

LYDD TOWN COUNCIL

PAYMENTS AND RECEIPTS

1 OCTOBER 2024 - 30 NOVEMBER 2024

FOR RATIFICATION AND AUTHORISATION				
DATE	RATIFICATION	MEMO	Chq/DD	AMOUNT
PAYMENTS FROM CURRENT ACCOUNT				
01/10/2024	Business Stream Scottish water	Guild Hall water	DD	6.98
01/10/2024	Fstone Hythe	Business rates	DD	171.00
02/10/2024	Gibbs & Son	Inv 4270 Lydd Rype tree & spray tennis courts	4939	420.00
02/10/2024	Mr Andrew	Allotment deposit return - plot 73B & 74B	4940	30.00
02/10/2024	W & E Rolfe & Son	Inv 4424 padlocks & bolts	4941	25.92
02/10/2024	Gibbs & Son	Inv 4268 September maintenance	4942	738.00
05/10/2024	Cinque Ports	Installation of the Lord Warden-lunch	4943	19.00
07/10/2024	Ashington Gowns	Installation of the Lord Warden-robos	4944	89.97
09/10/2024	Lewe Luck	Guildhall window cleaning	4945	50.00
11/10/2024	Lloyds	Service charges	DD	18.05
14/10/2024	Viking Office	Printer cartridges, stationery	DD	180.83
15/10/2024	VOID	VOID	4946	0.00
15/10/2024	Salaries	Salaries - month 7 (4947,4949,4950/4951	VARIOUS	5,784.57
15/10/2024	VOID	VOID	4948	0.00
09/10/2024	KALC	Planning Application training	4952	60.00
09/10/2024	VOID	VOID	4953	0.00
14/10/2024	Mayor of New Romney Charity Acct	New Romney County Fayre lunch CANCEL CHQ	4954	20.00
14/10/2024	Higher Elevation Mobility Lift	Annual Service Plan - stair lift	4955	324.00
14/10/2024	Hags	Replacement caps for multiplay	4956	102.00
14/10/2024	Mr M Nicholson	Allotment rental	4957	30.00
14/10/2024	Mr E Richardson	Allotment rental	4958	30.00
14/10/2024	Mr G Day	Allotment rental	4959	30.00
15/10/2024	Castle Water Ltd	Manor Road Pavilion - water	DD	36.99
15/10/2024	Corona Energy	Inv 2494538/39/40/41 Sep electricity charges	DD	264.29
15/10/2024	BT Group PLC	Quarterly phone charges - Guildhall phone	DD	860.40
17/10/2024	Castle Water Ltd	Guildhall - water	DD	17.39
21/10/2024	Castle Water Ltd	Guildhall - water	DD	9.08
21/10/2024	HMRC	PAYE - Mth 7	4960	1,712.34
21/10/2024	KCC re Kent Pension Fund	Pension - Mth 7	4961	1,746.80
21/10/2024	Royal British Legion	Poppy Wreath Donation	4962	80.00
21/10/2024	Caroline Livesey	Reimburse for skip hire payment	4963	312.00
21/10/2024	W Toltets	Install windoww at Guild Hall-Inv 13219	4964	422.40
21/10/2024	Rolfe's Heating	Annual Service of Guild Hall boilers	4965	153.60
28/10/2024	British Gas	Guild Hall - September	DD	17.66
28/10/2024	Waterlogic GB	Watercooler rental - Sept	DD	47.98
28/10/2024	Opus Energy	Christmas lights	DD	98.22
23/10/2024	Clear Insurance Management	2024/25 Cyber Security	4966	405.25
28/10/2024	Diane Cavey	Reimburse for Lord Warden lunch & milk	4967	96.64
30/10/2024	Angela Quinn-Alexander	Reimburse for strimmer wire & rubble bags	4968	32.00
31/10/2024	Viking Office	Stamps & envelopes	DD	147.13
31/10/2024	KCC Commercial Services	Copier charges - 201.45 colour 2.05 b&w	DD	244.20
01/11/2024	Scottish Water Business Stream	Guild Hall water	DD	6.98
01/11/2024	Fstone Hythe	Business rates	DD	171.00
04/11/2024	James Double	Bugle player for Remembrance Day	4969	60.00
06/11/2024	Gibbs & Son	Tree surgery, Memorial Gardens, Oct billing	4970	6,756.00
06/11/2024	Daniel Livesey	Clear back of Guild Hall , collect and distribute shingle	4971	512.50
08/11/2024	Lloyds	Bank charges	DD	38.29
11/11/2024	Viking Office	Printer cartridges, stationery	DD	65.33
15/11/2024	Salaries	Salaries - month 8 (4972/4973/4974/4975)	VARIOUS	7,304.75
15/11/2024	Corona Energy	Inv2543682/83/84/85	DD	330.03
19/11/2024	Castle Water Ltd	Guild Hall Water	DD	15.84
25/11/2024	Diane Cavey	Office Consumables band & civic	4976	58.89
25/11/2024	Angela Quinn-Alexander	Reimburse for Christmas Tree decorations	4977	25.00
25/11/2024	Castle Water Ltd	Allotments (credit of £748.98, charge of £825.50)	DD	76.82
25/11/2024	Opus Energy	Christmas lights	DD	101.59
26/11/2024	Waterlogic GB	Watercooler rental - October	DD	47.98
29/11/2024	British Gas	Guild Hall - October	DD	31.29

	A	B	C	D
1	LYDD TOWN COUNCIL			
2	Bank Reconciliation Statement			
3	for the Period Ending			
4	30-Nov-24			
5				
6	BANK and CASH:	Statement Date.	£	
7	Lloyds TSB Current Account	29-Nov	63,297.32	
8	Lloyds TSB Reserve Account	11-Nov	27,060.00	
9				90,357.32
10				
11	LESS Unpresented Items:			
12				
13				
14	18-Sep	4928	10.00	
15	25-Sep	4931	30.00	
16	07-Oct	4944	89.97	
17	09-Oct	4952	60.00	
18	14-Oct	4956	102.00	
19	14-Oct	4957	30.00	
20	14-Oct	4958	30.00	
21	25-Nov	4976	58.89	
22	25-Nov	4977	25.00	
23				435.86
24				
25				
26				89,921.46
27				
28	Opening balance			43,767.48
29	PLUS Receipts			204,949.03
30	LESS Payments			158,795.05
31	Balance Carried Forward:			89,921.46
32				
33				
34	Prepared by:	CL	Date:	
35				
36	Checked by:		Date:	
37				
38	Checked by:		Date:	
39				
40				



018796 PD0EAD4-20241130-10737-051443

LYDD TOWN COUNCIL



MS A ALEXANDER
13 HIGH STREET
LYDD
ROMNEY MARSH
KENT
TN29 9AF

36700 C



Your account statement

Issue date: 29 November 2024

Write to us at: PO Box 1000, Andover, BX1 1LT

Call us on: 0345 072 5555 (from UK)
+44 1733 347338 (from Overseas)

Visit us online: www.lloydsbank.com

Your branch: ASHFORD (309028)

Sort code: 30-90-28 Account number: 00731251

BIC: LOYDGB21138

IBAN: GB90 LOYD 3090 2800 7312 51



BUSINESS ACCOUNT

LYDD TOWN COUNCIL

Account summary

Balance On 22 Nov 2024	£63,555.00
Total Paid In	£0.00
Total Paid Out	£257.68
Balance On 29 Nov 2024	£63,297.32

Account activity

Date	Payment Type	Details	Paid In (£)	Paid Out (£)	Balance (£)
22 Nov 24		STATEMENT OPENING BALANCE			63,555.00
25 Nov 24	DD	CASTLE WATER LTD AB0009391789		76.82	63,478.18
25 Nov 24	DD	OPUS ENERGY CORPOR 1069899		101.59	63,376.59
26 Nov 24	DD	WATERLOGIC GB LTD LYD023		47.98	63,328.61
29 Nov 24	DD	BRITISH GAS BGL0370267-0354022		31.29	63,297.32
29 Nov 24		STATEMENT CLOSING BALANCE	0.00	257.68	63,297.32

The "Details" column in your statement shows the date that a Debit Card payment went into or came out of your account only if that happened on a weekend or a Bank Holiday.

Payment types:

DD - Direct Debit



011593 PD0EAC4-20241116-76478-001862
 LYDD TOWN COUNCIL
 MS A ALEXANDER
 13 HIGH STREET
 LYDD
 ROMNEY MARSH
 KENT
 TN29 9AF



36700 C

Your account statement

Issue date: 15 November 2024

Write to us at: PO Box 1000, Andover, BX1 1LT

Call us on: 0345 072 5555 (from UK)
 +44 1733 347338 (from Overseas)

Visit us online: www.lloydsbank.com

Your branch: ASHFORD (309028)

Sort code: 30-90-28 Account number: 07746475

BIC: LOYDGB21138

IBAN: GB69 LOYD 3090 2807 7464 75

COMM INST ACCESS

LYDD TOWN COUNCIL

Account summary

Balance On 11 Oct 2024	£27,035.56
Total Paid In	£24.44
Total Paid Out	£0.00
Balance On 11 Nov 2024	£27,060.00

Account activity

Date	Payment Type	Details	Paid In (£)	Paid Out (£)	Balance (£)
11 Oct 24		STATEMENT OPENING BALANCE			27,035.56
11 Nov 24		INTEREST (GROSS)	24.44		27,060.00
11 Nov 24		STATEMENT CLOSING BALANCE	24.44	0.00	27,060.00



BUDGET MONITOR

LYDD TOWN COUNCIL
Budget Monitor 2024-25

31 MARCH 2024

RECEIPTS		Actuals	Original Budget	Revised Budget	Difference	% Budget	
Allotments Rent Including Archiva for mast		2,751.14	8,000.00		5,248.86	34%	
Ambulance Service Rent		5,200.00	5,200.00	-	-	100%	
Band Concert	(2,500.00)	-	2,500.00	-	-	0%	
Bank Interest		211.16	500.00		288.84	42%	
Donations from Lydd Municipal and Other Charities		-	5,000.00		5,000.00	0%	
Masts & Easements		-	80.00		80.00	0%	
Tennis Court bookings vis stripe		371.88	1,000.00		628.12	37%	
Other Receipts		17,422.35	-		(17,422.35)	#DIV/0!	
Precept		178,900.00	178,900.00	-	-	100%	
VAT		92.50			(92.50)	#DIV/0!	
TOTAL RECEIPTS:	(2,500.00)	204,949.03	201,180.00	-	(6,269.03)	#DIV/0!	
		-					
PAYMENTS		Actuals	Original Budget	Revised Budget	Difference	% Budget	
EMR/Virement							
Accountants	(3,900.00)	1,975.00	6,000.00	2,100.00	125.00	33%	
Allotments	(1,000.00)	1,597.07	3,000.00	2,000.00	402.93	53%	
Audit		420.00	1,000.00		580.00	42%	
Band Concert	(2,500.00)	-	2,500.00	-	-	0%	
Bank Charges		214.56	330.00		115.44	65%	
Dennes Lane	(850.00)	-	1,000.00	150.00	150.00	0%	
Bin Emptying		-	665.00		665.00	0%	
Christmas Tree & Lighting		757.98	1,000.00		242.02	76%	
Civic Expenses		854.70	1,000.00		145.30	85%	
Gas & Electrical PEAT testing		128.00	1,000.00		872.00	13%	
Grounds Maintenance	(2,000.00)	7,938.85	5,000.00	3,000.00	(4,938.85)	159%	
Grounds Maintenance-Tree Surgery	2,000.00	5,100.00	0.00	2,000.00	(5,100.00)	#DIV/0!	
Groundsman Materials and Equipment		952.23	600.00		(352.23)	159%	
Guildhall Maintenance		18,967.00	19,600.00		633.00	97%	
Guildhall Running Costs		6,559.33	8,000.00		1,440.67	82%	
Insurance		4,831.20	4,100.00		(731.20)	118%	
Lade Bench Licences		-	25.00		25.00	0%	
Legal and Professional fees		1,175.00	4,000.00		2,825.00	29%	
Lydd in Bloom		517.04	360.00		(157.04)	144%	
Lydd in Lights		-	360.00		360.00	0%	
Manor Road Pavilion Maintenance	(750.00)	40.00	1,000.00	250.00	210.00	4%	
Manor Road Pavilion Running Costs		380.37	400.00		19.63	95%	
Mayoral Allowance		1,042.36	2,000.00		957.64	52%	
Office Consumables		1,016.34	1,000.00		(16.34)	102%	
Office Equipment and Printing		1,357.16	2,200.00		842.84	62%	
Office IT		5,775.00	4,920.00		(855.00)	117%	
Office IT capital expenditure	(3,730.00)	-	3,730.00	-	-	0%	
Remembrance Sunday (\$137)		290.00	300.00		10.00	97%	
Rype Playground		2,255.67	0.00		(2,255.67)	#DIV/0!	
Small Grants		3,939.50	5,000.00		1,060.50	79%	
Staff Costs		-	100.00		100.00	0%	
Staff EE & ER	3,500.00	12,754.21	20,000.00	23,500.00	10,745.79	64%	
Staff salaries		62,570.96	94,500.00		31,929.04	66%	
Stair Lift & Defib. Maintenance		2,260.55	690.00		(1,570.55)	328%	
Staff and Councillors Training	(876.00)	74.00	1,000.00	124.00	50.00	7%	
Subscriptions		2,163.70	2,200.00		36.30	98%	
Tennis Courts		947.67	500.00		(447.67)	190%	
Website		-	100.00		100.00	0%	
D-Day Beacon Lighting	(1,620.00)	380.00	2,000.00	380.00	-	19%	
Election Costs	9,226.00	-	0.00	9,226.00	9,226.00	#DIV/0!	
VAT		9,559.59					
TOTAL PAYMENTS:	(2,500.00)	158,795.05	201,180.00	42,730.00	47,444.55	79%	
		-					

LYDD TOWN COUNCIL

STATEMENT OF INTERNAL CONTROL

1. Scope of responsibility

Lydd Town Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is responsible for ensuring that there is a sound system of internal control which includes management of risk.

2. Purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. The internal control environment

The key elements of the Council's internal control environment include:

- Established budget setting and regular budgetary monitoring reporting to members;
- NALC Standing Orders and Financial Regulations adopted and reviewed
- Terms of Reference for Committees with responsibility for decisions which include expenditure where exceeding agreed budget limits being referred to Council.
- Code of conduct for members that set out clear expectations for standards of behaviour;
- Internal audit carried out at least annually
- Cheques signed by two councillors and stubs initialled.
- From 1st April 2025, it is expected that the majority of payments will be carried out through online banking per the controls set out in the Online Banking Procedure

4. Policies and Procedures

- The Council will ensure that it develops and adopts relevant policies and procedures to ensure that as far as is possible all responsibilities of the Council are understood.

- The Council will ensure that risk assessments are in place

5. Financial management

In financial matters the Council and its internal auditor are guided primarily by Financial Regulations and Guidance and Accountability for Smaller Authorities in England.

Internal financial control is based on a framework of management information, financial and administrative procedures.

The Council's principal financial control is that payments drawn on its bank accounts must be authorised by two members and that cheques and online payments must be signed by two signatories of four who are on the bank mandate and therefore authorised to do so.

The main purpose of the independent internal audit is to review whether the systems of financial and other controls are both adequate and effective and to make recommendations if appropriate.

6. Review of effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control and of the system of internal audit. The review of the effectiveness of the system of internal control is informed by the work of the internal auditors and Town clerk/RFO and also by comments made by the external auditors.

December 2024

Internal Audit Plan - 2024-25 Lydd Town Council	2024- 25							
Basis of review					Previous Year 2023-24			
Minimum work consistent with completion of AIAR					Ext Aud correspondence re IA Practitioners Review			
AIAR Questions		Work Planned						
A - Accounting records		Review accounting system and supporting records	spreadsheet cashbook at Lydd TC					
		Overview of cashbook - obtain transaction schedule(s)						
B - Payments		Check for changes in Financial Regulations						
		Test sample of transactions for trail and supporting documentation						
		Review minutes for sample transactions						
C - Risk assessment		Review minutes for annual risk assessment						
		Review Assessment for coverage and change						
D - Budget process and monitoring		Review minutes of budget 2025-26 and precept						
		Review minutes for 2024-25 budget monitoring						

E - Receipts		Check receipt of major income streams						
		Sample test one off items						
		Sample test small items						
F - Cash	If held	Review petty cash payments						
		Sample test if activity significant						
G - Payroll		Review minutes for staff pay changes						
		Test one month's payroll	Review for Tax, NI, Pension (inc autoenrolment)					
H - Assets		Review asset register						
		Test check additions to minutes and payments						
I - Bank reconciliations		Review and test end of year reconciliation						
		Review minutes/ records for in year activity						
J - Accounting Statements		Agree Accounting Statement to source records						
		Check for amendments indicated by external auditor (if any)						
K - Exemption		Not Lydd TC						

L - Website		Access website and review for minutes, Accounts, audit reports						
		Review for Transparency Code (larger authority) version						
M - Public Rights		Check minutes/website for evidence that regulations complied with.						
N - AGAR publication		Check website for previous year AGAR publication						
		View external auditor's report for previous year						
		Check Council minutes for audit report and action						
O - Trust Funds		Review files for Trust activity						
		Test audit trail for sample transaction(s)						
Other Work								
Current issues		Discuss with Clerk current issues affecting Lydd TC						
Statutory requirements		Review minutes for adherence to statute						
		Review minutes for completion of required activities						

**LYDD TOWN COUNCIL
INTERNAL AUDITOR TERMS OF REFERENCE**

BACKGROUND & CONTEXT

Local councils have a duty, under the Accounts and Audit Regulations to maintain an adequate and effective system of internal audit of their accounting records and of their systems of internal control in accordance with the proper practices in relation to internal control.

The internal auditor will carry out their review at least annually and will satisfy the principles of independence and competence.

The Council will conduct a receive a report from the Internal Auditor and review the effectiveness of its system of internal audit The Council will consider, at an appropriate time, the findings of the review and incorporate them within its relevant financial procedures documentation. The Council will ensure that it updates and adopts Financial Regulations from the NALC model.

OVERALL PURPOSE OF THE INTERNAL AUDIT

- Generally: to review the Council's accounting procedures and controls and report on their compliance with the Accounts & Audit Regulations
- To test and report (in writing) to the Council on whether its financial controls are adequate and effective, identifying any areas of weakness or concern
- To assist the Council in fulfilling its responsibility to maintain arrangements for the prevention and detection of fraud or error
- To suggest areas for improvement
- To complete the Annual Internal Audit Report (part of the Annual Return)

SCOPE OF THE AUDIT

In pursuance of the above the internal auditor shall be guided by the relevant legislation and financial regulations pertaining to the sector, the latest NALC/SLCC *Practitioner's Guide (England)*, best practice, and the Council's Internal Audit Plan - the content of which shall be agreed by both the internal auditor and the Council annually.

December 2024

LYDD TOWN COUNCIL

RE-APPOINTMENT OF INTERNAL AUDITOR 2024/25

January 2025

The interim internal audit date is scheduled for 28th January 2025. A short engagement note is set out below. I have attached a plan for 2024-25. Let me know if there is anything that you would like added or changed.

I'm willing to provide the internal audit service for Lydd TC for 2024-5 according to an agreed plan. I estimate the work involved to be 4-6 hours which at my current fee rate of £70 per hour would lead to a cost of £280 - £420. Anything I consider to be required beyond the upper limit would be discussed and agreed with yourself before starting.

For background information I have eight years' experience of internal auditing parishes (over 600 in total) and was formerly a field auditor for the Audit Commission (1979-2005).

Regards

Lionel Robbins

LYDD TOWN COUNCIL

BUDGET 2025-26

Approved November 2024

	RECEIPTS	Year 2023-24 Actual Receipts	Year 2024-25 Agreed Budget	Year 2024-25 Actual Receipts	Year 2024-25 Forecast to 31.03.25	Year 2025-26 FINAL Budget	
	Allotment rents and Arqiva mast rent	10,117.29	8,000.00	527.64	5,500.00	5,500.00	
	Ambulance Service Rent	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	
	Band Concert	2,588.00	2,500.00	-	-	-	1
	Bank Interest	610.31	500.00	164.52	329.52	350.00	
	Donations: Lydd Municipal & Other Charities	5,000.00	5,000.00	-	5,000.00	5,000.00	
	Masts & Easements	79.08	80.00	-	80.00	80.00	
	Tennis Court bookings vls stripe	280.02	1,000.00	328.98	428.98	500.00	
	Other Receipts	1,515.61	-	12,011.76	12,011.76	-	
	Precept	159,000.00	178,900.00	178,900.00	178,900.00	179,000.00	
	VAT From Sales (Tennis Courts)	-	-	81.72	101.72	100.00	
	TOTAL RECEIPTS:	184,990.31	201,180.00	197,214.62	207,551.98	195,730.00	
	PAYMENTS	Year 2023-24 Actual Payments	Year 2024-25 Agreed Budget	Year 2024-25 Actual Payments	Year 2024-25 Forecast to 31.03.25	Year 2025-26 FINAL Budget	
	Accountants	7,450.00	6,000.00	1,975.00	2,100.00	500.00	2
	Advertising	60.00	-	-	-	-	
	Allotments	3,695.12	3,000.00	1,400.25	2,000.00	3,000.00	3
	Audit	840.00	1,000.00	420.00	1,220.00	1,300.00	
	Band Concert	297.83	2,500.00	-	2,500.00	-	
	Bank Charges	350.04	330.00	158.22	330.00	330.00	
	Dennes Lane (Banks Sports & Social Club)	839.04	1,000.00	-	150.00	-	4
	Bin Emptying	-	665.00	-	665.00	700.00	
	CCTV Feasibility Study	100.00	-	-	-	-	
	Christmas Tree & Lighting	1,057.24	1,000.00	542.69	1,000.00	-	5
	Civic Expenses	922.83	1,000.00	834.72	1,234.72	200.00	6
	Contingency	715.00	-	-	-	-	
	Coronation of King Charles III	1,517.02	-	-	-	-	
	Donations	2,550.00	-	-	-	-	
	Election Costs	6,428.25	-	-	-	-	
	Gas & Electrical PEAT testing	-	1,000.00	-	1,000.00	-	
	Goalposts replacements	-	-	-	-	1,200.00	7
	Grounds Maintenance	6,647.76	5,000.00	5,931.35	10,601.35	6,000.00	8
	Grounds Maintenance - Tree Surgery	-	-	-	2,000.00	-	
	Groundsman Materials and Equipment	1,216.65	600.00	586.63	886.63	900.00	
	Guildhall Maintenance	1,816.50	19,600.00	18,565.00	18,690.00	910.00	9
	Guildhall Running Costs	8,627.47	8,000.00	4,823.93	9,647.86	10,000.00	
	Hon. Freeman	941.04	-	-	-	-	
	Insurance - General & Cyber Security	4,237.54	4,100.00	4,425.95	4,831.20	5,500.00	
	Lade Bench Licences	25.00	25.00	-	25.00	25.00	
	Legal and Professional fees	1,218.50	4,000.00	1,175.00	1,175.00	2,000.00	10
	Lydd in Bloom	470.00	360.00	517.04	517.04	350.00	
	Lydd in Lights	289.77	360.00	-	360.00	350.00	
	Maintenance Contracted Work	-	-	-	-	13,000.00	
	Manor Road Pavilion Maintenance	921.08	1,000.00	40.00	100.00	1,000.00	11
	Manor Road Pavilion Running Costs	693.94	400.00	277.09	554.18	400.00	
	Mayoral Allowance	2,535.49	2,000.00	830.25	2,000.00	2,800.00	
	Office Consumables	1,624.39	1,000.00	662.30	1,000.00	1,200.00	
	Office Equipment and Printing	1,551.32	2,200.00	853.66	1,707.32	2,400.00	
	Office IT	9,214.81	4,920.00	6,075.00	6,325.00	6,065.00	
	Office IT capital expenditure	-	3,730.00	-	-	-	12
	Recreational Projects (Tennis Courts)	39,015.93	-	-	-	-	
	Remembrance Sunday (5137)	310.00	300.00	150.00	300.00	300.00	
	Rype Playground	39,578.30	0.00	2,160.28	-	500.00	
	Small Grants	-	5,000.00	3,939.50	3,939.50	5,000.00	13
	Staff Costs	43.24	100.00	-	100.00	100.00	
	Staff EE & ER	21,948.23	20,000.00	11,007.51	24,300.00	27,300.00	14
	Staff salaries	86,312.52	94,500.00	47,801.19	96,835.00	98,250.00	
	Stair Lift & Defib. Maintenance	1,367.00	690.00	1,990.55	690.00	750.00	
	Staff and Councillors Training	-	1,000.00	24.00	1,000.00	500.00	15
	Subscriptions	2,254.25	2,200.00	2,163.70	2,200.00	2,300.00	
	Survey/Schedule of Building Works	3,100.00	-	-	-	-	
	Tennis Courts	-	500.00	947.67	947.67	500.00	
	Website	-	100.00	-	100.00	100.00	
	D-Day Beacon Lighting	-	2,000.00	380.00	380.00	-	16
	Estimated Election Costs	-	-	-	-	-	
	VAT	-	-	7,719.68	7,719.68	-	
	TOTAL PAYMENTS:	262,783.10	201,180.00	128,378.17	211,132.15	195,730.00	

LYDD TOWN COUNCIL

BUDGET 2025-26

Approved November 2024

NOTES TO BUDGET - 2025/26

<u>NOTE</u>	<u>BUDGET HEADING</u>	<u>VIREMENT</u>	<u>AMOUNT</u>	<u>COMMENT</u>
<u>Receipts</u>				
1	Band Income	N/A	2,500.00	To consider moving band concert income & expenditure to Mayor's Charity account
<u>Payments</u>				
2	Accountants	Dec-2024 Sept-2024	400.00	To consider virement and earmarking projected 2024/25 underspend for the unanticipated election expense * Virement of £3,500 to Pension budget, agreed at the Council meeting in Sept 2024 - budget revision
3	Allotments	Dec-2024	1,000.00	To consider virement and earmarking projected 2024/25 underspend for the unanticipated election expense *
4	Dennes Lane -Banks Sports & Social Club	Dec-2024	850.00	To consider virement and earmarking projected 2024/25 underspend for the unanticipated election expense *
5	Christmas Tree & Lighting	N/A	-	See briefing note - to consider if this expenditure is still deemed appropriate at the current level
6	Civic Expenses	N/A	800.00	To consider moving Town Sergeant costs to Mayoral Allowance budget, to be discussed at Personnel Committee
7	Goalposts Replacement	N/A	1,200.00	Earmarked reserve agreed by the B&A Committee for the replacement of the goalposts 2025/26
8	Grounds Maintenance	Dec-2024	2,000.00	To consider virement to break out tree surgery work which only happens approximately every 3 years
9	Guildhall Maintenance	N/A	910.00	Earmarked reserve agreed by B&A Committee for work to be carried out in 2025/26
10	Legal and Professional fees	N/A	2,825.00	To consider earmarking projected 2024/25 underspend for future legal fees for Rype village green status
11	Manor Road Pavilion	Dec-2024	750.00	To consider virement and earmarking projected 2024/25 underspend for the unanticipated election expense *
12	Office Capital Expenditure	Dec-2024	3,730.00	To consider virement and earmarking projected 2024/25 underspend for the unanticipated election expense *
13	Small Grants	N/A	1,060.50	To consider earmarking projected 2024/25 underspend to be allocated to future grants including Marsh 3G pitch
14	Staff EE & ER	Sept-2024	3,500.00	Per note 2
15	Staff & Councillors Training	Dec-2024	876.00	To consider virement and earmarking projected 2024/25 underspend for the unanticipated election expense *
16	D-Day Beacon Lighting	Dec-2024	1,620.00	To consider virement and earmarking projected 2024/25 underspend for the unanticipated election expense *
	Election Expense	Dec-2024	9,226.00	* Total of virements to be considered for earmarking against the unanticipated election expense Election costs currently unknown

EARMARKED RESERVES	RESERVE FOR 2024-25 BUDGET	TOTAL EARMARKED RESERVE FOR 2025-26 BUDGET
Repairs and renewals - buildings	10,000.00	910.00
Phase 3 Rype play project	6,000.00	6,000.00
Election Costs		9,226.00
Goalposts replacement		1,200.00
Legal & Professional Fees		2,825.00
Small Grants (inc Marsh 3G Pitch)		1,060.50
YEAR TOTALS	16,000.00	21,221.50
CASH IN BANK RECONCILIATION		
Reserve account as at 12 September 2024		27,013.36
Current account as at 30 September 2024		90,592.22
Less unrepresented cheques @ 30/09/24		-5,001.65
TOTAL CASH		112,603.93
Projected payments to 31 March 2025		10,337.36
Projected payments to 31 March 2025		-82,753.99
CASH BALANCE		40,187.30
Breakdown of Reserves		
Earmarked reserve - brought forward from prior year		6,910.00
Earmarked reserve - 2025/26		14,311.50
Total earmarked reserves 2025-26		21,221.50
General Reserves		18,965.80
Total Reserves		40,187.30

LYDD TOWN COUNCIL

JANUARY 2025

BRIEFING NOTE PRECEPT SETTING AND COUNCIL TAX BASE

PRECEPTS TO TOWN / PARISHES 2025/26

The draft budget considered at the 4th November 2024 meeting was agreed by Council without any amendments and the final version circulated with the agenda paperwork for the meeting on 13th January 2025 for formal adoption and for the precept setting.

Folkestone and Hythe District Council will require notification of the final 2025/26 precept amounts by 31 January 2025 at the latest. It is important to adhere to this timetable as our response forms part of the overall budget approval proposals presented to the subsequent Cabinet and full council FHDC meetings in February 2025.

The proposed tax base set by FHDC Lydd is 2,262.20

As agreed at the November Council meeting the budget amount to meet current projected expenditure for 2025-26 is £195,730.00

Expected receipts are £16,730.00. This means that the balance required to be considered for the precept request is **£179,000.00** – this is an increase of £100 on last year's precept request.

A precept request of £179,000 with a tax base of 2,262.20 would give an average draft Band D of £79.13 which is a slight decrease from last year of £81.77 due to the increase on the tax base from 2,187.85 to 2,262.20

PRECEPT DEMAND FORM
Folkestone & Hythe District Council



Town/Parish Council Name	Lydd
Financial Year to which the precept relates	2025/26
Date of meeting at which the precept was approved	13th January 2025

	2024/25	2025/26	
Town/Parish Precept	£178,900.00	£179,000.00	£179,000.00
Tax Base	2,187.85	2,262.20	OR
Band D Council Tax Charge	£81.77	£79.13	
Total Resource Requirement	£178,900.00	£179,000.00	

Percentage Council Tax Increase

0.06%

Percentage Band D Charge Increase

-3.23%

Please note: whilst there is no statutory limit on precept increases, anything over 5% will flag red above for review.

Cost Breakdown	2024/25	2025/26	
Gross Expenditure	£178,900.00	£195,730.00	195,730.00
Income	£0.00	-£16,730.00	16,730.00
Net Expenditure	£178,900.00	£179,000.00	
(Use Of)/Addition To Reserves	£0.00	£0.00	
Council Tax Requirement (Precept)	£178,900.00	£179,000.00	

Precept amount from above

£179,000.00

Check

£0.00

Precept Request Authorised by:

Authoriser - e.g. Chair, Clerk/Chief Finance Officer	Date:	
Signature/Print Name:		

To be verified against existing FHDC records:

Bank Details:

Account Name:	Lydd Town Council
Sort Code:	30-90-28
Account Number:	00731251

Contact Details:

Email Address:	townclerk@lyddtowncouncil.gov.uk
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Additional Comments	
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FOLKESTONE & HYTHE
DISTRICT COUNCIL
CIVIC CENTRE, CASTLE HILL AVENUE
FOLKESTONE KENT
CT20 2QY
VAT No: 202 3760 08
E-mail: corporate.debt@folkestone-hythe.gov.uk

PO no 29/12

INVOICE

Lydd Town Council
Guild Hall
13 High Street
Lydd
Romney Marsh, Kent
TN29 9AF

Details

Account no: 300027
Invoice no: 86957555
Invoice Date: 21-NOV-24
Due Date: 05-DEC-24

Description of product or service	Quantity	Price	Net Amount £	VAT
Miscellaneous Lydd Town Council By-election - 17 October 2024	1,000	8275.30	8275.30	0.00
<p>CP</p> <p>FOR INFORMATION ONLY</p> <p>Invoice enquiries to: ELECTORAL SERVICES Tel: 01303 853000 Payment enquiries to: Corporate Debt Tel: 01303 853300</p>				

This invoice is for information only and will be collected by Direct Debit on 26th of the month.

NET £	8275.30
VAT £	0.00
TOTAL £	8275.30