

## 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



ASSET REGISTER													
A		B	C	D	E	F	G	H	I	J	K	L	M
ASSET NO		DESCRIPTION	LOCATION	NOTE	VALUATION	VALUATION	INSURANCE	INSURANCE	INSURANCE	INSURANCE	RESTATE		
					Jul-89	Mar-15	Sep-18	Aug-19	Aug-22	VALUE	VALUE		
1	1												
2	2												
3	3												
4	4	Buildings											
5	5	Gold Hall & Offices	Gold Hall			905,803	724,423	746,155		£1,120.00	£ 511,563.00		
6	6	Manor Road Pavilion	Manor Road			280,540	124,521	128,256		£330,000	£ 112,537.00		
7	7	Garages	Manor Road			13,950	13,566	13,973		£13,973	£ 12,261.00		
8	8	The Banks Pavilion	Denries Lane			132,950	131,316	135,255		£310,000	£ 118,678.00		
9	9	The Banks Container	Denries Lane			1,956	5,650	5,819		£5,819	£ 1,956.00		
10	10	Regalia											
11	11	Mayor's Chain & Jewel of Office	Gold Hall		20,000	Total Regalia	78,033	80,374	70,000		£ 72,989.00		
12	12	Gold shields for Mayor's Chain	Gold Hall	16		480		480	480		£ 480.00		
13	13	Silver Mace	Gold Hall		10,000	20,000			25,000				
14	14	Mayors robes, shoes, sword, jabot, sleeves	Gold Hall	8		4,209			4,000		£ 209.00		
15	15	Mayors robes two hats	Gold Hall			3,000			3,000				
16	16	Robes town sergeant two hats	Gold Hall			1,500			1,500				
17	17	Robes town clerk, 1 wig	Gold Hall	7		1,467			1,000		£ 487.00		
18	18	Escort, Deputy & Civic reps badges	Gold Hall		1,050	3,500			4,000				
19	19	Town sergeant uniform, badges, jabot, robe	Gold Hall	8,40		264			650		£ 650.00		
20	20	Civic umbrellas	Gold Hall	22		56			56		£ 56.00		
21	21												
22	22	Trophies, goblets & Bowls											
23	23	Silver Rosebowl Gardening Trophy	Gold Hall		1,250	Total Trophies	3,462	3,566	1,600		£ 2,684.00		
24	24	William 111 Silver Cup	Gold Hall		800	2,000			2,300				
25	25	Cinque Ports bowl and 6 goblets	Gold Hall		500				1,000				
26	26	Coalport goblet			75	1,000			900				
27	27												
28	28	Paintings, Artwork and other items											
29	29	Painting of W.D. Walker	Gold Hall		10,000	Total Art	77,588	79,865	35,000		£ 70,000.00		
30	30	Bailliffs of Lydd Irene Wellington	Gold Hall		7,500	15,000			10,000				
31	31	Painting of Lydd Irene Wellington	Gold Hall		8,000	12,000			12,000				
32	32	Painting of Alderman Parrie	Gold Hall		5,000	10,000			10,000				
33	33	Painting of Alderman Parrie	Gold Hall		2,500	7,500			7,500				
34	34	Painting of Alderman Edwin Finn	Gold Hall		2,500	5,000			5,000				
35	35	Painting of Alderman Finn	Gold Hall		2,000	5,000			5,000				
36	36	Model of SS Dungeness	Museum		1,500								
37	37	Coloured Estate Plan	Archived		1,250	3,000			3,000				
38	38	Painting of Miss Mitall	Gold Hall		1,250	2,000			2,000				
39	39	Painting of Alderman Whiting	Gold Hall		1,000	2,000			2,000				
40	40	Charter - Charles Edward Bass	Gold Hall		3,000	3,000			3,000				
41	41	A mayor clerk freeman Boards	Gold Hall										
42	42	Ordinance Survey Map - Lydd Borough	Archived										
43	43	2 oak circular seal plaques	Gold Hall		1,200	1,200			1,200				
44	44	2 framed congratulation 50/60	Gold Hall		1,500	1,500			1,500				
45	45	corp of Lydd Charters box	Gold Hall		400	400			500				
46	46	8 bronze imperial measures	Gold Hall		5,000	5,000			5,000				
47	47	beam scales and 7 weights	Gold Hall		1,500	1,500			1,500				
48	48	17th Century oak coffer - Wm Maxim gun	Gold Hall	6	600	10,900			10,927		£10,000.00		
49	49	Long case clock	Gold Hall	23							£914.40		
50	50												
51	51	Groundmen's Equipment											
52	52	Maxsey Ferguson tractor	Allotment	2							£8,000.00		
53	53	Mr Williams trailer	Garages	3							£320.00		

