectable amounts, including any bad debts are not submitted to the council for approval to be written off except with the approval of the Clerk and that the approvals are shown in the accounting records; and
 - measures to ensure that risk is properly managed.
- 1.13. The council is not empowered by these Regulations or otherwise to delegate certain specified decisions. In particular any decision regarding:
- **setting the final budget or the precept (council tax requirement);**
 - **approving accounting statements;**

- **approving an annual governance statement;**
- **borrowing;**
- writing off **bad debts** at or above **£250** (the Clerk shall have delegated authority to write off debts below **£250**);
- **declaring eligibility for the General Power of Competence; and**
- **addressing recommendations in any report from the internal or external auditors,**

shall be a matter for the full council only.

1.14. In addition the council or relevant Committee must:

- determine and keep under regular review the bank mandate for all council bank accounts;
- in respect of the annual salary for any employee have regard to recommendations about annual salaries of employees made by the relevant committee in accordance with its terms of reference.

1.15 In these financial regulations, 'Accounts and Audit Regulations' means the regulations issued under Sections 32, 43(2) and 46 of the Local Audit and Accountability Act 2014, or any superseding legislation, and then in force, unless otherwise specified.

- "Approve" refers to an online action, allowing an electronic transaction to take place.
- "Authorise" refers to a decision by the council, or a committee or an officer, to allow something to happen.
- 'Proper practices' means those set out in *The Practitioners' Guide*
- *Practitioners' Guide* refers to the guide issued by the Joint Panel on Accountability and Governance (JPAG) and published by NALC in England or Governance and Accountability for Local Councils in Wales – A Practitioners Guide jointly published by One Voice Wales and the Society of Local Council CEOs in Wales.
- "The Council" may include the relevant committee, where the Terms of Reference include delegations under these Regulations.

2. ACCOUNTING AND AUDIT (INTERNAL AND EXTERNAL)

- 2.1. All accounting procedures and financial records of the council shall be determined by the Clerk in accordance with the Accounts and Audit Regulations, appropriate guidance and proper practices.
- 2.2. bank reconciliations (for all accounts) produced by the Clerk will be reported to Finance & Overview Committee for monitoring and approval.

- 2.3. **The accounting records determined by the RFO must be sufficient to explain the council's transactions and to disclose its financial position with reasonably accuracy at any time. In particular, they must contain:**
day-to-day entries of all sums of money received and expended by the council and the matters to which they relate;
a record of the assets and liabilities of the council
- 2.4. The accounting records shall be designed to facilitate the efficient preparation of the accounting statements in the Annual {Governance and Accountability} Return.
- 2.5. The RFO shall complete and certify the annual Accounting Statements of the council contained in the Annual {Governance and Accountability} Return in accordance with proper practices, as soon as practicable after the end of the financial year. Having certified the Accounting Statements, the RFO shall submit them (with any related documents) to the council, within the timescales required by the Accounts and Audit Regulations.
- 2.6. **The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.**
- 2.7. Any officer or member of the council shall make available such documents and records as are necessary for the purpose of the audit and shall supply the Clerk, internal auditor, or external auditor with such information and explanation as is considered necessary for that purpose.
- 2.8. **At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.**
The accounting control systems determined by the RFO must include measures to:
 - **ensure that risk is appropriately managed;**
 - **ensure the prompt, accurate recording of financial transactions;**
 - **prevent and detect inaccuracy or fraud; and**
 - **allow the reconstitution of any lost records;**
 - **identify the duties of officers dealing with transactions and**
 - **ensure division of responsibilities.**
- 2.9. The internal auditor shall be appointed by the council and shall carry out the work in relation to internal controls required by the council in accordance with proper practices.
- 2.10. The internal auditor shall:
 - be competent and independent of the financial operations of the council;
 - report to council in writing, or in person, on a regular basis with a minimum of one annual written report during each financial year;
 - demonstrate competence, objectivity and independence, be free from any actual or perceived conflicts of interest, including those arising from family relationships; and

- have no involvement in the financial decision making, management or control of the council.

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

- perform any operational duties for the council;
- initiate or approve accounting transactions; or
- direct the activities of any council employee, except to the extent that such employees have been appropriately assigned to assist the internal auditor.

2.12. For the avoidance of doubt, in relation to internal audit the terms 'independent' and 'independence' shall have the same meaning as is described in proper practices.

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

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

3. ANNUAL ESTIMATES (BUDGET), PRECEPT AND FORWARD PLANNING

3.1. The Clerk must each year, by no later than January, prepare detailed estimates of all receipts and payments including the use of reserves and all sources of funding for the following financial year in the form of a budget to be considered by the council.

3.2. The council shall consider annual budget proposals in relation to the council's three year forecast of revenue and capital receipts and payments including recommendations for the use of reserves and sources of funding and update the forecast accordingly.

3.3. The council shall fix the precept (council tax requirement), and relevant basic amount of council tax to be levied for the ensuing financial year not later than the end of February each year. The Clerk shall **issue the precept to the billing authority no later than the end of February** and shall supply each member with a copy of the approved annual budget. **Before setting a precept, the council must calculate its requirement for each financial year by preparing and approving a budget, in accordance with The Local Government Finance Act 1992 or succeeding legislation.**

3.4. The approved annual budget shall form the basis of financial control for the ensuing year.

4. BUDGETARY CONTROL AND AUTHORITY TO SPEND

- 4.1. 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 (such as regulation 11 on contracts).
- 4.2. 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. During the budget year and with the approval of council, having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').
- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. In cases of extreme risk to the delivery of council services, or risk to the public health and safety, or the health and safety of Council officers or members, the Clerk may authorise revenue expenditure on behalf of the council which in the Clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £25,000. The Clerk shall report such action to the Finance & Overview Committee as soon as possible and to the council as soon as practicable thereafter.
- 4.5. No expenditure shall be authorised in relation to any capital project, and no contract entered into or tender accepted involving capital expenditure, unless the council has approved allocation of funds in advance and they are available for use and, if relevant, the council has approved in advance that borrowing should be undertaken.
- 4.6. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.7. 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 £1000 or 15% of the budget.
- 4.8. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

5. BANKING ARRANGEMENTS AND AUTHORISATION OF PAYMENTS

- 5.1. The council's banking arrangements, including the bank mandate, shall be made by the Clerk and approved by the council; banking arrangements may not be delegated to a committee. They shall be regularly reviewed for safety and efficiency.
- 5.2. Wherever possible, transactions shall be conducted on line or via other electronic or automated means such as BACS, CHAPS, standing order or internet transfers. Cheques shall be used for payments only as a last resort.
- 5.3. All invoices for payment shall be examined, verified and certified by the Clerk to confirm that the work, goods or services to which each invoice relates has been received, carried out, examined and represents expenditure previously approved by the council.
- 5.4. ~~The Clerk shall examine~~ invoices shall be examined for arithmetical accuracy and ~~chargedanalyse them~~ to the appropriate expenditure heading. The Clerk shall take all steps to pay all invoices submitted, and which are in order, within 28 days of receipt.
- 5.5. The Clerk shall prepare and make arrangements for the custody of schedules of payments which shall be authorised by Council.
- 5.6. Members are subject to the Code of Conduct that has been adopted by the council and shall comply with the Code and Standing Orders when a decision to authorise or instruct payment is made in respect of a matter in which they have a disclosable pecuniary or other interest, unless a dispensation has been granted.
- 5.7. The Clerk shall maintain a record of details of suppliers, such as bank account records. Any changes in the recorded details of suppliers shall be approved in writing by the clerk.

6. INSTRUCTIONS FOR THE MAKING OF PAYMENTS

- 6.1. The council will make safe and efficient arrangements for the making of its payments.
- 6.2. Payments shall be made by one of the following methods wherever possible:
 - (a) by variable direct debit (for example for utility supplies (energy, telephone and water) and National Non-Domestic Rates);
 - (b) by banker's standing order, for any other regular payment, the amount of which is known in advance;
 - (c) by BACS or CHAPS methods;
 - (d) by internet banking transfer.
- 6.3. Instructions to set up payments under the methods in regulation 6.2 shall be made in accordance with the bank mandate, which may require authorisation of payment methods or individual payments by one or more officers in addition to or instead of

the Clerk. If an officer who is involved in authorising a payment or signing a cheque has declared a disclosable pecuniary interest, or has any other interest, in the matter in respect of which the payment is being made, that officer shall be required to consider Standing Orders and the Officer's Code of Conduct, and thereby determine whether it is appropriate and / or permissible to be a signatory to the transaction in question.

- 6.4. In respect of the internet banking arrangements, the Clerk shall be appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of officers —who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with approval by one or more officers.
- 6.5. Where a computer requires use of a personal identification number (PIN) or other password(s), for access to the council's records on that computer, a note shall be made of the PIN and Passwords and shall be handed to and retained by the RFO in a sealed dated envelope. This envelope may not be opened other than in the presence of the Mayor . After the envelope has been opened, in any circumstances, the PIN and / or passwords shall be changed as soon as practicable. The fact that the sealed envelope has been opened, in whatever circumstances, shall be reported to all members immediately and formally to the next available meeting of the council.
- 6.6. No employee or councillor shall disclose any PIN or password, relevant to the working of the council or its bank accounts, to any person not authorised in writing by the council or a duly delegated committee.
- 6.7. Regular back-up copies shall be made of the records relating to the council's finances on any computer and shall be stored securely away from the computer in question, and preferably off site.
- 6.8. The council, and any members using computers for the council's financial business, shall ensure that anti-virus, anti-spyware and firewall software with automatic updates, together with a high level of security, is used.
- 6.9. Access to any internet banking accounts will be directly to the access page (which may be saved under "favourites"), and not through a search engine or e-mail link. Remembered or saved passwords facilities must not be used on any computer used for council banking work. Breach of this Regulation will be treated as a very serious matter under these regulations.
- 6.10. Account details for suppliers, which are used for internet banking, may be changed only on written hard copy notification by the supplier and supported by hard copy authority for change signed by the Clerk and a ~~another officer.~~ ~~Member~~. A programme of regular checks of standing data with suppliers will be undertaken by the Clerk.
- 6.11. Where cheques are used for payments, they shall be signed by the Clerk and another authorised officer and reported to Council.

- 6.12. A signatory having a family or business relationship with the beneficiary of a payment shall not, under normal circumstances, be a signatory to that payment.
- 6.13. To indicate agreement of the details on the cheque with the counterfoil and the invoice or similar documentation, the signatories shall also initial the cheque counterfoil and invoice.
- 6.14. The Council may provide bank debit cards to officers, at limits to be determined by the RFO. Personal credit or debit cards of ~~members or~~ staff shall not be used for Council business under any circumstances.
- 6.15. As a last resort, petty cash may be provided to officers for the purpose of defraying operational and other expenses, subject to the following rules:
 - a) The Clerk shall maintain a petty cash float of £500 for the purpose of defraying operational and other expenses.
 - b) Vouchers for payments made shall be forwarded to the Clerk with a claim for reimbursement, together with receipts for expenditure incurred where available. The vouchers for payments made from petty cash shall be kept to substantiate the payment.
 - c) Income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.
 - d) Payments to maintain the petty cash float shall be shown on the schedule of payments prepared under regulation 5.5 above.

7. PAYMENT OF SALARIES

- 7.1. **As an employer, the council shall make arrangements to meet fully the statutory requirements placed on all employers by PAYE and National Insurance legislation.**
- 7.2. ~~Councillors allowances or~~ the Mayor's allow~~ance~~^{ann}ance (where paid) are also **liable to deduction of tax under PAYE rules and must be taxed correctly before payment.**
- 7.3. The payment of all salaries shall be made in accordance with payroll records and the rules of PAYE and National Insurance currently operating, and salary rates shall be as agreed by council, or duly delegated committee.
- 7.4. No changes shall be made to any employee's pay, emoluments, or terms and conditions of employment without the prior consent of the council or the appropriate delegated committee.
- 7.5. Any termination payments shall be supported by a clear business case and reported to the council. Termination payments shall be authorised by council or the appropriate delegated committee.

8. LOANS AND INVESTMENTS

- 8.1. All borrowings shall be effected in the name of the council, after obtaining any necessary borrowing approval. Any application for borrowing approval shall be approved by Council as to terms and purpose. The application for borrowing approval, and subsequent arrangements for the loan, shall be approved only by full council.
- 8.2. Any financial arrangement which does not require formal borrowing approval from the Secretary of State (such as Hire Purchase or Leasing of tangible assets) shall be subject to approval by the relevant committee. In each case a report in writing shall be provided in respect of value for money for the proposed transaction.
- 8.3. The council will arrange with the council's banks and investment providers for the sending of a copy of each statement of account and for it to be reported to council.
- 8.4. All loans and investments shall be negotiated in the name of the council and shall be for a set period in accordance with council policy.
- 8.5. The council shall adopt a Treasury Management and Investment Strategy which shall be in accordance with relevant regulations, proper practices and guidance. The Strategy is reviewed at least annually.
- 8.6. All investments of money under the control of the council shall be in the name of the council.
- 8.7. The Clerk shall make appropriate arrangements for the custody of all investment certificates and other documents relating thereto.
- ~~8.8.~~ Payments in respect of short term or long term investments, ~~excluding~~ 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).

9. INCOME

- 9.1. The collection of all sums due to the council shall be the responsibility of and under the supervision of the Clerk. Wherever possible, income shall be collected by means of electronic or automated payment to the council's bank accounts, and this shall include the ability to issue invoices electronically.
- 9.2. Particulars of all charges to be made for work done, services rendered or goods supplied shall be agreed annually by the council.
- 9.3. The council will review all fees and charges at least annually, following a report of the Clerk.
- 9.4. Any sums found to be irrecoverable and any bad debts of £250 or more shall be reported to the council and shall be written off in the year. The Clerk has delegated authority to write off bad debts below £250.

- 9.5. All sums received on behalf of the council in the guise of cheques or cash shall be banked intact as directed by the Clerk. In all such cases, all receipts shall be deposited with the council's bankers with such frequency as the Clerk considers necessary. The origin of each receipt shall be entered on the paying-in slip.
- 9.6. Personal cheques shall not be cashed out of money held on behalf of the council.
- 9.7. The Clerk shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.
- 9.8. Where any significant sums of cash are regularly received by the council, the Clerk shall take such steps as are agreed by the council to ensure that more than one person is present when the cash is counted in the first instance, that there is a reconciliation to some form of control such as ticket issues, and that appropriate care is taken in the security and safety of individuals banking such cash.
- 9.9. Any income arising which is the property of a charitable trust shall be paid into a charitable bank account. Instructions for the payment of funds due from the charitable trust to the council (to meet expenditure already incurred by the authority) will be given by the Managing Trustees of the charity meeting separately from any council meeting(see also Regulation 14 below).

10. ORDERS FOR WORK, GOODS AND SERVICES

- 10.1. An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.
- 10.2. Order records shall be controlled by the Clerk.
- 10.3. **All members and officers are responsible for obtaining value for money at all times.** An officer issuing an official order shall ensure as far as reasonable and practicable that the best available terms are obtained in respect of each transaction, usually by obtaining three or more quotations or estimates from appropriate suppliers, subject to any *de minimis* provisions in Regulation 11.1 below.
- 10.4. A member may not issue an official order or make any contract on behalf of the council.
- 10.5. The Clerk shall verify the lawful nature of any proposed purchase before the issue of any order. In the case of new or infrequent purchases or payments, the Clerk shall ensure that the statutory authority for the activity shall be included in the schedule to be prepared under regulation 5.5 above, so that it acts as a record of the power being used.

11. CONTRACTS

11.1. Procedures as to contracts are laid down as follows:

- a. Every contract shall comply with these financial regulations, and no exceptions shall be made otherwise than in an emergency provided that this regulation need not apply to contracts which relate to items (i) to (vi) below:
 - i. for the supply of gas, electricity, water, sewerage and telephone services;
 - ii. for specialist services such as are provided by solicitors, accountants, surveyors and planning consultants;
 - iii. for work to be executed or goods or materials to be supplied which consist of repairs to or parts for existing machinery or equipment or plant;
 - iv. for work to be executed or goods or materials to be supplied which constitute an extension of an existing contract by the council. The extension may only be in accordance with the terms of the contract and, in any case, an extension shall not exceed £10,000 in value without the prior approval of the council;
 - v. for additional audit work of the external auditor up to an estimated value of £500 (in excess of this sum the Clerk shall act after consultation with the Mayor or the Deputy Mayor and the Chair of the F & O Committee); and
 - vi. for goods or materials proposed to be purchased which are proprietary articles and / or are only sold at a fixed price.
- b. **For a contract for the supply of goods, services or works where the estimated value will exceed the thresholds set by Parliament, the terms and thresholds of the Public Contracts Regulations 2015 and the Utilities Contracts Regulations 2006 (or any successor legislation) ”), must be followed in respect of the tendering, award and notification of that contract.**
- c. **For contracts estimated to be over £30,000 including VAT, the council must comply with any requirements of the Legislation regarding the advertising of contract opportunities and the publication of notices about the award of contracts.** (The Regulations require councils to use the Contracts Finder website if they advertise contract opportunities and also to publicise the award of contracts over £30,000 including VAT, regardless of whether they were advertised.)
- d. Where it is intended to enter into a contract exceeding £50,000 (excluding VAT) in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall invite tenders from at least three firms to be taken from the appropriate approved list.

- e. Such invitation to tender shall state the general nature of the intended contract and the Clerk shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitation shall in addition state that tenders must be addressed to the Clerk in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed date for opening tenders for that contract.
- f. All sealed tenders shall be opened at the same time on the prescribed date by the Clerk in the presence of at least one member of council.
- g. If less than three tenders are received for contracts above £50,000 or if all the tenders are identical the council may make such arrangements as it thinks fit for procuring the goods or materials or executing the works.
- h. Any invitation to tender issued under this regulation shall be subject to Council Standing Orders.
- i. When it is intended to enter into a contract of less than £50,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk shall strive to obtain 3 estimates. Otherwise, Regulation 10.3 above shall apply.
- j. The council shall not be obliged to accept the lowest or any tender, quote or estimate.
- k. When applications are made to waive financial regulations relating to contracts to enable a price to be negotiated without competition the reason shall be embodied in a recommendation to the council.
- l. If it occurs that the council, or duly delegated committee, does not accept any tender, quote or estimate, the work is not allocated and the council requires further pricing, provided that the specification does not change, no person shall be permitted to submit a later tender, estimate or quote who was present when the original decision making process was being undertaken.

12. ASSETS, PROPERTIES AND ESTATES

- 12.1. The Clerk shall make appropriate arrangements for the custody of all title deeds and Land Registry Certificates of properties held by the council. The Clerk shall ensure a record is maintained of all properties held by the council, recording the location, extent, plan, reference, purchase details, nature of the interest, tenancies granted, rents payable and purpose for which held in accordance with Accounts and Audit Regulations.

- 12.2. No tangible moveable property shall be sold, leased or otherwise disposed of, without the authority of the full council or the relevant committee, together with any other consents required by law, except where the estimated value of any one item of tangible movable property does not exceed £2,000.
- 12.3. No real property (interests in land) shall be sold, leased or otherwise disposed of without the authority of the full council, together with any other consents required by law, In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a business case.
- 12.4. No real property (interests in land) shall be purchased or acquired without the authority of the full council. In each case a report in writing shall be provided to council in respect of valuation and surveyed condition of the property (including matters such as planning permissions and covenants) together with a business case.
- 12.5. The Clerk shall ensure that an appropriate and accurate Register of Assets in excess of £500 value, and Investments is kept up to date. The continued existence of tangible assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.

13. INSURANCE

- 13.1. Following the annual risk assessment (in accordance with Financial Regulation 15), the Clerk shall effect all insurances and negotiate all claims on the council's insurers.
- 13.2. The Clerk shall keep a record of all insurances effected by the council and the property and risks covered thereby and annually review it.
- 13.3. The Clerk shall be notified of any loss liability or damage or of any event likely to lead to a claim, and shall report these to council at the next available meeting.
- 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.

14. CHARITIES

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

15. RISK MANAGEMENT

- 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.
- 15.2. When considering any new activity, that requires approval by the Council or a committee, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council or Committee as part of the report dealing with the proposal.

16. SUSPENSION AND REVISION OF FINANCIAL REGULATIONS

- 16.1. It shall be the duty of the council to review the Financial Regulations of the council from time to time or at least annually. The Clerk shall make arrangements to monitor changes in legislation or proper practices and shall advise the council of any requirement for a consequential amendment to these financial regulations.
- 16.2. The council may, by resolution of the council duly notified prior to the relevant meeting of council, suspend any part of these Financial Regulations provided that reasons for the suspension are recorded and that an assessment of the risks arising has been drawn up and presented in advance to all members of council.

APPOINTMENTS TO OUTSIDE BODIES,**Full Council 25th June 2025.****RESOLVED:** To make the following appointments:

	Organisation	Councillor Appointments
1)	Carpet Museum Trustees (1)	Liam Carroll
2)	CALC (1) NALC Super Councils Network	Doug Hine John Beckingham
3)	Friends of St Mary's Church Committee (1)	Steve Hollands
4)	Historical Societies Group (1)	Darren Chambers
5)	Community Transport in Wyre Forest	George Connolly
6)	Fairtrade	Bernadette Connor
7)	Wyre Forest Young People's Forum	Vicky Caulfield
8)	Kidderminster BID- Observer at Board meetings	Liam Carroll
9)	The Kidderminster Dementia Action Alliance	John Aston
10)	the Kidderminster Town Centre Community Partnership Steering Committee	Doug Hine
11)	Historic Opportunities Group	Fran Oborski, Darren Chambers and Daniel Round

Friends of St Mary's Church Committee

Report from Councillor Steve Hollands:

It has been a pleasure to be appointed as a KTC rep to the Friends of St Mary's Church and getting to know the members.

St Mary and All Saints is the largest parish church in Worcestershire and dates mainly from the 15th and 16th centuries with the oldest part dates from 1300. There have been additional buildings added in the 19th and early 20th centuries. The church is also associated with Richard Baxter, the great 17th century divine and he wrote some of his best-known works during his stay in Kidderminster.

The friends work closely with the church authorities through the church wardens and clergy. A challenge to the friends and the church congregation is that there isn't a current incumbent vicar, which means they rely heavily on the goodwill

of local retired clergy. These retired vicars give generously of their time.

Given the age of the church buildings a big part of the friends time is spent raising funds to help maintain the fabric of the church. Current projects include the ongoing preservation of the church tower and a more recent project to install some railings

on the parade ground steps to the church. The railings will assist church goers to access the church grounds and will be designed by a blacksmith so will also enhance the look of the entrance. I was pleased to pledge my ward towards the cost of

the railings. The friends are also involved in the community and offer help and assistance to residents in need etc.

I have attended several meetings at the church and the recent AGM in May this year along with a number of civic events. The meetings are well attended, and the attendees are enthusiastic in their support for the work of the church.

I have been able to assist the church wardens with Cllrs Ben Brookes and David Ross on several issues where local councils are involved.

Reports to Kidderminster Town Council on my membership of:

The Kidderminster Town Centre Community Partnership Steering Committee

I attended three meetings of this committee: on 29/8/24, 3/12/24 and 28/1/25. It was a useful forum to get to know the wide range of activities which the Kidderminster BID run to benefit local people, local communities and interest groups. These include:

- “Chatty Café” – anyone can turn up and have a chat (or not)
- Women's craft & chatter group
- Sports activities (no experience needed)
- Tea and coffee mornings
- Dance for Wellbeing

Once aware of these regular activities, I was able to promote them further.

I was able to get to know better the Kidderminster BID people: James Barker, Sobia Shaw and Lindsey Tasker. It was useful to hear different perspectives on engaging and safeguarding people where they live.

The funding for this project ended and it ceased to meet as a separate body to the BID

CALC

I found participation with CALC a useful way to keep in touch with other town and parish councils in Worcestershire. There is also a Wyre Forest CALC which has more relevance for district information exchange. I believe CALC is a key component in the networking required for maintaining good relations with our neighbouring parish and town councils. With the demise of District Councils, it is likely that cross-council networking will become even more important.

As a large council we are entitled to a place on the Worcestershire Executive Committee of CALC.

There is a dispute going on at present between the Worcestershire CALC (and some other county associations) and the national association (NALC). Many councillors feel that NALC does not deliver value-for-money, and it has been suggested that we break from it.

Cllr Derek Killingworth has served for quite a few years as WFCALC chair, has said he is stepping down at the end of his current term and he should be thanked for the many hours of unpaid service he has put into the organisation.

I feel that one councillor is not enough to cover the meeting demands of CALC and WFCALC. I would like to stay on as the KTC representative, but with a deputy whom I can call on to attend in my absence.

On a broader note, how have other councillors managed their meeting obligations to external bodies? Should Kidderminster Town Council appoint deputies for each position to help ensure that KTC representation at meetings is covered better?

SHAPE WORCESTERSHIRE:

*Reorganising **your councils** together*

Your councils are changing

Major changes are planned to councils across Worcestershire as part of the biggest shake-up of local government in more than 50 years.

The Government is requiring 21 areas of England to restructure their system of local government before 2029.

There are two parts to the Government's proposed changes:

Local government reorganisation

Where the Government is looking to replace borough/district/city and county councils with fewer councils.

Devolution

Where the Government is looking to transfer powers and funding to new Strategic Authorities (also called Combined Authorities) that cover a number of new council areas and are responsible for large projects such as transport, infrastructure and economic development. You can find out more about devolution at www.shapeworcestershire.org

Help us piece it together

The six borough, city and district councils across Worcestershire are now asking for your help to piece together how councils should be organised in future to continue to deliver the services you rely on every day. Our public engagement on local government reorganisation runs from **1 to 29 June 2025**.

Look inside to learn more and fill in our survey, or scan the QR code or visit www.shapeworcestershire.org to fill in the survey online.

If you need the survey in a different format please call 01386 565000.



Why is reorganisation happening?

The Government requires all 21 two-tier areas of local government in England to reorganise by 1 April, 2028 into one or more unitary authorities (single councils that provide all services).

Not reorganising is not an option. Our job is to recommend to the Government what should replace your current councils in the future. That's why your views are so important.

Aims of reorganisation

In its English Devolution White Paper and guidance to councils, the Government set out some key points it wants councils to take into account in their reorganisation proposals. A simple summary of these is below.

- A single tier of local government that relates to a sensible economic area and allows a smaller number of councils to work better together on large scale projects, like increasing housing supply and meeting local needs.
- Improve local services to make life easier and better for local people.
- Save money and deliver better value by cutting costs.
- Make local government simpler and less confusing for residents.
- Support local identity by creating a new local government structure that makes sense to local communities and what makes them special.
- Strengthen community engagement and empowerment.
- Larger more robust councils, but not so big they lose their local feel. The white paper suggests councils should aim to cover a population of at least 500,000 people but ministers have since confirmed this is a guide and not a target. Some councils may be smaller and some larger than this figure.

You can find links to the full guidance at www.shapeworcestershires.org

Councils in Worcestershire now

Currently in Worcestershire there are two, and in some areas three, tiers or layers of councils:

- **Worcestershire County Council** covers the whole county and provides large strategic services like adult social care, education, children's services, road and pavement maintenance, public health, libraries and waste disposal.
- **Six city, borough or district councils** each provide localised services across district areas like waste and recycling collections, deciding planning applications, access to social housing, monitoring air quality, parks and leisure centres.
- **Town and parish councils** aren't part of the reorganisation process but may need to play a greater role in future in delivering services and representing communities.

All these councils have their own elected group of councillors who represent the views of people living in their area.

Future options for Worcestershire

In March 2025, all seven councils in Worcestershire submitted an interim plan to the Government. This set out proposals to replace the county and six borough, city and district councils with one of the two options shown below.

- **One unitary council** - this would provide all services from collecting bins to school admissions across the geographic area currently covered by Worcestershire County Council.
- **Two unitary councils** - this would split the county into two new councils with one for the north of the county and one for the south of the county, as shown in the map below. Each one would be responsible for all services in their part of the county.



Both options will be simpler for residents to understand, reduce staff and councillor numbers and save money compared to the current structure. Exactly how much is not currently known, so work is underway to provide detailed information around both options to help us understand the potential savings and other benefits involved.

Other parts of the country that have already reorganised their councils have chosen to create one, two or more unitary councils depending on their local circumstances. When filling in our survey, your response should be based on what you believe will be best for Worcestershire. There is no right or wrong answer.

Time to have your say

- Either scan the QR code or visit www.shapeworcestershires.org to learn more and fill in our survey.
- Or fill in the survey on the next two pages, cut it out and post it back to us at **Shape Worcestershire, Malvern Hills District Council, Council House, Avenue Road, Malvern, WR14 3AF** or hand it in to **The hub, Wyre Forest District Council, Green Street, Kidderminster, DY10 1HA** before 29 June.

Your feedback, along with other information, will be used to help work up detailed proposals on the two options to be presented to councillors in Worcestershire in autumn 2025. They will see your feedback as part of these discussions, but no other information that would allow you to be identified. Councillors will then confirm their choices before submission to the Government by 28 November 2025.

Council Changes Survey

1. What capacity are you responding in?

(If you would like to respond in more than one capacity, please complete a separate survey for each)

- ☐ Resident
- ☐ Business
- ☐ Parish/town council
- ☐ Voluntary or community sector organisation
- ☐ Other type of stakeholder – (please specify)
-

2. Which district/borough/city do you live in?

(for businesses, parish/town councils, voluntary or community sector organisations and other stakeholders please select the district your organisation is based in or does most of its work in)

- ☐ Bromsgrove District
- ☐ Malvern Hills District
- ☐ Redditch Borough
- ☐ Worcester City
- ☐ Wychavon District
- ☐ Wyre Forest District

3. How aware are you of plans for reorganising local councils in Worcestershire?

- ☐ Very aware
- ☐ Somewhat aware
- ☐ Not aware

4. How well do you understand each of the two proposed options for Worcestershire?

One unitary council covering all of Worcestershire ☐ Very well ☐ Somewhat ☐ Not well

Two unitary councils – one for North Worcestershire and one for South Worcestershire ☐ Very well ☐ Somewhat ☐ Not well

5. Based on the information provided, which option do you currently prefer?

- ☐ One unitary council covering all of Worcestershire
- ☐ Two unitary councils – one for North Worcestershire and one for South Worcestershire
- ☐ I don't have a preference
- ☐ I don't support reorganisation of local councils in Worcestershire
- ☐ I'm not interested

6. Please tell us the main reason/s for your choice

7. Thinking of the outcomes the Government expects us to consider when deciding how we restructure councils in Worcestershire, which of the potential options do you think would best deliver each?

Tick **one** option for each of the outcomes.

	One unitary authority	Two unitary authorities	Both options	Neither option	Don't know
Improving local services					
Saving money and delivering value					
Making local government simpler					
Supporting local identity					
Stronger community engagement					

8. Thinking about how your current local councils are organised, which three things from the list below matter most to you?

Tick up to **three**.

- | | |
|--|---|
| <input type="checkbox"/> Access to local representation/ councillors to get my voice heard | <input type="checkbox"/> Infrastructure planning (e.g. roads, schools, health) |
| <input type="checkbox"/> Availability of business support | <input type="checkbox"/> Knowing who to contact when I have a query or complaint |
| <input type="checkbox"/> Funding and other support for voluntary and community organisations | <input type="checkbox"/> Maintaining or improving local services and council owned facilities, such as community centres, sports grounds, arts centres, museums etc |
| <input type="checkbox"/> How much Council Tax I pay | <input type="checkbox"/> Other – please specify |
| <input type="checkbox"/> Impact on the local community and local identity | |

9. County and district councils are responsible for a number of services. Which, if any, local services are you concerned about being affected by reorganisation?

Tick up to **five**.

- | | | |
|---|--|--|
| <input type="checkbox"/> Adult social care such as support for people with disabilities, or care for the elderly | <input type="checkbox"/> Parks and other green spaces | <input type="checkbox"/> Street cleaning and prevention of fly-tipping |
| <input type="checkbox"/> Community safety and CCTV | <input type="checkbox"/> Planning and related services | <input type="checkbox"/> Supporting local businesses |
| <input type="checkbox"/> Council-managed car parking / parking enforcement | <input type="checkbox"/> Public toilets | <input type="checkbox"/> Youth facilities |
| <input type="checkbox"/> Customer services / contact with to council staff | <input type="checkbox"/> Environmental health and licensing of taxis, pubs, restaurants and other facilities | <input type="checkbox"/> None of the above |
| <input type="checkbox"/> Education and children's services such as looked after children, those with special educational needs or disability (SEND), fostering and adoption | <input type="checkbox"/> Highways (potholes, footpaths, drainage, street lighting) | <input type="checkbox"/> Other - please specify |
| <input type="checkbox"/> Homelessness support | <input type="checkbox"/> Waste and recycling collection and disposal | |
| <input type="checkbox"/> Libraries | <input type="checkbox"/> Sports, leisure and cultural facilities (leisure centres, community centres, theatres, museums) | |
| | <input type="checkbox"/> Social/council housing | |

10. Do you have any other comments, suggestions, or concerns about the proposed reorganisation?

11. Are you interested in taking part in a focus group about the issues covered in this survey?

☐ Yes ☐ No If yes, please provide an email address: _____

This information will only be used to invite you to a focus group session. By providing your email address, you are consenting to us contacting you for the purpose of taking part in a focus group. Spaces in focus groups will be limited, but we will do our best to accommodate all interested respondents.

About you

These questions are optional. The information you provide to us will only be analysed and used by the Worcestershire councils. It will only be used for the purposes of this engagement exercise and to help inform formal proposals to be put to Government. Please see our privacy policy at <https://shapeworcestershire.org/privacy-policy>.

How old are you?

☐ 16-18 ☐ 19-24 ☐ 25-34 ☐ 35-44 ☐ 45-54 ☐ 55-64 ☐ 64+

Do you have any physical or mental health conditions or illnesses lasting, or expecting to last, 12 months or more?

☐ Yes ☐ No

What is your gender?

☐ Male ☐ Female ☐ Other

What is your ethnicity?

☐ White ☐ Mixed/Multiple ethnic groups ☐ Asian or Asian British
☐ Black, Black British, Caribbean or African ☐ Other ethnic group

Your postcode

Follow the instructions at the bottom of page 2 on how to return your completed survey. **The deadline is 29 June.**

Kidderminster Town Council**Council meeting 25th June 2025****Agenda Item 12: Local Government re-organisation and Devolution Proposals**

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

1. Background

The Government is promoting a reorganisation of Local Government, with a rationalisation at District/ unitary level. The proposals include a unitary authority for Worcestershire, replacing the current 6 District Councils, or possibly a north and south unitary. This would result in the dissolution of Wyre Forest District Council and the transfer of all its assets to the new unitary structure.

This represents a major challenge for the District Council and for Kidderminster Town Council.

2. Purpose of report

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. Town councils have been

The document invites proposals from the Town Council, together with any request for transitional financial support that might be provided over a short period.

The Town needs to:

- Review the list of assets held by WFDC in the parish of Kidderminster . (Appendix 5.1) and determine which assets this Council wishes to have transferred to Kidderminster town Council, rather than a new unitary authority. (This determination should be based on the benefits to the community of local control over the assets, rather than at a unitary level.
- 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.

3. Devolution to date

The Town council was established in 2015. In 2019 the Town Hall was transferred to the ownership and control of the Town Council.

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

4. Current 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**.

5. Devolution Considerations

Parks and Open Spaces

Following review of the asset register from WFDC, officers recommend a strategic approach, and request that the Town council is designated as the Parks Authority for Kidderminster. This would involve the transfer of all Kidderminster parks, including White Wickets, provided the issues around title were resolved and the condition of the assets were satisfactory, or finance provided to render them satisfactory.

This proposals excludes:

- the two Public Realm parks, which should only be revisited after the completion of the connectivity project.
- The nature reserves, which should be transferred to organisations which specialise in these matters.

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

Recommendation

Arising from the proposal that KTC becomes the Parks Authority for Kidderminster, it is **recommended that KTC defers** the decision at 4 above.

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

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 Services Committee meeting.

Car Parks

The Town Council should request the transfer of strategic town centre car parks, which are important town centre infrastructure. Our partners in Kidderminster BID are also strongly of this view. The following car parks are recommended:

- Aldi Long Stay Car Park
- Bromsgrove Street Car Park
- Bullring Car Park
- Comberton Place - serves as a strategic link for those arriving by train and could strengthen our efforts to support sustainable travel into the town.
- St Mary's- has the potential to relieve some of the parking pressure currently placed on the churchyard and memorial area, where informal parking is causing ongoing damage and concern.
- The Horsefair triangle, - a key gateway to the town, is of interest to us given the location of our horse statue there. It represents a chance to visibly enhance arrival into Kidderminster while improving functionality at a prominent location.

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

Local management of all these sites would help ensure that decisions reflect the town's character, priorities, and day-to-day realities.

Wyre Forest Leisure Centre

The Town Council should explore options on the Wyre Forest Leisure Centre

The Services Unit at Crosbie Grove

The Town council should request the transfer of the unit at Crosbie Grove, currently occupied by KTC Services team.

6. 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.

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

Recommendations:

The Finance and Overview Committee meeting on 11th June recommended:

The response from the Town Council to the District Council should require the following:

1. A strategic agreement by the District Council that Kidderminster Town Council should become the “Parks Authority” for all parks and open spaces in the parish of Kidderminster.

It was noted that the nature reserves would be transferred to other organisations.

2. The Town Council should request the transfer of strategic town centre car parks, which are important town centre infrastructure. Our partners in Kidderminster BID are also strongly of this view. The following car parks are recommended:

- Aldi Long Stay Car Park
- Bromsgrove Street Car Park
- Bullring Car Park
- Comberton Place - serves as a strategic link for those arriving by train and could strengthen our efforts to support sustainable travel into the town.
- St Mary's- has the potential to relieve some of the parking pressure currently placed on the churchyard and memorial area, where informal parking is causing ongoing damage and concern.
- The Horsefair triangle, - a key gateway to the town, is of interest to us given the location of our horse statue there. It represents a chance to visibly enhance arrival into Kidderminster while improving functionality at a prominent location.

Local management of all these sites would help ensure that decisions reflect the town's character, priorities, and day-to-day realities.

3. The Town Council should explore options on the Wyre Forest Leisure Centre

4. The Town council should request the transfer of the unit at Crosbie Grove, currently occupied by KTC Services team.

Hugh Peacocke, Chief Executive Officer

Adam Stockhall, Public realm and Operations Manager

18th June 2025.

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 274855.14N	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

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.

										Additional £100k precept requirement equates to Band D equivalent
								Precept Difference	Band "D" Difference	
	Special Item	Taxbase	C.Tax for Spec Item	Special Item	Taxbase	Total Basic C.Tax	% Increase	% Increase		
	2024-25	2024-25	2024-25	2025-26	2025-26	2025-26				
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					

Equipment

Toilets

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.

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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		

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



Kidderminster Town Council

Internal Audit 2024/25

JDH BUSINESS SERVICES LTD

Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales

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 **NOT in place**, adequate for the purpose intended and effective, and the recommendations reported in the action plan overleaf should be implemented.

J D H Business Services Ltd

	ISSUE	RECOMMENDATION	FOLLOW UP
2024/25 Year end internal audit			
1	<p>We reported in the first interim internal audit in 2024 that <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></p> <p>The council has received contract monitoring/ cash flow information, however, it was not provided in time to enable the council to make an urgent reappraisal of the precept requirement for 2025/26, as the information was provided in April 2025.</p>	<p><i>The council must take urgent action to resolve the serious financial situation in 2025/26 as a result of unfinanced contract commitments.</i></p> <p><i>Management information detailing contract financing and budgetary control reporting must be improved, including producing accurate forecasts to council on a timely basis.</i></p> <p><i>The accuracy of the information and assumptions used in the latest cashflow forecast must be reviewed to ensure the most accurate projection of the deficit in balances faced by the council in 2025/26 is available.</i></p>	

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>Even when the financial position was presented to council in April 2025, it indicates the serious financial challenges are for a period of 3 months only:</p> <p><i>102. UPDATE ON FINANCES FOR THE TOWN HALL TRANSFORMATION PROJECT.</i> <i>The Mayor referred to the report advising members of the serious financial challenges facing the Council over the next 3 months and asked the CEO to give details around future expenditures and cash flow projections.</i></p> <p><i>The CEO referred Members to the Cost Consultant's report which forecast further expenditure on the project of £2,683,963 this year and a further £159,083 in retention monies to be paid next year (2026-27).</i></p> <p>However, the cashflow forecast for 2025/26 provided to the April 2025 meeting clearly evidences that the issue is not just one of cashflow but also a contract overspend that is not financed, because the council cashflow does not revert to positive levels after the October 2025 precept receipt and other income such as VAT refunds. In fact, the balances forecast for the 2025/26 year end was -£638,069. Another medium term cashflow forecast we have been provided with (produced in May 2025) indicates -£607,543 negative</p>		

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>balances at 25/26 year end which still indicates a significant element of the contract overspend was not financed. In addition, the retention payment value of £159,083 used in the latest cashflow projection dated May 2025 is substantially out of date as the retention per the May 2025 contract valuation certificate no.18 is £262,201.</p> <p>The cashflow forecast presented to council in April 2025 is dated 10th February 2025, therefore, if this information had been produced three weeks earlier it could have been presented to council before the precept setting and budget decisions for 2025/26 in the January 2025 full council meeting. The council would then have had opportunity to review this serious financial deficit projection and consider a substantially increased precept for 2025/26 to mitigate the material financial deficit risks.</p> <p>The impact of the issues above have resulted in the council now being in a position where it could run out funds in July 2025 unless an additional urgent PWLB application to the government for up to £1.25million is successful.</p>		

	ISSUE	RECOMMENDATION	FOLLOW UP
	Therefore, the council has not managed the contract effectively by ensuring that the source(s) of financing for all overspend/additional works had been identified and that accurate timely reports on cashflow and budgetary control were provided to council in time for the 2025/26 precept decision.		
2	<p>One of the risks identified in the annual risk assessment is described as follows:</p> <p>RISK <i>'Significant change in funding, sudden large unexpected expenditure, inflation, abnormal materials inflation'</i></p> <p><i>Current Controls:</i></p> <ul style="list-style-type: none"> • Budget monitoring and reporting. • Insurance to cover major identifiable risks. • Reserves position frequently monitored. • Four-year budget planning in place. • Reserves policy in place. • Procurement arrangements in place. <p><i>Mitigation Plans:</i></p> <ul style="list-style-type: none"> • Use of Public Works Loan Board and other sources to obtain funds. • Use reserves. • Increase precept. • Increase income from services. • Longer-term financial planning 	<i>The council must effectively manage risks set out in the adopted risk assessment by applying the described 'Current Controls' and 'Mitigation Plans'.</i>	

	ISSUE	RECOMMENDATION	FOLLOW UP
	As evidenced in issue one above, the council has not managed this risk by applying the 'current controls' nor applied the risk 'mitigation plans' effectively, particularly as council did not have the opportunity to raise the precept for 2025/26 based on a timely accurate cashflow projection for the full financial year 2025/26.		
3	<p>The year end balance sheet and AGAR accounts were materially incorrect as the following items were not included:</p> <ul style="list-style-type: none"> - No retention liabilities were included in the accounts. As at the year end, the retention liability relating to contract works input up to March 31st 2025 was £234,385. - No elections creditor for the remaining elections liability of £31,771 due to the district council had been included in balance sheet liabilities. 	<p><i>Year end procedures must be improved to ensure that the council identifies and accounts for all significant liabilities in the balance sheet and AGAR accounts.</i></p> <p><i>NB The council has amended the Agresso ledger and AGAR accounts for the identified unrecorded liabilities.</i></p>	

	ISSUE	RECOMMENDATION	FOLLOW UP
4	<p>The following issue relates to the internal audit conclusion regarding AGAR objective L:</p> <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"> - <i>reference number</i> - <i>title of agreement</i> - <i>LA department responsible</i> - <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> 	<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>	

	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>	To be followed up at 2025/26 first interim internal audit.
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>	To be followed up at 2025/26 first interim internal audit.
3	There are no formally adopted data breach procedures and Subject Access Request procedures in place. In addition, we were	<i>The council should adopt formal procedures for dealing with both data breaches and Subject Access Requests. A</i>	To be followed up at 2025/26 first interim internal audit.

	ISSUE	RECOMMENDATION	FOLLOW UP
	informed there is no council data breach register maintained.	<i>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>	
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>	To be followed up at 2025/26 first interim internal audit.
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 its contribution to the project and any over budget expenditure.’	<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>	See year end internal audit report above.

	ISSUE	RECOMMENDATION	FOLLOW UP
	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.		
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>	To be followed up at 2025/26 first interim internal audit.
4	The substantial budget set K006 44078 NLHF - A Journey Through Kidderminster is no longer included in the budgetary control document at the half year stage. We were informed that when the budgets were loaded onto the Agresso accounting	<i>The Agresso accounting system should be updated to show the 'NLHF- A Journey Through Kidderminster' expenditure in the correct expenditure code, rather than netted off against income in an income code, as netting down of expenditure with</i>	NB this nominal ledger coding issue was corrected so income and expenditure is recorded gross in the 2024/25 accounts for this aspect.

	ISSUE	RECOMMENDATION	FOLLOW UP
	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>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>	To be followed up at 2025/26 first interim internal audit.
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.
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	<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>	To be followed up at 2025/26 second interim internal audit.

	ISSUE	RECOMMENDATION	FOLLOW UP
	has not conducted an annual review of the effectiveness of internal controls and documented this in the minutes.		
Issues 8.) 9.) and 10.) raised in the first interim internal audit report have been subsequently evidenced/clarified and are therefore not included in the final 2024/25 report for the council.			

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>To be followed up at 2025/26 first interim internal audit.</i>
2	Financial Regulations (FRs) currently require three quotations for all contracts in excess of £3000 and a formal tender process for contracts in excess of £50000.	<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</i>	<i>Recommendation outstanding</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>Identifying the procurement documentation to support all the contracts in our expenditure sample, including some 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>procurement folder should contain for each contract the quotes or tenders 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</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</i></p>	<p><i>This issue has been noted as resolved by officers</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	categories with VAT applied. We were informed that the actual output VAT for 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>output VAT. Therefore, the town council must work with the district council to 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</i></p>	<i>The council should ensure it complies with the requirements of FRS regarding private credit and debit cards</i>	<p><i>2024/25 year end follow up - There are ongoing Card issues as evidenced by the Finance and Oversight committee January 2025 meeting:</i></p> <p><i>'Committee members queried the "unconfirmed" items on the lists of payments and the CEO replied that these referred to debit card payments where the Council was awaiting receipts, in order to reclaim VAT. While most of the amounts were small, the CEO shared the concerns of members and said that this would be addressed with the relevant officers.'</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<i>corporate credit card or trade card is available.</i>		
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	<i>As part of risk assessment procedures, the council should annually estimate maximum projected cash and bank and short term</i>	<i>Fidelity cover increased to £2 million.</i>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>maximum projected cash and bank and short term investment balances which is 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>investment balances as part of annual risk assessment and set the level of fidelity 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 	<p><i>The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.</i></p>	<p><i>Recommendation outstanding</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<p>means, especially contract and account 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>See interim and year end reports for 2024/25 above</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>
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> 	<i>Implemented</i>

	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>Implemented</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	assets shown in the Register shall be verified at least annually, possibly in conjunction with a health and safety inspection of assets.		
15	The council is not currently provided with the Fixed Asset Register for review and approval annually.	<i>As part of year end procedures, the council should be provided with the Fixed Asset Register for review and approval.</i>	<i>Implemented</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>Implemented - as evidenced by the January 2025 Finance and Oversight committee minutes.</i>
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			

	ISSUE	RECOMMENDATION	FOLLOW UP
	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"> - <i>reference number</i> - <i>title of agreement</i> - <i>LA department responsible</i> - <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> 	<p><i>The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of the Local Authority Transparency Code 2015.</i></p>	<p><i>Recommendation Outstanding</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP
	<ul style="list-style-type: none"> - whether or not the contract was the result of an invitation to quote or a published invitation to tender, and - 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 		
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			
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

25th June 2025

PUBLIC REPORT TO TOWN COUNCILLORS

1. AGENDA ITEM 10: End of Year Accounts 2024-2025

- 10.1 To receive the Annual Return (subject to external audit) for the financial year 2024/25
- 10.2 To receive and note the Annual Internal Audit Report
- 10.3 To approve each individual paragraph (1-9) of the Annual Governance Statement as defined at Section 2 of the Annual Return
- 10.4 To adopt the accounts and to authorise the signing of the Annual Return (subject to external audit) by The Town Mayor and the Chief Executive Officer, in line with the regulatory requirement to sign the accounts by 30 June 2025.

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 2024-25, bank reconciliation at 31 March 2025, the register of Fixed Assets at 31st March 2025 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

1. DISCUSSION/ COMMENT

The attached statements are completed up to date.

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

2. 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

20th June 2025.

Annual Internal Audit Report 2024/25

Kidderminster Town Council

Kidderminstertowncouncil.gov.uk

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.

KEY: IA = Internal Audit

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.	✓		except for issue 2.1 in year end IA report.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		✓	see IA report.
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.	✓		except for issue 3.1 in year end IA report.
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")	N/A		
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.	✓		except for issue 4.1 in year end IA report.
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 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).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No	Not applicable

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

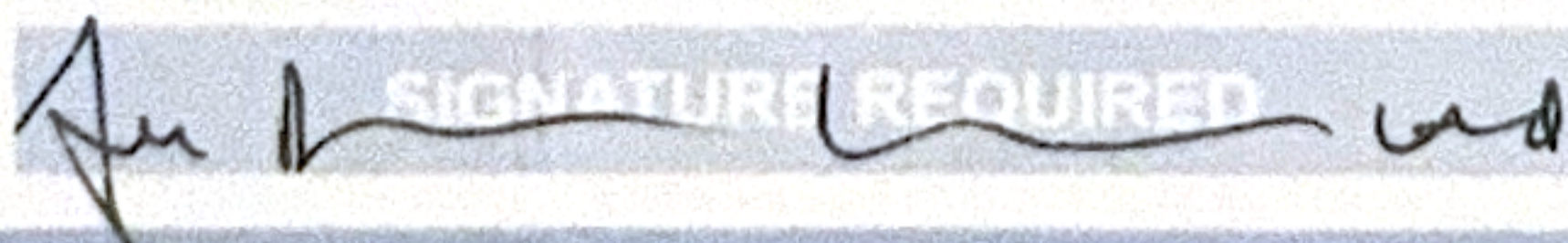
Date(s) internal audit undertaken

Name of person who carried out the internal audit

27/11/2024, 07/03/2025, 18/06/2025

JDM BUSINESS SERVICES LTD

Signature of person who carried out the internal audit



Date

19/06/2025

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

**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).

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

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

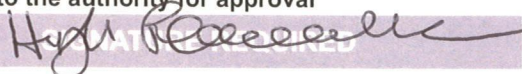
Kidderminster Town Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	671,315	1,251,968	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	879,566	1,024,716	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,154,024	7,943,283	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	315,923	371,651	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	8,420	109,605	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,128,594	8,406,209	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,251,968	1,332,502	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	824,049	2,069,518	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	94,107 (Restated)	227,541	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	500,000	1,971,353	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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



Date

19/06/2025

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

25/06/2025

as recorded in minute reference:

Minute no. 17, Council, 25/06/2025

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	8,406,209
7	(=) Balances carried forward	1,251,968	1,332,502
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

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		76,771.94
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		7,746,804.48
211,205.12	Kidderminster Town Hall Expenditure		223,183.10
0.00	Events Expenditure		9,291.16
<u>2,110,091.86</u>			<u>8,483,659.55</u>
<u>2,452,936.60</u>			<u>8,887,464.62</u>
<u>580,653.64</u>	Surplus / (Deficit) on Period		<u>80,533.98</u>
671,314.64	FUND BALANCE	b/f	1,251,968.28
<u>580,653.64</u>	<u>SURPLUS FOR YEAR</u>		<u>80,533.98</u>
<u>1,251,968.28</u>	BALANCE	c/f	<u>1,332,502.26</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>(890,787.76)</u>
<u>1,251,968.28</u>	Net Assets		<u>1,332,502.26</u>
	<u>Represented by:</u>		
<u>1,251,968.28</u>	Fund Balance	Note 4	<u>1,332,502.26</u>
<u>1,251,968.28</u>			<u>1,332,502.26</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)	(239,526.07)
	Christmas Lights	(19,850.00)	0
	PWLB Loan Interest	(8,419.64)	(42,476.03)
	Election Costs	0	(31,771.94)
		<u>(686,210.91)</u>	<u>(890,787.76)</u>
Note 4	<u>Fund Balance</u>		
	Balance 1st April	671,315.64	1,251,968.28
	Surplus for Year	580,654	80,533.98
	Balance 31st March	<u>1,251,969.28</u>	<u>1,332,502.26</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 C	
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	8,406,209	6,277,615	294.92%	YES		See below - 6 All other Payments
7 Balances Carried Forward	1,251,968	1,332,502				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. 23/24 figure was restated to ensure the 24/25 and 23/24 fixed assets are disclosed at a consistent valuation basis
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	187,326.88	<u>187,326.88</u>	
Total reserves (must agree to Box 7)			<u><u>1,332,502.26</u></u>

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:

Kiddemister 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

Deduct:

Debtors (enter these as negative numbers)

1. H&RC
2. Misc. Sales Invoices/Debtors

Refund of VAT March 2024
Unpaid Sales Invoices/Debtors as at 31st March 2024

£
1,332,602.26

(136,787.93)
(16,984.27)

(153,772.20)

Deduct:

Payments made in advance
(prepayments) (enter these as negative numbers)

Total deductions

(153,772.20)

Add:

Creditors (must not include community infrastructure levy (CIL) receipts)

1 M & BG Ltd KTC-MONTHLY GROUNDS MAINTENANCE-MARCH 2025
2 BT Phone charges 29/02/25-31/03/25
3 Speller Metcalfe KTC-TOWN HALL VALUATION OF WORKS, CERT NO 16
4 Kiddemister Pest Control Limited KTC-AGGBOURGH ALLOTMENTS PEST CONTROL CONTRACT-2024-25 COMM 05/06/24-04/06/25
5 Artella Projects UK Ltd KTC-COST MANAGEMENT SERVICES-MAR 2025
6 Perfect Circle KTC-TOWN HALL PROFESSIONAL SERVICES-MARCH 25
7 CommunityFirst Partnership Ltd KTC-BROADWATERS MILL/FINAL MANAGEMENT & MAINTENANCE PLAN
8 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 12/24-01/25-MEETING ROOM HIRE, PHONE CHARGES FOR FEB 25
9 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 12/24-01/25-MEETING ROOM HIRE, PHONE CHARGES FOR FEB 25
10 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 12/24-01/25-MEETING ROOM HIRE, PHONE CHARGES FOR FEB 25
11 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 12/24-01/25-MEETING ROOM HIRE, PHONE CHARGES FOR FEB 25
12 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 21/01/25-28/02/25-MEETING ROOM HIRE, PHONE CHARGES MARCH 2025,MFD RENTAL-01/01/25-28/02/25
13 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 21/01/25-28/02/25-MEETING ROOM HIRE, PHONE CHARGES MARCH 2025,MFD RENTAL-01/01/25-28/02/25
14 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 21/01/25-28/02/25-MEETING ROOM HIRE, PHONE CHARGES MARCH 2025,MFD RENTAL-01/01/25-28/02/25
15 Wyne Forest District Council KTC-HSBC SUB CHARGE SMART PENSION/PRINT MANAGEMENT 21/01/25-28/02/25-MEETING ROOM HIRE, PHONE CHARGES MARCH 2025,MFD RENTAL-01/01/25-28/02/25
16 Artella Projects UK Ltd KTC-TOWN HALL CM MAIN SERVICES-MISSING INVOICE FOR JULY
17 Glenn Howells Architects Ltd KTC-ARCHITECTURAL SERVICES-MARCH UPDATED TO STG.5
18 Martin Williams Ltd KTC-TOWN HALL CIVIL & STRUCTURAL ENGINEERING SERVICES
19 Stage Right Theatre Consultants Ltd KTC-THEATRE DESIGN CONSULT-FEB 2025
20 Stage Right Theatre Consultants Ltd KTC-TOWN HALL THEATRE DESIGN-MAR 2025
21 F&G Consulting Ltd KTC-TOWN HALL PROJECT DELIVERY-F&G1/14-MARCH 25
22 MGAC LLP KTC-TOWN HALL PRINCIPAL DESIGN SERVICES
23 Artella Projects UK Ltd KTC-TOWN HALL CM SERVICES-NOV 2024
24 Artella Projects UK Ltd KTC-TOWN HALL CM SERVICES-FEB 2025
25 Hydrotek Consultants Ltd KTC-TOWN HALL M&E SUPPORT STG.5 FEB 25
26 Hydrotek Consultants Ltd KTC-TOWN HALL M&E SUPPORT STG.5 MAR 25
27 Tutor (uk) Ltd TIA Tutor Environmental KTC-HEDGE TRAMMER & BRUSHCUTTER
28 Wyne Forest District Council ONWARD SUPPLY COSTS FOR MARCH 2025- KTC
29 Gallagher Insurance KTC-TOWN HALL TRANSFORMATION-RL147624-30/01/25-29/07/25
30 PWLB Interest for PWLB Loan
31 PWLB Interest for PWLB Loan
32 PWLB Interest for PWLB Loan
33 Misc Purchase Invoices Purchase Invoices - creditor balance as at 31st March 24
34 WFDCC CIE amount for Middlepeak
35 WFDCC Remainder of Election Costs
36 Speller Metcalfe Retention as at March 25

4,250.00
38.69
501,225.17
467.00
5,750.00
10,481.34
725.00
10.00
274.14
88.38
10.00
19.00
92.89
273.53
10.00
744.00
16,195.18
3,368.10
797.15
797.15
4,954.99
500.00
2,057.00
2,657.00
2,223.00
2,223.00
681.56
14,605.99
5,141.07
10,734.25
16,763.59
14,928.19
88.80
1,230.00
31,771.94
234,385.00
890,787.76

Add:

Receipts in advance (must not include deferred grants/loans received)

0.00

Total additions

890,787.76

Box 8: Total cash and short term investments

2,069,517.82

2,069,517.82

-

Costc	Costc(T)	Inexp	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	76,771.94	0.00	-31,011.94
K001	COUNCIL	EXP			0.00	98,760.00	84,927.77	0.00	13,832.23
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	-984,788.23	0.00	23,072.23
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	-782.20
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	7,564,085.80	0.00	1,473,336.20
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	223,010.82
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	9,705,317.99	0.00	561,485.01
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	764,593.06	0.00	517,071.94
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
					0.00	988,765.00	353,776.35	0.00	634,988.65

Year Ending			Year Ending
31/03/2024			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	8,406,209.01
1,251,968.28	7	(=) Balances carried forward	1,332,502.26

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	Id1	Id1(T)	Id2	Id2(T)	Contc	Contc(T)	Account	Account(T)	Original	Revised	Amount	Manual	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	FRANCE	88950	INTEREST RECEIVED	0.00	-20,000.00	-20,000.13		
INC	IE1000	INCOME	IE1030	Interest					0.00	-20,000.00	-20,000.13		
INC	IE1000	INCOME	IE1050	Miscellaneous Income	K003	STAFFING AND CIVIC	87109	EVENT INCOME	0.00	0.00	-60.44		
INC	IE1000	INCOME	IE1050	Miscellaneous Income	K003	STAFFING AND CIVIC	88300	INCOME - MISCELLANEOUS	0.00	0.00	-10,362.34		
INC	IE1000	INCOME	IE1050	Miscellaneous Income	K004	EVENTS AND SERVICES	84410	LENGTHSMAN INCOME	0.00	-4,500.00	-13,355.00		
INC	IE1000	INCOME	IE1050	Miscellaneous Income	K004	EVENTS AND SERVICES	87100	RENTS	0.00	-11,000.00	-5,000.00		
INC	IE1000	INCOME	IE1050	Miscellaneous Income	K004	EVENTS AND SERVICES	88300	INCOME - MISCELLANEOUS	0.00	0.00	-21,106.77		
INC	IE1000	INCOME	IE1050	Miscellaneous Income	K011	EVENTS	88300	INCOME - MISCELLANEOUS	0.00	0.00	-1,673.99		
INC	IE1000	INCOME	IE1060	Miscellaneous Income					0.00	-15,900.00	-51,632.54		
INC	IE1000	INCOME	IE1070	WFDC Grant	K006	TOWN HALL MANAGEMENT	84000	GRANT INCOME	0.00	0.00	-93,000.00		
INC	IE1000	INCOME	IE1070	WFDC Grant					0.00	0.00	-93,000.00		
INC	IE1000	INCOME	IE1071	Leveling Up Fund Grant	K006	TOWN HALL MANAGEMENT	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 HALL MANAGEMENT	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	-96,306.50		
INC	IE1000	INCOME	IE1080	Town Hall Income	K006	TOWN HALL MANAGEMENT	87110	PROPERTY RENTAL INCOME	0.00	-3,000.00	-6,000.00		
INC	IE1000	INCOME	IE1080	Town Hall Income	K006	TOWN HALL MANAGEMENT	88300	INCOME - MISCELLANEOUS	0.00	0.00	-500.00		
INC	IE1000	INCOME	IE1080	Town Hall Income					0.00	-3,000.00	-6,000.00		
INC	IE1000	INCOME	IE1110	Income - PWLB	K006	TOWN HALL MANAGEMENT	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 ADMINISTRATION	IE2010	Staff Costs	K001	COUNCIL	11080	PAY AWARD CONTINGENCY	0.00	23,000.00	0.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K003	STAFFING AND CIVIC	11010	BASIC PAY SALARIES	0.00	132,000.00	114,237.94		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K003	STAFFING AND CIVIC	11020	NIERS Salaries & Wages	0.00	11,756.00	11,335.71		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K003	STAFFING AND CIVIC	11030	SUPER ERS CURRENT Salaries & Wages	0.00	5,670.00	4,323.09		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K003	STAFFING AND CIVIC	12810	TOWN CRIER HONORARIUM	0.00	500.00	500.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K004	EVENTS AND SERVICES	11010	BASIC PAY SALARIES	0.00	82,000.00	90,415.57		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K004	EVENTS AND SERVICES	11020	NIERS Salaries & Wages	0.00	8,800.00	9,965.84		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K004	EVENTS AND SERVICES	11030	SUPER ERS CURRENT Salaries & Wages	0.00	2,500.00	1,543.68		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K006	TOWN HALL MANAGEMENT	11010	BASIC PAY SALARIES	0.00	160,320.00	105,952.69		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K006	TOWN HALL MANAGEMENT	11020	NIERS Salaries & Wages	0.00	9,832.00	10,855.70		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs	K006	TOWN HALL MANAGEMENT	11030	SUPER ERS CURRENT Salaries & Wages	0.00	19,655.00	14,852.75		
EXP	IE2000	GENERAL ADMINISTRATION	IE2010	Staff Costs					0.00	456,143.00	363,994.87		
EXP	IE2000	GENERAL ADMINISTRATION	IE2020	Mayoral Allowances	K003	STAFFING AND CIVIC	13085	MAYORS ALLOWANCE	0.00	8,680.00	8,156.01		
EXP	IE2000	GENERAL ADMINISTRATION	IE2020	Mayoral Allowances					0.00	8,680.00	8,156.01		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K002	FRANCE	21510	MISCELLANEOUS LICENCES & RENTALS	0.00	3,500.00	1,152.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K002	FRANCE	43014	PRINT MANAGEMENT RECHARGE	0.00	650.00	3,406.72		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K002	FRANCE	43020	OFFICE STATIONERY	0.00	700.00	500.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K002	FRANCE	43031	GENERAL OFFICE EXPENSES	0.00	2,600.00	4,966.90	792.6	5,759.5
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K002	FRANCE	44010	AUDIT FEE	0.00	2,520.00	5,360.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K002	FRANCE	45010	POSTAGES	0.00	1,000.00	230.20		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K002	FRANCE	45030	MOBILE PHONE CHARGES	0.00	1,100.00	90.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K003	STAFFING AND CIVIC	48020	SUBSCRIPTIONS TO ORGANISATIONS	0.00	4,400.00	3,366.36		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K003	STAFFING AND CIVIC	48030	OTHER EMPLOYEE EXPENSES	0.00	2,500.00	2,744.14		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K003	STAFFING AND CIVIC	44450	HR SUPPORT	0.00	4,000.00	3,000.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K003	STAFFING AND CIVIC	45010	POSTAGES	0.00	7,100.00	2.80		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K003	STAFFING AND CIVIC	49015	TRAINING	0.00	2,000.00	4,593.09		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K004	EVENTS AND SERVICES	49015	TRAINING	0.00	1,000.00	813.32		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office	K006	TOWN HALL MANAGEMENT	48020	SUBSCRIPTIONS TO ORGANISATIONS	0.00	30.00	30.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2030	General Office					0.00	25,680.00	30,361.99	792.6	31,154.19
EXP	IE2000	GENERAL ADMINISTRATION	IE2050	Parish/Town Council Costs	K003	STAFFING AND CIVIC	41545	TWINNING	0.00	500.00	500.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2050	Parish/Town Council Costs					0.00	500.00	500.00		
EXP	IE2000	GENERAL ADMINISTRATION	IE2050	Parish/Town Council Costs					0.00	489,163.00	403,012.47		
EXP	IE3000	RUNNING COSTS	IE2040	Miscellaneous Expenditure	K001	COUNCIL	41000	GENERAL CONTINGENCY	0.00	30,000.00	8,155.83		
EXP	IE3000	RUNNING COSTS	IE2040	Miscellaneous Expenditure	K003	STAFFING AND CIVIC	23700	RENT OF PROPERTY	0.00	19,500.00	19,696.55		
EXP	IE3000	RUNNING COSTS	IE2040	Miscellaneous Expenditure					0.00	49,500.00	34,842.38		
EXP	IE3000	RUNNING COSTS	IE3010	Insurance	K002	FRANCE	49030	GENERAL INSURANCE	0.00	30,000.00	11,573.43		
EXP	IE3000	RUNNING COSTS	IE3010	Insurance					0.00	30,000.00	11,573.43		
EXP	IE3000	RUNNING COSTS	IE3020	Mayor's Car	K003	STAFFING AND CIVIC	31010	MAYORS VEHICLE COSTS	0.00	2,000.00	0.00		
EXP	IE3000	RUNNING COSTS	IE3020	Mayor's Car					0.00	2,000.00	0.00		
EXP	IE3000	RUNNING COSTS	IE3030	Civic Events	K003	STAFFING AND CIVIC	42020	MAYOR AND CIVIC EXPENDITURE	0.00	9,000.00	7,093.09		
EXP	IE3000	RUNNING COSTS	IE3030	Civic Events					0.00	9,000.00	7,093.09		
EXP	IE3000	RUNNING COSTS	IE3040	Elections	K001	COUNCIL	43070	ELECTION EXPENSES	0.00	45,760.00	76,771.94		
EXP	IE3000	RUNNING COSTS	IE3040	Elections					0.00	45,760.00	76,771.94		
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K002	FRANCE	44410	ICT SUPPORT	0.00	29,200.00	30,139.00	-792.6	29,346.4
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K002	FRANCE	44420	FINANCE SUPPORT	0.00	29,000.00	38,700.00		
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K002	FRANCE	44430	LEGAL SUPPORT	0.00	11,150.00	9,160.00		
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K004	EVENTS AND SERVICES	21410	MAINTENANCE OF GROUNDS	0.00	60,000.00	59,747.43	-15292	44,455.4
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K004	EVENTS AND SERVICES	21421	TOWN CENTRE HANGING FLOWERS	0.00	15,000.00	14,696.11	-291.56	14,404.6
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K004	EVENTS AND SERVICES	21430	ST MARYS CHURCHYARD MAINTENANCE	0.00	14,000.00	15,600.00		
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K004	EVENTS AND SERVICES	27041	MARKET STREET PUBLIC CONVENIENCES CONTRACTOR CHARGES - CLEANING	0.00	25,000.00	24,880.00	-190	24,690.0
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K004	EVENTS AND SERVICES	42040	MAINTENANCE OF STREET FURNITURE	0.00	3,300.00	2,131.13		
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants	K006	TOWN HALL MANAGEMENT	44440	FACILITIES MANAGEMENT SUPPORT	0.00	11,500.00	6,631.27		
EXP	IE3000	RUNNING COSTS	IE3050	WFDC Services / Grants					0.00	200,150.00	200,689.94	-16866.16	184,123.78
EXP	IE3000	RUNNING COSTS	IE3060	Christmas Lights	K004	EVENTS AND SERVICES	49130	CHRISTMAS LIGHTS	0.00	22,500.00	20,093.92		
EXP	IE3000	RUNNING COSTS	IE3060	Christmas Lights					0.00	22,500.00	20,093.92		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21010	REPAIRS AND MAINTENANCE OF BUILDINGS	0.00	25,000.00	30,370.00		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21011	MARKET STREET PUBLIC CONVENIENCES REPAIRS AND MAINTENANCE OF BUILDINGS	0.00	6,000.00	2,626.00		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21012	TOWN COUNCIL PARKS	0.00	40,000.00	56,972.06	15583.56	72,555.6
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21030	STATUES AND MEMORIALS	0.00	1,500.00	2,057.16		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21031	CLOCK TOWER (OXFORD STREET) MAINTENANCE AND ELECTRICITY	0.00	1,000.00	810.74		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21032	WAR MEMORIALS MAINTENANCE	0.00	230.00	330.64		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21034	ST GEORGES PADDLING POOL EXPENDITURE	0.00	10,000.00	1,253.68		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21036	ALLOTMENTS	0.00	5,000.00	5,762.20		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21037	DEFIBRILLATOR	0.00	500.00	1,616.93		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21038	WATER FEATURE	0.00	1,750.00	606.11		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21040	PLAY EQUIPMENT	0.00	4,070.00	2,863.95		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21042	TOWN CENTRE MARKET	0.00	180.00	180.00		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21411	LENGTHSMAN EXPENDITURE	0.00	4,500.00	7,217.46		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	21412	TREE WORKS	0.00	5,000.00	1,450.00		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	22030	ELECTRICITY	0.00	1,900.00	3,076.72		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	22031	MARKET STREET PUBLIC CONVENIENCES ELECTRICITY	0.00	3,100.00	2,279.33		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	23700	RENT OF PROPERTY	0.00	6,000.00	267.98		
EXP	IE3000	RUNNING COSTS	IE3105	Civic Assets	K004	EVENTS AND SERVICES	25010	MARKET STREET PUBLIC CONVENIENCES WATER AND SEWERAGE RATES	0.00	1,950.00	2,781.75		
EXP													

Bsetotal	Bstotal(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%	2,332,805.66
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					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	-890,877.56
BA0100	Total Assets less Liabilities	BL1000	CURRENT LIABILITIES					-890,787.76
BA0100	Total Assets less Liabilities	BL1000	CURRENT LIABILITIES					-890,787.76
BA0100	Total Assets less Liabilities							1,332,502.28
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	20110	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	59,747.43
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	14,696.11
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	21430	ST MAYORS 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	11,464.41
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	2,781.75
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	76,771.94
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	7,564,085.80
BS0100	Total Net Worth	BY1000	REVENUE BALANCES	BY1100	General Fund - Working Balance	44076	TOWN HALL TRANSFORMATION PROJECT - KTC CONTRIBUTION	5,725.50
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	-80.44
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	BY1900	General Fund - Working Balance			-187,326.88
BS0100	Total Net Worth	BY1000	REVENUE BALANCES					-187,326.88
BS0100	Total Net Worth							-1,332,502.28
								0.00

Kidderminster Town Council

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. Questions/ Petitions from members of the Public
4. Approval of Minutes of previous meeting and noting Committee minutes
5. Town Mayor's Report
6. Town Hall Update
7. St. George's Paddling Pool update

Other items of Business

Meeting Date	Item
15 May 2025 (Annual Meeting and Mayor-making)	Election of mayor and Deputy mayor for 25-26
	Committee Appointments To appoint memberships of any Committees of the Council
25 June 2025	Asset Register Review
	End of Year Statutory Accounts To receive the Annual Return, Approve each section of the Annual Governance Statement and adopt the accounts and the Mayor to sign them, To note the date for the exercise of electors' rights
	To review the Council's Financial Regulations
	Reports from Outside body representatives
	Bus companies?
	West Mercia Police? (Town Centre team)
	To review Standing Orders and make any amendments agreed.
22 October 2025	Kidderminster BID Presentation
	External Auditor
	Timetable for Budget 25-26
28 January 2026	Review of Town Council Vision 2025-2029
	2026/27 Budget and Precept
	Schedule of meetings for the municipal year 2026/27
22 April 2026	Nomination of Mayor Elect and Deputy Mayor and approval of Mayor's Charities 26-27
	Annual Review of Strategic Risk register
	Review of Committees' Terms of reference for 26-27
	Strategic Risk Register