

## 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 2025-26 is £2,000 as agreed in budget set November 2024 – to note that this budget head in the agreed budget is £2,8000 and that the additional £800 is the honorarium for the Town Sergeant.
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 Mayor (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 additional passengers 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.

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 by recommendation of the Personnel Committee to full Council for approval.
9. 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.
10. 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.
11. All monies to be paid out are to be certified by the Town Clerk.
12. Financial Regulations to be amended to include the Mayors' Allowance Scheme.
13. 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.**

**Updated May 2025 in line with budget**

COUNCILLORS ATTENDANCE AT MEETINGS  
22nd APRIL 2024 TO 21<sup>st</sup> APRIL 2025

COUNCILLORS	COUNCIL		PLANNING		PERSONNEL		BUILDINGS & AMENITIES		ANNUAL TOWN MEETING 22.04.25		TOTAL MEETINGS ATTENDED	
	P	A	P	A	P	A	P	A	P	A	P	A
JONES Robert	6	6	10	10	3	3	2	2	1	1	22	22
BEACH Maria	6	5	10	8			1	1	1	1	18	15
CHAPMAN Darren	6	4	10	4	3	3	1	1	1	1	21	13
CRUMP Sadie (ELECTED 28.10.24)	3	3	2	2				Ex-Officio			5	5
DAWES Tom (ELECTED 11.6.24)	5	3					1	0			6	3
DUNCAN Ann	6	5							1	1	7	6
GODDARD Clive	6	6			3	3	2	2	1	1	12	12
HARSTON Pippa	6	6	10	10					1	0	17	16
JONES Jean	6	6	10	10			2	2	1	1	19	19
LAWS Len (DECEASED 28.05.24)												
LEWIS Della (ELECTED 28.10.24)	3	3	2	2							5	5
MARTIN Alan	6	6							1	1	7	7
MAY Anthony	6	6	10	10			1	1	1	1	18	18
McKENNA Deborah	6	6							1	1	7	7
PIPER Suzanne (RESIGNED 31.7.24)	2	2	3	2					1	1	6	5
RYE Kim	6	5	10	7					1	1	17	13
RYE Paul	6	6			3	2			1	1	10	9
SWEENEY Martin	6	5			3	1	2	2	1	1	12	8

NEW COMMITTEES FORMED ON THE 20<sup>TH</sup> MAY 2024

. P = POSSIBLE      A = ACTUAL

31st MARCH 2025

LYDD TOWN COUNCIL

ASSET REGISTER

A	B	C	D	E	F	G	H	I	J	K	L
1	ASSET NO	DESCRIPTION	LOCATION	NOTE	VALUATION	VALUATION	INSURANCE VALUE	INSURANCE VALUE	INSURANCE VALUE	RESTATED VALUE	
2					Jul-89	Mar-15	Sep-18	Aug-19	Aug-22	54p-23	
3		<b>Buildings</b>									
4	LTC001	Guild Hall & Offices	Guild Hall		905,803	724,423	746,155			£1,120.00	£ 511,563.00
5	LTC002	Manor Road Pavilion	Manor Road		280,540	124,521	128,256			£310,000	£ 112,537.00
6	LTC003	Garages	Manor Road		13,950	13,566	13,973			£31,973	£ 12,261.00
7	LTC004	The Banks Pavilion	Dennies Lane		132,950	131,316	135,255			£110,000	£ 118,678.00
8	LTC005	The Banks Container	Dennies Lane	1	1,956	5,650	5,819			£5,819	£ 1,956.00
9											
10		<b>Regalia</b>									
11	LTC010	Mayor's Chain & Jewel of Office	Guild Hall		Total Regalia	78,033	80,374				£ 72,989.00
12		Gold shields for Mayor's Chain	Guild Hall	16	20,000	50,000	480				£ 480.00
13	LTC011	Silver Mace	Guild Hall		10,000	480	480				£ 480.00
14		Mayors robes, shoes, sword, jacob, sleeves	Guild Hall	8	4,209	3,000	4,000				£ 209.00
15		Mayness Robes two hats	Guild Hall		3,000	1,500	3,000				£ 1,500.00
16		Robes town sergeant two hats	Guild Hall		1,467	3,500	4,000				£ 487.00
17		Robes town clerk, 1 wig	Guild Hall	7	264	56	650				£ 650.00
18		Escort, Deputy & Civic reps badges	Guild Hall	8,40			56				£ 56.00
19		Town sergeant uniform, badges, jabot, rob	Guild Hall								
20		Civic umbrellas	Guild Hall	22							
21											
22		<b>Trophies, goblets &amp; bowls</b>									
23	LTC031	Silver Rosebowl Gardening Trophy	Guild Hall		Total Trophies	3,462	3,566				£ 2,684.00
24	LTC028	William 111 Silver Cup	Guild Hall		1,250	1,250	1,800				
25		Cinque Ports bowl and 6 goblets	Guildhall		800	2,000	2,300				
26		Coat of arms goblet			500		1,000				
27					75	1,000	900				
28		<b>Paintings, Artwork and other items</b>									
29	LTC012	Painting of W.D. Walker	Guild Hall		Total Art	77,538	79,865				£ 70,000.00
30	LTC013	Baillifs of Lydd Irene Wellington	Guild Hall		10,000	15,000	15,000				
31	LTC014	Painting Albert Cock	Guild Hall		7,500	10,000	10,000				
32	LTC015	Painting of Alderman Paine	Guild Hall		8,000	12,000	12,000				
33	LTC019	Frames Royal Arms Charles 11	Guild Hall		5,000	10,000	10,000				
34	LTC020	Painting of Alderman Edwin Finn	Guild Hall		2,500	7,500	7,500				
35	LTC022	Painting of Alderman Finn	Guild Hall		2,500	5,000	5,000				
36	LTC023	Model of SS Dungeness	Museum		2,000	5,000	5,000				
37	LTC024	Coloured Estate Plan	Archived		1,500						
38	LTC025	Painting of Miss Mitchell	Guild Hall		1,250	3,000	3,000				
39	LTC026	Painting of Alderman Whiting	Guild Hall		2,000	2,000	2,000				
40	LTC027	Charter - Charles Edward Bass	Guild Hall		1,000	2,000	2,000				
41	LTC030	4 mayor, clerk freeman boards	Guild Hall		3,000	3,000	3,000				
42	LTC032	Ordnance Survey Map - Lydd Borough	Archived								
43		2 oak circular seal plaques	Guild Hall		1,200	1,200	1,200				
44		2 framed congratulation 50/60	Guild Hall		1,500	1,500	1,500				
45		corp of Lydd Charters box	Guild Hall		400	400	500				
46		8 bronze imperial measures	Guild Hall		5,000	5,000	5,000				
47		beem scales and 7 weights	Guild Hall		1,500	1,500	1,500				
48		17th Century oak coffer - WWI Maxim gun	Guild Hall	6	600	10,900	10,609	10,927			£10,000.00





