

# WARE TOWN COUNCIL

## FINANCIAL PAPERS FOR YEAR 2023-24



**PAPERS APPROVED IN COUNCIL ON 17<sup>th</sup> June 2024**

# Financial Summary - Cashbook

Summary between 01/04/23 and 31/03/24 inclusive.

Balances at the start of the year

Bank Balances	01.04.23
Nat West Current Account	190310.15
Nat West Reserve Account	28.16
Tenant Deposit	5880.08
Petty Cash	141
CCLA	90693.38
Insignis	454219.95
sub Total	741272.72

	Expenditure 2023/24	Income 2023/24
Precept:		£1,184,929
Central Admin	£490,187	£236,736
Mayor & Civic Expenses	£16,664	£1,880
Grants	£53,450	£0
Community & Environment	£0	£0
Ware Festival	£84,272	£18,315
Community Events	£27,584	£4,689
Town Centre	£80,704	£0
Communications	£40,928	£0
Community Projects	£1,000	£0
Cemetery	£75,016	£64,896
Allotments	£16,574	£6,835
General Properties	£3,185	£0
Priory Building	£115,348	£1,666
Fletchers Lea	£83,153	£0
Lido	£557,802	£203,475
Priory Grounds	£265,467	£1,923
<b>WARE TOWN COUNCIL</b>	<b>£1,911,334</b>	<b>£1,725,344</b>

Statement Closing Balances  
**Ordinary Accounts**

Bank Balances	31.03.24
Nat West Current Account	£ 75,412.13
Nat West Reserve Account	£ 2,761.90
Tenant Deposit	£ 5,959.09
Petty Cash	£ 70.78
CCLA	£ 99,771.05
Insignis	£ 264,500.45
sub Total	£ 448,475.40

**Ware Town Council**

Financial notes 2023-24

Additional entries to meet the requirements of the Local Government Transparency Code 2014 for Councils with income or expenditure exceeding £200K are noted\*. Any amendments to the details will be published in the council minutes as they occur with an annual summary to tie in with the Financial Papers.

**Debtors**

**Trade Debtors**

Represented by:

Powell's Funeral Services £7,049.00, J Day & Son £220.00, Cemetery Services £166.00 & Allotments £70.00.

**VAT Debtors**

VAT debtor of £20,645.31 relating to 2023/24 Quarter 4, falls due from HMRC in May 2024.

**Advanced Payments**

Total £0.00

## **Creditors**

WTC payment policy is to pay all creditors on 30-day net payment terms, following validation by the RFO, Clerk and approval by at least 2 members of the Finance and Policy committee.

## **Expenditure reports\***

All WTC expenditure is reported to the Full Council, with a report for expenditure over £500 published on the website.

Management reports related to expenditure and income are published monthly for review at Full Council and published on the website and appropriate notice boards. Additional reporting is available for areas of activity that have cost and income headings i.e. Events, Allotments and the Cemetery.

## **Procurement\***

All WTC procurement is in line with the financial standing orders which can found on the WTC website.

Invitations to Tender are published on the website and Contract Finder.

## **Corporate Debit cards\***

WTC do not use Corporate debit cards.

## **Petty Cash**

A float of £150 for petty cash is maintained, expenditure is recorded as part of the general accounts with cost allocated to the appropriate cost heading.

## **Salaries and Employees\***

WTC have Sixteen employees. A Town Clerk, Responsible Financial Officer, Receptionist, Events Officer, Four Administration Assistants (4 part time), Grounds Maintenance Manager, 2 x Grounds Staff, Marketing Manager, Marketing Assistant, Communications & Town Centre Manager, Operations Assistant, an Operations Manager plus a Lido Manager on a part time basis.

The Clerk and RFO are paid on the National Association of Local Council's pay scales.

Town Clerk NALC pay scale 55-58, Responsible Financial Officer NALC pay scale 32-36.

## **Pension Provision:**

During the year to 31 March 2024 the Council has continued a superannuation scheme for employees, contributions amounting to 22.15% of employees' superannuable pay. Fourteen employees participated in the scheme which is administered by Herts County Council.

## **Trade Union Activity\***

No time is given to support this activity.

## **Allotment Income\***

WTC provide two allotment sites in Ware

- Crosspath Field
- Warehouse Field

The average size of a plot is 25m<sup>2</sup> and the rent for 2023/24 is £7.00 per 5 metres (1 pole) income was £6,835.92 in 2023/24.

## **Cemetery Income**

WTC provides burial facilities at Ware Cemetery and in addition are responsible for maintaining the cemetery to a high standard.

Cemetery fees can be found on the website.

Cemetery Income in 2023/24 was £64,986.50

### **Fraud cases\***

There were no fraud investigations undertaken by WTC during 2023/24. WTC do not employ any fraud investigators.

### **Section 137 (Grant) Payments\***

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to a designated sum of money per elector for the benefit of people in the area on activities or projects not specifically authorised by other powers. In May 2019 Ware Town Council resolved to operate under the General Power of Competence, Localism Act 2011 (STC 677) after meeting criteria related to the electoral mandate and a qualified clerk. Section 137 no longer applies.

General grants totalling £53,450.00 were given in the 2023/24 including.

Ware in Bloom - £1,300.00

Ware Museum - £7,500.00

Dickensian Evening - £1,600.00

Other Grants - £43,050.00

Criteria related to WTC grant policy is available on the website.

### **Officer Decisions\***

Decisions made by Officers of the council will be reported to the first appropriate public Council meeting to be included in the minutes. These records will be retained for a minimum of four years.

### **Transparency of Information\***

WTC aim to be transparent in all of its activities and will publish information to the community in a timely manner. Requests for further information, or suggestions to improve transparency should be submitted via the Clerk's Office

[townclerk@waretowncouncil.gov.uk](mailto:townclerk@waretowncouncil.gov.uk)

Terry Philpott PSLCC, MILCM  
Town Clerk

Ware Town Council  
The Priory, High Street  
Ware  
Herts SG12 9AL

## Ware Town Council: Summary of Assets at 31st March 2024

The details related to land held by the Council will be updated in line with the Local Government Transparency Code 2014\*, including details of size, usage and suitability for purpose, this information is available in the Asset report.

### Fixed Assets List

Description	Purchase Date	Cost	Value 2022/23	Additions 23/24	Disposal 23/24	Value 2023/24
<b>Community Assets</b>						
War Memorial	01/04/1974	£ -	£ 1.00	£ -	£ -	£ 1.00
Crosspath Field Allotment Kings George Ro.	01/04/1974	£ -	£ 1.00	£ -	£ -	£ 1.00
Warehouse Field Allotment Site, Widbury H	01/04/1974	£ -	£ 1.00	£ -	£ -	£ 1.00
Cemetery, Watton Road	01/04/1974	£ -	£ 1.00	£ -	£ -	£ 1.00
Maltmaker Sculpture	04/11/1999	£ 28,280.00	£ 1.00	£ -	£ -	£ 1.00
Wrought Iron Gates & Overmantle	17/10/2000	£ 8,921.00	£ 1.00	£ -	£ -	£ 1.00
Overmantel St Mary's Churchyard South	13/03/2007	£ -	£ 1.00	£ -	£ -	£ 1.00
<b>Total Values</b>		<b>£ 37,201.00</b>	<b>£ 7.00</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 7.00</b>
<b>Land &amp; Buildings</b>						
Cemetery Mess Room	01/10/2003	£ 44,000.00	£ 44,000.00	£ -	£ -	£ 44,000.00
Cemetery Store Room	01/10/2003	£ 14,000.00	£ 14,000.00	£ -	£ -	£ 14,000.00
Priory Gates	24/01/2006	£ 3,750.00	£ 1.00	£ -	£ -	£ 1.00
<b>Total Values</b>		<b>£ 61,750.00</b>	<b>£ 58,001.00</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 58,001.00</b>
<b>Vehicles, Plant, Furniture &amp; Equipment</b>						
Civic Regalia	01/04/1974	£ -	£ 16,476.00	£ -	£ -	£ 16,476.00
Refectory Table	01/04/1974	£ -	£ 8,393.00	£ -	£ -	£ 8,393.00
Computer Equipment	11/02/2002	£ 18,036.00	£ 18,036.00	£ -	£ -	£ 18,036.00
4 x Town Centre Plaques	21/05/2002	£ 1,940.00	£ 1.00	£ -	£ -	£ 1.00
Lighting Columns	29/01/2003	£ 1,970.00	£ 1.00	£ -	£ -	£ 1.00
Christmas Lights & Decorations	08/11/2007	£ 9,000.00	£ 9,000.00	£ -	£ -	£ 9,000.00
Hand Held Radios & Ancillary Equipment	22/05/2007	£ 2,535.00	£ 2,535.00	£ -	£ -	£ 2,535.00
Toyota Truck Dyna Reg	01/06/2013	£ 15,510.00	£ 15,510.00	£ -	£ -	£ 15,510.00
Additional Christmas Lights	10/11/2015	£ 11,500.00	£ 11,500.00	£ -	£ -	£ 11,500.00
Dell Server	01/12/2019	£ 3,951.17	£ 3,951.17	£ -	£ -	£ 3,951.17
Mower 603cc Kawa 42"	22/04/2020	£ 4,069.00	£ 4,069.00	£ -	£ -	£ 4,069.00
Digital Noticeboards	23/06/2021	£ 14,205.00	£ 14,205.00	£ -	£ -	£ 14,205.00
GTM Professional Wood Chipper	03/05/2022	£ 2,520.00	£ 2,520.00	£ -	£ -	£ 2,520.00
Pressure Washer	20/03/2023	£ 1,465.00	£ 1,465.00	£ -	£ -	£ 1,465.00
Lido Parasols	19/03/2024	£ 1,455.92	£ -	£ 1,455.92	£ -	£ 1,455.92
Leaf Blower	06/10/2023	£ 1,767.92	£ -	£ 1,767.92	£ -	£ 1,767.92
Steel Chemical Storage Cabinet	25/05/2023	£ 1,895.00	£ -	£ 1,895.00	£ -	£ 1,895.00
Lido Shed	25/05/2023	£ 1,998.32	£ -	£ 1,998.32	£ -	£ 1,998.32
Park Yellow Gates	27/04/2023	£ 3,478.00	£ -	£ 3,478.00	£ -	£ 3,478.00
Dolphin Pool Cleaner	26/03/2024	£ 5,416.67	£ -	£ 5,416.67	£ -	£ 5,416.67
Bow Leg Swing Frame 2 Flat Seats	22/06/2023	£ 4,878.00	£ -	£ 4,878.00	£ -	£ 4,878.00
CCTV Cameras	01/04/2023	£ 35,020.83	£ -	£ 35,020.83	£ -	£ 35,020.83
<b>Total Values</b>		<b>£ 142,611.83</b>	<b>£ 107,662.17</b>	<b>£ 55,910.66</b>	<b>£ -</b>	<b>£ 163,572.83</b>
<b>Grand Total</b>		<b>£ 241,562.83</b>	<b>£ 165,670.17</b>	<b>£ 55,910.66</b>	<b>£ -</b>	<b>£ 221,580.83</b>

**Borrowings :**

The outstanding value of the Public Works Loan Board loan is £751,500.00 with a total of £83,500.00 for a loan from the Public Works Loan Board being repaid during 2023/24.

**The above statement represents fairly the financial position of the authority as at 31 March 2024 and reflects the income and expenditure during the year.**

Chairman: .....Martin Butcher..... Responsible Financial Officer: .....Sean Higgins .....

Dated 17<sup>th</sup> June 2024



Ware Town Council: Annual return 31st March 2024

	2022/23 £	2023/24 £	Variance £	Variance %
1 Balances Brought Forward	611,016	577,047		
2 Precept or Rates and Levies	1,139,355	1,184,929	45,574	4.00%
3 Total Other Receipts	1,160,416	540,418	-619,998	53.43%
4 Staff Costs	570,905	716,850	145,945	25.56%
5 Loan Interest/Capital Repayment	9,587	121,520	111,933	1167.55%
6 All Other Payments	1,753,247	1,072,965	-680,282	38.80%
7 Balances Carried Forward	577,048	391,059		
8 Total Cash and Short Term Investments	741,282	448,475		
9 Total Fixed Assets plus Other Long Term Investments and Assets	165,670	221,581	55,911	33.75%
10 Total Borrowings	835,000	751,500	-83,500	10.00%

**STATEMENT OF INTERNAL CONTROL  
FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2024**

**1. Scope of Responsibility**

Ware Town Council (the 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 also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

**2. The 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 Council**

The Council has appointed a Chairman who is responsible for the smooth running of its meetings and for ensuring that all Council decisions are lawful. The Council reviews its obligations and objectives and budgets at the level of precept required for the following year at its January Meeting. The Council monitors progress against its aims and objectives at its meetings by receiving relevant reports from the Town Clerk. The Council regularly reviews its internal controls, systems and procedures.

**The Clerk/Responsible Financial Officer**

The Council has appointed a Clerk of the Council who acts as the Council's advisor and administrator and a Responsible Financial Officer is responsible for administering the Council's finances. The Clerk is responsible for the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

**Payments**

All online payments and cheques are authorised by any two members, the Town Clerk or the RFO.

**Risk Assessments/Risk Management**

The Council carries out regular risk assessments in respect of its activities and regularly reviews its system and controls.

### **Internal Audit**

The Council has appointed an independent Internal Auditor who reports to the Council on the adequacy of its systems and procedures, internal controls and risk management and its reviews of these matters. The effectiveness of internal audit is reviewed annually. **External Audit**

The Council's External Auditors submits an annual Certificate of Audit which is presented to the Council.

### **4. Review of Effectiveness**

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of

- The Council
- The Clerk and RFO who has responsibility for the design and maintenance of the internal control environment and managing risk
- The independent Internal Auditor who reviews the Council's systems of internal control
- The Council's External Auditors who make the final check using the Annual Return, a form completed and signed by the RFO, the Chairman and Internal Auditor

### **5. Significant Internal Control Issues**

No significant internal control issues were identified during the 2023/24 financial year. The Council strives for the continuous improvement of the system it had designed for internal control and has addressed all of the minor issues and weaknesses raised and reported during the review.

**Approved : 17<sup>th</sup> June 2024**

**Review Date: June 2025**