

## MAYORS' ALLOWANCE SCHEME



The scheme is detailed below and operates from 19<sup>th</sup> May 2014.

### Background

For tax purposes council members and civic dignitaries are treated in the same way as any other individual who holds an office or who is an employee. Councillors should be aware that allowances payable in return for acting as Town Mayor are regarded as salary or wages for the purpose of Income Tax and will usually be deductible from such allowances, unless these allowances do no more than reimburse expenses **actually incurred** and which are deductible for tax purposes. *Please refer to HMRC EIM65970 Local Government Councillors and civic dignitaries: ODPM guidance part 2: taxation of members' allowances and expenses.*

This scheme has been set up to demonstrate commitment by Lydd Town Councils elected Mayors to increase transparency, openness and direct accountability and to ensure that those who participate do not suffer unreasonable financial disadvantage by doing so. This should encourage people from a wide range of backgrounds and with a wide range of skills to serve as Mayor of Lydd Town Council. This scheme is not intended to be a monitor of Mayoral activity and attendance at events.

This scheme is designed to avoid bureaucracy and to not be unduly time consuming of staff resources.

### Policy

Whilst this scheme is operated and adopted by Lydd Town Council, Mayors may choose to opt out of the scheme by notifying the Town Clerk in writing upon their election and prior to any payments being made by the Town Council on their behalf. By opting out they will agree to provide their HMRC Notice of Tax Coding to the Town Clerk and will then be paid their allowance in two parts under the Town Council's PAYE system via HMRC RTI.

1. Mayoral Allowances are payable on behalf of the Mayor for attending functions and events as part of Mayoral duties and for the reimbursement of travel costs to the Mayor and Deputy Mayor (if the Deputy Mayor is attending functions at the request of the Mayor).
2. The Mayor's allowance for 2019-20 is £3,000
3. The Allowances will be reviewed by the Personnel Committee annually prior to inclusion in budget setting and become payable from the following Annual Council meeting (Mayor Making).
4. The invitation to a function or event which the Mayor or their representative and guest or Town Sergeant has formally agreed to attend will be used as the invoice upon which a cheque is raised for payment and will be deducted from the budget header specifically for this purpose. Any additional expenditure made for items such as drinks, raffles, donations etc. will be deemed as personal expenditure and will not be reimbursed by the Town Council.
5. Payment arrangements will be the same as those for the other purchases made by the Town Council, but cheques can be raised by the Mayors' secretary for signing by 2 Members to pay for attendance at events with agreement by the Town Clerk.
6. A fuel allowance is payable for bona fide purposes, where the Mayors (Deputy Mayor or Town Sergeant) has used their car to travel to a function or event. A claim form should be submitted and matched to the invitation to the event by the Mayors' secretary. The rate for approved mileage is 45p per mile and an additional 5p per mile will be paid for each additional passenger travelling in the same car to attend the approved duty. This is at the level of the Approved Mileage Allowance Payment (AMAPs) laid down by the Inland Revenue as a tax free "approved amount" and shall be amended in line with any changes made to these amounts as and when they occur. The cost of parking fees can also be claimed. Payments for travel will be made in arrears at the following Council meeting but must be submitted by the Mayor (Deputy Mayor or Town Sergeant) within three months of the event claimed for taking place. Claims made outside this period will only be considered in exceptional circumstances such as long term illness and will be considered by Council.

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7. Expenditure on Mayoral Clothing is nil under this scheme, unless this is for civic regalia or the cleaning or repair of which will be included as a separate item in the Town Council's budget.
8. Should the Mayors expenditure exceed the annual allowance then Council may consider a virement from another budget head underspend.
9. Should the Mayors expenditure be lower than the annual allowance at the end of their term of office they may choose to transfer this sum to the Mayors charity fund and to make a charitable donation, otherwise the remainder will go into general funds.
10. A Mayor may decide not to claim (in full or part) their Allowance or not to request additional sums should they overspend but should notify the Town Clerk in writing of their intention should this be the case.
11. All monies to be paid out to or on behalf of the Mayor must only be in accordance with the approved scheme of spending for the year.
12. All monies to be paid out are to be certified by the Town Clerk.
13. Financial Regulations to be amended to include the Mayors' Allowance Scheme.
14. To note that the above scheme does not include charitable donations by the Mayor which are paid from the Mayors Charity Fund which has its own bank account.

#### Summary

1	Attendance at official events and functions by Mayor and guests or their representative	Cheque payment to be raised by Town Council
2	Additional refreshments/raffles etc. not included in cost set out on invitation	To be expenditure of attendee
3	Fuel costs and parking to attend official function or event as above	To be paid by attendee, claim form completed and reimbursed out of Mayors allowance by Town Council
4	Mayoral Clothing and regalia	Not covered unless civic regalia paid for by Town Council upon approval and in accordance with budget and not from the Mayors allowance
5	Donations to charities	To be from the Mayors Charity Fund

**This scheme has been seen and agreed by Lydd Town Council's Internal Auditor and will be updated annually in line with budget setting and HMRC guidelines.**

**COUNCILLORS ATTENDANCE AT MEETINGS  
24<sup>TH</sup> APRIL 2022 TO 17<sup>TH</sup> MAY 2023**

Councillors	Council		Planning		Personnel		General Purposes		Annual Town Meeting		Total Meetings Attended	
	P	A	P	A	P	A	P	A	P	A	P	A
Sweeney Martin	6	6	2	2	4	3	1	1	1	1	14	13
Allen Trevor	6	3	10	3		n/a		n/a	1	0	17	6
Beach Maria	6	5	8	6		n/a		n/a	1	1	15	12
Chapman Darren	6	2	10	2	4	3		n/a	1	1	21	8
Duncan Ann	6	5	10	9		n/a	1	1	1	1	18	16
Goddard Clive	6	6		04.07.22 n/a	4	4		n/a	1	1	11	11
Hills Tony	6	6		n/a		n/a		n/a	1	1	7	7
Jones Jean	6	5	3	3		n/a	1	1	1	1	11	10
Jones Robert	6	6	3	3	3	3	1	1	1	1	14	14
Laws Leonard	6	3	10	4		n/a		n/a	1	0	17	7
Manahan Kerry	6	5	9	9		n/a	0	0	1	1	16	15
McKenna Deborah	6	5	7	6		n/a	1	1	1	1	15	13
Piper Suzanne	3	3	03.09.22 n/a			n/a		n/a	1	1	4	4
Rye Kim	6	6	10	6		n/a	1	1	1	1	18	14
Rye Paul	6	5	1	1	4	3	1	1	1	1	13	11
Snell Graham	6	3	1	1		n/a		n/a	1	0	8	4

• P = Possible    A = Actual    • New Committees formed on the 16<sup>th</sup> May 2022  
 n/a = Councillors did not serve on these Committees

LYDD TOWN COUNCIL										ASSET REGISTER				31st MARCH 2023	
A	B	C	D	E	F	G	H	I	J						
ASSET NO	DESCRIPTION	LOCATION	NOTE	VALUATION Jul-89	VALUATION Mar-15	INSURANCE VALUE Sep-18	INSURANCE VALUE Apr-19	INSURANCE VALUE Apr-22	RESTATED VALUE						
1															
2															
3															
4	Buildings	Guild Hall			905,803	724,423	746,155	70,000	511,563						
5	Garages	Manor Road			280,540	124,521	128,256	25,000	132,537						
6	Garages	Manor Road			13,950	13,566	13,973	4,000	12,261						
7	The Banks Pavilion	Denniss Lane			132,950	131,316	135,255	1,000	118,678						
8	The Banks Container	Denniss Lane			1,956	5,650	5,819	650	1,956						
9															
10	Mayor's Chain & Jewel of Office	Guild Hall			20,000	50,000	80,374	70,000	72,989						
11	Gold shields for Mayor's Chain	Guild Hall	16		480	480		480							
12	Silver Shields	Guild Hall			20,000			25,000	209						
13	Silver Mace	Guild Hall			4,200			3,000							
14	Mayor's robes, shoes, sword,jabot,sleeves	Guild Hall	8		4,200			1,500							
15	Robes town sergeant two hats	Guild Hall			1,500			1,000	487						
16	Robes town sergeant two hats	Guild Hall			1,500			4,000	650						
17	Escort, Deputy & Civic reps badges	Guild Hall	7		3,500			56							
18	Escort, Deputy & Civic reps badges	Guild Hall			1,050										
19	Town sergeant uniform, badges, jabot, rob	Guild Hall	8,40		264										
20	Civic umbrellas	Guild Hall	22		56										
21															
22	Trophies, Goblets & Bowls	Guild Hall				3,462	3,566	1,800	2,684						
23	Silver Rosebowl Gardening Trophy	Guild Hall			1,250			2,300							
24	William III Silver Cup	Guild Hall			800			1,000							
25	Cinque Points bowl and 6 goblets	Guildhall			500			900							
26	Goblets				75										
27															
28															
29	Paintings of W.D. Walker	Guild Hall			10,000			15,000	70,000						
30	Paintings of Lydd Irene Wallington	Guild Hall			7,500			10,000							
31	Painting of Alderman Parne	Guild Hall			5,000			7,500							
32	Painting of Alderman Parne	Guild Hall			5,000			7,500							
33	Frames Royal Arms Charles II	Guild Hall			2,500			5,000							
34	Painting of Alderman Edwin Finn	Guild Hall			2,000			5,000							
35	Painting of Alderman Finn	Guild Hall			2,000			5,000							
36	Model of SS Dungeness	Museum			1,500			3,000							
37	Painting of Miss Mitchell	Guild Hall			1,250			2,000							
38	Painting of Alderman Whiting	Guild Hall			1,000			2,000							
39	Charter - Charles Edward Whiting	Guild Hall						2,000							
40	Charter - Charles Edward Whiting	Guild Hall						3,000							
41	Mayor/centr. Freeman boards	Guild Hall						1,200							
42	2 oak circular seal plaques	Guild Hall						1,500							
43	2 oak circular seal plaques	Guild Hall						400							
44	2 Framed congratulation 50/60	Guild Hall						5,000							
45	8 Bronze Imperial measures	Guild Hall						1,500							
46	17th Century ink sifter - WWVI Maxim gun	Guild Hall						1,500							
47	Long case clock	Guild Hall	6		600			10,937	10,000						
48			23						914						
49															
50															
51															
52	Groundsmen's Equipment	Allotment	2			959	988	8,000							
53	Wassery Ferguson tractor	Garages	3			2,882	2,968	2,600	2,600						
54	garden Machinery	Garages													
55															
56															
57	Office equipment	Guild Hall	4			60,289		590							
58	Office equipment	Guild Hall													
59	Good Phones, office chair, radiators	Guild Hall	21,18,17												
60	Minute books 2007-2016	Guild Hall	19												
61	Minute books 2015-19	Guild Hall													
62															
63	Storage room racking	Guild Hall	35												
64	15" Betty Power portable PA system	Guild Hall	29												
65	Cross-cut shredder	Guild Hall	32												
66	Security Key Cabinet	Guild Hall	33												
67	Furniture for staff room, sofa, 2 chairs and	Councillors	34												
68	Furniture for staff room, sofa, 2 chairs and	Councillors	35												
69	HP 840G2 Elite laptop	Chairman	43												
70	2 no Zyxel NVW wifi access points	Chairman	44												
71	APC Smart UPS 1500VA	Guild Hall	45												
72	2 no HP 9010E Inkjet printers	TC and TCA	48												
73	2 no Chairs for Chamber	Guild Hall	50												
74	1 no Chair for Staff Room	Guild Hall	51												
75	Seairite 31.10.22	Guild Hall													
76															
77	Outdoor Property														



## Annual Internal Audit Report 2022/23

LYDD TOWN COUNCIL  
www.lyddtowncouncil.gov.uk

During the financial year ended 31 March 2023, 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 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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).

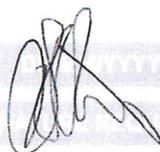
Date(s) internal audit undertaken

16/05/2023

Name of person who carried out the internal audit

LIONEL ROBBINS

Signature of person who carried out the internal audit



Date

16/05/2023

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

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

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

Lydd Town Council

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 2023, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.lyddtowncouncil.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2022/23 for

Lydd Town Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	236,430	213,640	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	125,000	130,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	23,275	29,040	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	82,649	99,051	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	88,415	154,928	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	213,640	118,701	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	213,640	118,701	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	1,235,271	1,236,118	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 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 17/05/23

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



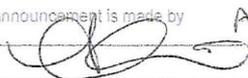
Attachment 3.2

Local council name LYDD TOWN COUNCIL

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31<sup>st</sup> March 2023

The Local Audit and Accountability Act 2014, and  
The Accounts and Audit (England) Regulations 2015 (SI 234)

<p>1. Date of announcement: <u>2nd June 23</u> (a)</p>	<p>(a) Insert date of placing of this notice on your website.</p>
<p>2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2023 these documents will be available on reasonable notice on application to:</p>	
<p>(b) <u>Angela Alexander, Town Clerk</u> <u>townclerk@lyddtowncouncil.gov.uk</u></p>	<p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p>
<p>commencing on (c) <u>Monday 5<sup>th</sup> June 2023</u></p>	
<p>and ending on (d) <u>Friday 14<sup>th</sup> July 2023</u></p>	<p>(c) And (d) The inspection period must be 30 working days in total and commence no later than 3 July 2023.</p>
<p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>the opportunity to question the auditor about the accounts; and</li> <li>the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).</li> </ul>	
<p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p>	
<p>4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a></p>	
<p>5. This announcement is made by (e) <u>ANGELA ALEXANDER</u></p> 	<p>(e) Insert name and position of person placing the notice</p>