# CHARD TOWN COUNCIL

The Guildhall, Fore Street, Chard, Somerset TA20 1PP
01460 239567 www.chard.gov.uk
**Mayor: Cllr Bates Temporary Proper Officer: Neil Bloomfield**


# FINANCE & AUDIT COMMITTEE

Minutes of the Finance & Audit Committee which was held on Tuesday 4th September 2024 at 7.00pm in The Guildhall, Fore Street, Chard TA20 1PP.

**PRESENT:** Cllr Baker, Cllr Bulmer, Cllr Eggins, Cllr Hassan, Cllr A Kenton, and Cllr J Kenton, Cllr Richter, Cllr Williams (Chair),

**OFFICERS PRESENT:** Neil Bloomfield, Temporary Proper Officer / Town Clerk, Helen Nathanson Locum Responsible Finance Officer (RFO), Beverley Newman Democratic Service Officer (DSO).

**2024/21 Apologies for absence**
None

**2024/22 Declarations of interest**
The following Declarations of Interest were made:

- Cllr Bulmer in relation to agenda item 2024/27 points 3 Cllr Bulmer's wife is involved with the Community Hub & 5 Cllr Bulmer is on the Committee
- Cllr Eggins in relation to agenda item 2024/27 point 3 in his capacity as a Director for the Community Hub
- Cllr J Kenton in relation to agenda item 2024/27 point 4 due to her capacity as a Somerset Council Cllr
- Cllr Baker in relation to agenda item 2024/27 point 4 to his capacity as a Somerset Council Cllr.

Proposed Cllr Williams Seconded Cllr Eggins
Unanimous
**Resolved:** Suspend Orders to allow Public Participation (with apologies from Cllr Williams overlooking this part of the meeting at the start).

**Public Participation Time:**
There were 5 members of the public present.
One question was asked:
What is the purpose of a Task & Finish Group? The RFO explained that the purpose of a T&F Group was to conduct an in-depth review of a particular project or piece of work, on behalf of the Committee.

Proposed Cllr Williams Seconded Cllr Eggins
Unanimous
**Resolved:** To reinstate Standing Orders

Proposed Cllr Williams Seconded Cllr Eggins

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Unanimous
**Resolved:** To reinstate Standing Orders

Proposed Cllr Williams Seconded Cllr Bulmer
For: 7 Abstain: 1
**Resolved:** To move agenda items; 2024/27, point 5 & 2024/28 to the start of the meeting to avoid unnecessary waiting by members of the public who had come to talk about their grant application / request for funding.

Proposed Cllr J Kenton Seconded Cllr Richter
For: 4 Abstain: 4
**Resolved:** It was suggested that future recipients of the Chard Town Council Community Grants could be asked to provide evidence of how the grant money had been spent. It was agreed to discuss this in more detail at the next meeting of the Grants Sub-Committee.

Proposed Cllr Williams Seconded Cllr Baker
Unanimous
**Resolved:** Suspend Orders to allow representatives of the Chard Horticultural and Craft talk about their application.

Decision: to award a grant of £650

£350 for hire of the Guildhall for the event

£150 to cover the PL and printing

Total - £500

Two representatives of the Chard Horticultural and Craft provided more information about how this event will support Chard Community and how every penny they receive counts in terms of being able to continue to put on this event.

Proposed Cllr Williams Seconded Cllr Eggins
Unanimous
**Resolved:** Reinstate Standing Orders

**2024/27 Grant Funding Point 5 Chard Horticultural and Craft Show**

Proposed Cllr Bates Seconded Cllr Eggins
Unanimous
**Resolved:** The Committee resolved to award a grant of £650 to the Chard Horticulture and Craft Show, which was made up of £350 for the hire of the Guildhall and £150 to cover Public Liability Insurance and printing.

Proposed Cllr Williams Seconded Cllr Baker
Unanimous

**2024/28** **Resolved:** Suspend Orders to allow representatives of the Chard Area Youth Committee to give an oral request for funds from the Council (in support of their written request for funds)

` Two representatives of the Chard CAYC gave a detailed account of the financial difficulties being faced, making it clear that processes had now changed to achieve a more efficient system and to remain financially self – sufficient in the future. The

monies being requested now were to support them in a transient and vulnerable time.

Proposed Cllr Williams Seconded Cllr J Kenton
Unanimous
**Resolved:** Reinstate Standing Orders

**2024/28 Chard Area Youth Committee (CAYC)**
Proposed Cllr Bates Seconded Cllr Richter
Unanimous
**Resolved:** Given the significant amount of funds requested, it was agreed that the Committee would form a Task & Finish Group to consider the request in more details. Members of the CAYC would be invited and the Group would meet before the Full Council meeting on 16th September so that it could make a recommendation to Council.

**2024/27 Grant Funding Points 1-4**

1. Proposed: Cllr J Kenton Seconded: Cllr Eggins
Unanimous
**Resolved: Wellington Community Counselling (WCC)**
Councillors queried the hourly rate for the service, which appeared to be different on the website and on the application. They were also keen to understand whether or not WCC had been successful in gaining the match funding, which was essential to the success of the whole project. The RFO was asked to speak to WCC to confirm this and to invite representatives to the next meeting of the Grants Sub-Committee, if they wished to speak to councillors. The application was therefore deferred to the next meeting of the Grants Sub-Committee.

2. Proposed: Cllr Baker Seconded: Cllr Richter
Unanimous
**Resolved:** It was resolved to award a grant of £637.50 to the Chard Bowling Club.

Cllr Eggins and Cllr Bulmer declared a pecuniary interest and left the meeting at 19.55

3. Proposed: Cllr Baker Seconded: Cllr A Kenton
Unanimous
**Resolved:** Councillors supported the application in principle but considered that it would sit better within the CTC Grants Policy if it were submitted by the PTFA of Avishayes School, rather than by an unconnected organisation. It was therefore agreed to ask for the application to be re-submitted for consideration at the next Grants Sub-Committee meeting or for the September Council meeting if possible.

Cllr Eggins and Cllr Bulmer re-joined the meeting 20.06

4. Proposed: Cllr Eggins Seconded: Cllr Bulmer
Unanimous
**Resolved:** After discussion, it was resolved to award a grant of £1000 to the Chard Reservoir Local Nature Reserve Volunteers Group.
For: 6 Abstain: 2

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**2024/23 Committee Meeting Minutes.**

Proposed: Cllr J Kenton Seconded: Cllr Baker
For: 7 Abstain: 1
The following amendments to be made to the June Finance & Audit draft minutes:

- "2024/13 **Appointment of members to Task & Finish Policy Group**. The following committee members agreed to be on the Task & Finish Policy Group …."
- "2024/14 **Appointment of members to the Finance & Audit Grants Subcommitte**e following agreed to be members of the Finance & Audit Grants Sub-committee …"

Proposed: Cllr J Kenton Seconded: Cllr Hassan
Unanimous
**Resolved:** As a matter arising, councillors were asked if anyone else would like to join either of the above groups. Cllr Eggins was nominated to join the Policy T&F Group and Cllrs Richter and Hassan were nominated to join the Grants Sub-Committee. These nominations were approved by the Committee.

**2024/24 Income & Expenditure.**
Council noted the Income and expenditure report.

**2024/25 Earmarked reserves.**
Council noted the Earmarked reserves.

Cllr Hassan left the meeting to go to work at 20.27

**2024/26 Budget Setting**
It was agreed to hold two Budget Workshops which would be open to all councillors as training sessions: the RFO was asked to arrange those dates. Committees would also be asked to start thinking about their own budget requirements and the Finance and Audit Committee would also start this process.

**2024/27 & 28 see above**

**2024/29 Internal Audit.**
Council noted the retirement letter of the Council's Internal Auditor.

The RFO had contacted an independent IA, based in East Anglia, who would be happy to carry out the interim audit on a one-off basis, following which the RFO would present quotes for a more formal arrangement for future audit. This was agreed by the Committee.

**2024/30 Date of next meeting**
Committee agreed the next meeting of the Finance & Audit Committee could be TBC subject to discussion with the Chair of the Finance & Audit Committee, Cllr Williams and the RFO and once agreed that it would be held in the Guildhall, Fore Street, Chard TA20 1PP commencing at 19.00

There being no other business the Chair thanked committee members for their attendance and closed the meeting at 20.40.

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**CHAIR:** **DATE:**

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# Chard Town Council

Prepared by: _____ Date: _____

*Name and Role (Clerk/RFO etc)*

Approved by: _____ Date: _____

*Name and Role (RFO/Chair of Finance etc)*

| | | | | |
|---|---|---|---|---|
| | **Bank Reconciliation at 30/04/2025** | | | |
| | Cash in Hand 01/04/2025 | | | 1,148,934.26 |
| | **ADD** | | | |
| | Receipts 01/04/2025 - 30/04/2025 | | | 1,197,079.65 |
| | | | | 2,346,013.91 |
| | **SUBTRACT** | | | |
| | Payments 01/04/2025 - 30/04/2025 | | | 110,933.38 |
| **A** | **Cash in Hand 30/04/2025** (per Cash Book) | | | **2,235,080.53** |
| | Cash in hand per Bank Statements | | | |
| | Lloyds Current A/c | 30/04/2025 | 20,986.03 | |
| | Lloyds Instant Deposit | 30/04/2025 | 1,678,783.90 | |
| | Petty Cash (To reconcile) | 30/04/2025 | 280.78 | |
| | Nationwide Instant Saver 9000 | 30/04/2025 | 370,256.64 | |
| | Nationwide Instant Saver 90010 | 30/04/2025 | 164,773.18 | |
| | | | | **2,235,080.53** |
| | Less unpresented payments | | | |
| | | | | 2,235,080.53 |
| | Plus unpresented receipts | | | |
| **B** | **Adjusted Bank Balance** | | | **2,235,080.53** |
| | **A = B Checks out OK** | | | |

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# Chard Town Council

6 May 2025 (2025 - 2026)

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

### 01 Precept / Reserves

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 1 | Precept | | | | | 1,185,000.00 | 1,185,000.00 | | 1,185,000.00 | | | | | | |
| 133 | Reserve - Cemetery | | | | | 15,000.00 | | | | | | | | | |
| 135 | Reserve - General Re: | | | | | 146,631.00 | | | | | | | | | |
| 134 | Reserve - Guildhall | | | | | 25,000.00 | | | | | | | | | |
| 132 | Reserve - Pay Areas | | | | | 14,000.00 | | | | | | | | | |
| 131 | Reserve - Pay Equip r | | | | | 6,000.00 | | | | | | | | | |
| | **SUB TOTAL** | | | | | **1,391,631.00** | **1,185,000.00** | | **1,185,000.00** | | | | | | |

### 02 Income Other

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 13 | Allotment - Licence | | | | | 256.00 | | | | | | | | | |
| 12 | Allotment - Rents | | | | | 4,600.00 | 47.42 | 521.62 | 569.04 | | | | | | |
| 14 | Cemetery - EROB | | | | | 7,000.00 | 678.00 | 7,458.00 | 8,136.00 | | | | | | |
| 15 | Cemetery - Interment | | | | | 17,500.00 | 1,510.00 | 16,610.00 | 18,120.00 | | | | | | |
| 17 | Cemetery - letting | | | | | 82.00 | | | | | | | | | |
| 16 | Cemetery - Memorial | | | | | 3,000.00 | 236.67 | 2,603.37 | 2,840.04 | | | | | | |
| 21 | Commission Income | | | | | 20.00 | | | | | | | | | |
| 20 | Customer photocopies | | | | | 26.00 | 1.00 | 11.00 | 12.00 | | | | | | |
| 10 | Events Income | | | | | | 58.33 | 641.63 | 699.96 | | | | | | |
| 23 | Grant Income | | | | | | | | | | | | | | |
| 7 | Guildhall - Antiques Fa | | | | | 650.00 | 50.00 | 550.00 | 600.00 | | | | | | |
| 5 | Guildhall - Bookings / I | | | | | 32,020.00 | 2,810.07 | 30,910.77 | 33,720.84 | | | | | | |
| 9 | Guildhall - FiT Electric | | | | | 100.00 | | | | | | | | | |
| 8 | Guildhall - FiT Electric | | | | | 550.00 | | | | | | | | | |

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# Chard Town Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6 | Guildhall - Hirers Refr | | | | | 150.00 | | | | | | | | |
| 4 | Interest Received | | | | | 10,000.00 | 552.62 | 6,078.82 | 6,631.44 | | | | | |
| 3 | Letting Income | | | | | | | | | | | | | |
| 11 | Market Income | | | | | 2,000.00 | 79.10 | 870.10 | 949.20 | | | | | |
| 22 | Mayor's Fundraising Ir | | | | | 500.00 | 158.33 | 1,741.63 | 1,899.96 | | | | | |
| 19 | Operations - Rent Rec | | | | | 3,781.00 | | | | | | | | |
| 18 | Operations - Sponsors | | | | | | | | | | | | | |
| 128 | Operations Recycle - I | | | | | | 39.90 | 438.90 | 478.80 | | | | | |
| 2 | Rent Received | | | | | 102.00 | | | | | | | | |
| 130 | Vat Refund | | | | | | | | | | | | | |
| | **SUB TOTAL** | | | | | **82,337.00** | **6,221.44** | **68,435.84** | **74,657.28** | | | | | |

## 03 General Council

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 35 | Advertising (GCA) | | | | | | | | | | | | | | |
| 39 | Bank Charges/ Sum U | | | | | | | | | 1,533.00 | 21.48 | 236.28 | 257.76 | | |
| 129 | Consultant - RFO | | | | | | | | | | 1,360.00 | 14,960.00 | 16,320.00 | | |
| 38 | Equipt/Furniture/Small | | | | | | | | | 2,000.00 | 58.32 | 641.52 | 699.84 | | |
| 26 | Health & Safety (GCA | | | | | | | | | 2,044.00 | | | | | |
| 31 | Insurance (GCA) | | | | | | | | | 40,000.00 | 39,263.49 | 431,898.39 | 471,161.88 | | |
| 33 | IT Software / Hosting | | | | | | | | | 10,970.00 | 912.04 | 10,032.44 | 10,944.48 | | |
| 40 | Legal and Professiona | | | | | | | | | 25,000.00 | | | | | |
| 36 | Maintenance/Service ( | | | | | | | | | 3,373.00 | | | | | |
| 32 | Photocopy and Printin | | | | | | | | | 2,146.00 | | | | | |
| 29 | Postage and Stationer | | | | | | | | | 1,737.00 | 30.72 | 337.92 | 368.64 | | |
| 34 | Staff Recruitment (GC | | | | | | | | | 5,000.00 | | | | | |
| 30 | Subscriptions (GCA) | | | | | | | | | 4,088.00 | 3,147.25 | 34,619.75 | 37,767.00 | | |
| 28 | Telephones (GCA) | | | | | | | | | 1,533.00 | 128.85 | 1,417.35 | 1,546.20 | | |

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# Chard Town Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 27 | Training & Travel (GC | | | | | | | | 4,344.00 | | | | | | |
| 42 | Website (Council) | | | | | | | | 2,146.00 | | | | | | |
| | **SUB TOTAL** | | | | | | | | **105,914.00** | **44,922.15** | **494,143.65** | **539,065.80** | | | |

### 03b Administration

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 24 | Payroll - Admin (GCA | | | | | | | | | 278,800.00 | 15,881.94 | 174,701.34 | 190,583.28 | | |
| | **SUB TOTAL** | | | | | | | | | **278,800.00** | **15,881.94** | **174,701.34** | **190,583.28** | | |

### 04 Civic and Democratic

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 51 | Civic & Regalia costs | | | | | | | | | 1,500.00 | | | | | |
| 46 | Civic Events | | | | | | | | | 5,110.00 | 160.00 | 1,760.00 | 1,920.00 | | |
| 50 | Councillors' Expenses | | | | | | | | | 153.00 | | | | | |
| 48 | Culturally Chard | | | | | | | | | | | | | | |
| 52 | Election Expenses | | | | | | | | | 10,000.00 | | | | | |
| 54 | Mace Bearer Honorari | | | | | | | | | 500.00 | | | | | |
| 49 | Mayor's Allowance | | | | | | | | | 5,000.00 | | | | | |
| 45 | Mayor's Fundraising P | | | | | | | | | 1,000.00 | | | | | |
| 53 | Town Crier Honorariur | | | | | | | | | 500.00 | | | | | |
| 43 | Training, Travel and Al | | | | | | | | | 8,000.00 | 180.00 | 1,980.00 | 2,160.00 | | |
| 44 | Youth Council | | | | | | | | | 511.00 | | | | | |

# Chard Town Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **SUB TOTAL** | | | | | | | | | **32,274.00** | **340.00** | **3,740.00** | **4,080.00** | | |

## 05 Community Services and

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| **Code** | **Title** | **Budget** | **Actual** | **Budget** | **Actual** | **Budget** | **Actual** | **Forecast** | **Total** | **Budget** | **Actual** | **Forecast** | **Total** | **Budget** | **Budget** |
| 55 | Christmas Lights | | | | | | | | | 25,000.00 | | | | | |
| 56 | S137 Community Grar | | | | | | | | | 10,000.00 | 1,000.00 | 11,000.00 | 12,000.00 | | |
| 57 | Youth Services Suppo | | | | | | | | | 40,000.00 | 3,333.33 | 36,666.63 | 39,999.96 | | |
| | **SUB TOTAL** | | | | | | | | | **75,000.00** | **4,333.33** | **47,666.63** | **51,999.96** | | |

## 06 Operations Department

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| **Code** | **Title** | **Budget** | **Actual** | **Budget** | **Actual** | **Budget** | **Actual** | **Forecast** | **Total** | **Budget** | **Actual** | **Forecast** | **Total** | **Budget** | **Budget** |
| 120 | Arboriculture (Operatic | | | | | | | | | 20,000.00 | 555.00 | 6,105.00 | 6,660.00 | | |
| 121 | CCTV (Operations) | | | | | | | | | 546.00 | | | | | |
| 101 | Electricity (Operations | | | | | | | | | 5,110.00 | 122.67 | 1,349.37 | 1,472.04 | | |
| 122 | Emergency Resilience | | | | | | | | | 7,000.00 | | | | | |
| 111 | Equiment Hire (Operat | | | | | | | | | 10,000.00 | 26.40 | 290.40 | 316.80 | | |
| 112 | Equipment Maintenan | | | | | | | | | 10,000.00 | 584.35 | 6,427.85 | 7,012.20 | | |
| 114 | Equipt/Furniture/Small | | | | | | | | | 5,110.00 | 361.15 | 3,972.65 | 4,333.80 | | |
| 119 | Flower Baskets / Flow | | | | | | | | | 8,380.00 | | | | | |
| 108 | Grounds Maintenance | | | | | | | | | 2,000.00 | | | | | |
| 102 | Janitorial (Operations) | | | | | | | | | 307.00 | | | | | |
| 109 | Play Equipment Maint | | | | | | | | | 20,000.00 | | | | | |
| 96 | PPE (Operations) | | | | | | | | | 3,000.00 | 90.50 | 995.50 | 1,086.00 | | |
| 107 | Property Maintenance | | | | | | | | | 5,000.00 | | | | | |
| 98 | Rates (Operations) | | | | | | | | | 1,449.00 | | | | | |

# Chard Town Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

| | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 103 | Refuse/Waste Disposa | | | | | | | | | 14,000.00 | 400.34 | 4,403.74 | 4,804.08 | | | | | | |
| 100 | Rent Payable (Operati | | | | | | | | | 920.00 | | | | | | | | | |
| 110 | Street Furniture (Oper | | | | | | | | | 2,044.00 | | | | | | | | | |
| 105 | Telephones (Operatior | | | | | | | | | 2,100.00 | 245.83 | 2,704.13 | 2,949.96 | | | | | | |
| 97 | Training, Travel and Al | | | | | | | | | 10,220.00 | | | | | | | | | |
| 116 | Vehicle Fuel (Operatio | | | | | | | | | 4,599.00 | 127.04 | 1,397.44 | 1,524.48 | | | | | | |
| 115 | Vehicle Hire (Operatio | | | | | | | | | 10,000.00 | | | | | | | | | |
| 117 | Vehicle Licence / Insur | | | | | | | | | 5,000.00 | | | | | | | | | |
| 113 | Vehicle Maintenance ( | | | | | | | | | 3,270.00 | | | | | | | | | |
| 99 | Water Charges (Opera | | | | | | | | | 100.00 | | | | | | | | | |
| | **SUB TOTAL** | | | | | | | | | **150,155.00** | **2,513.28** | **27,646.08** | **30,159.36** | | | | | | |

## 06b Operations Dept Salaries

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 95 | Payroll (Operations) | | | | | | | | | 200,000.00 | 16,125.56 | 177,381.16 | 193,506.72 | | |
| | **SUB TOTAL** | | | | | | | | | **200,000.00** | **16,125.56** | **177,381.16** | **193,506.72** | | |

## 07 Guildhall

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 78 | Acts (Guildhall) | | | | | | | | | 15,000.00 | 13.17 | 144.87 | 158.04 | | |
| 70 | Advertising (Guildhall) | | | | | | | | | 2,500.00 | 90.00 | 990.00 | 1,080.00 | | |
| 65 | Electricity (Guildhall) | | | | | | | | | 27,500.00 | 2,139.06 | 23,529.66 | 25,668.72 | | |
| 73 | Equipt /Furniture /Sma | | | | | | | | | 10,000.00 | 35.82 | 394.02 | 429.84 | | |
| 66 | Gas (Guildhall) | | | | | | | | | 17,500.00 | 1,804.84 | 19,853.24 | 21,658.08 | | |
| 75 | Heating & Air Conditio | | | | | | | | | | | | | | |

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# Chard Town Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 69 | Hirers Refreshments ( | | | | | | | 1,000.00 | | | |
| 67 | Janitorial (Guildhall) | | | | | | | 1,601.00 | | | |
| 74 | Licences (incl PRS) (G | | | | | | | 2,500.00 | | | |
| 72 | Maintenance / Service | | | | | | | 10,000.00 | 1,411.09 | 15,521.99 | 16,933.08 |
| 61 | PPE (Guildhall) | | | | | | | 5,000.00 | 11.37 | 125.07 | 136.44 |
| 71 | Property Maintenance | | | | | | | 25,000.00 | 1,291.17 | 14,202.87 | 15,494.04 |
| 63 | Rates (Guildhall) | | | | | | | 15,000.00 | 4,740.54 | 52,145.94 | 56,886.48 |
| 76 | Solar Panels (Guildhal | | | | | | | 5,000.00 | | | |
| 68 | Telephones (Guildhall) | | | | | | | | | | |
| 60 | Temporary / Casual St | | | | | | | 30,000.00 | | | |
| 62 | Training, Travel and Al | | | | | | | 1,226.00 | | | |
| 64 | Water Charges (Guildl | | | | | | | 2,500.00 | | | |
| 77 | Website (Guildhall) | | | | | | | 500.00 | | | |
| | **SUB TOTAL** | | | | | | | **171,827.00** | **11,537.06** | **126,907.66** | **138,444.72** |

## 07b Guildhall Salaries

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 58 | Payroll - Admin (Guildl | | | | | | | | | 61,000.00 | 4,189.15 | 46,080.65 | 50,269.80 | | |
| 59 | Payroll - Cartaking (Gu | | | | | | | | | 60,000.00 | 6,046.18 | 66,507.98 | 72,554.16 | | |
| | **SUB TOTAL** | | | | | | | | | **121,000.00** | **10,235.33** | **112,588.63** | **122,823.96** | | |

## 08 Cemetery

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 87 | Arboriculture (Cemete | | | | | | | | | 5,110.00 | | | | | |
| 82 | Electricity (Cemetery) | | | | | | | | | 4,035.00 | 352.41 | 3,876.51 | 4,228.92 | | |

# Chard Town Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 86 | Equipt / Furniture / Sm | | | | | | | | 2,000.00 | | | | |
| 85 | Grounds Maintenance | | | | | | | | 5,100.00 | | | | |
| 89 | Land Survey (Cemete | | | | | | | | 5,000.00 | | | | |
| 88 | Legal & Professional F | | | | | | | | 1,500.00 | | | | |
| 84 | Property Maintenance | | | | | | | | 1,090.00 | 394.95 | 4,344.45 | 4,739.40 | |
| 80 | Rates (Cemetery) | | | | | | | | 6,000.00 | 1,971.10 | 21,682.10 | 23,653.20 | |
| 81 | Water Charges (Ceme | | | | | | | | | | | | |
| | **SUB TOTAL** | | | | | | | | **29,835.00** | **2,718.46** | **29,903.06** | **32,621.52** | |

## 08b Cemetery Salaries

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 79 | Payroll (Cemetery) | | | | | | | | | 20,000.00 | | | | | |
| | **SUB TOTAL** | | | | | | | | | **20,000.00** | | | | | |

## 09 Allotments

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 94 | Grounds Maintenance | | | | | | | | | 10,220.00 | | | | | |
| 93 | Postage & Stationery | | | | | | | | | 164.00 | | | | | |
| 92 | Rent Payable (Allotm | | | | | | | | | 2,146.00 | | | | | |
| 91 | Water Charges (Allotr | | | | | | | | | 800.00 | | | | | |
| | **SUB TOTAL** | | | | | | | | | **13,330.00** | | | | | |

# Chard Town Council

## Detailed Budget Summary

All Cost Centres and Codes (Between 01/05/2025 and 31/03/2026)

### 09b Allotments Salaries

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 90 | Payroll - Admin (Allotn | | | | | | | | | 1,200.00 | | | | | |
| | **SUB TOTAL** | | | | | | | | | **1,200.00** | | | | | |

### 10 Markets

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 124 | Advertising (Markets) | | | | | | | | | 1,000.00 | | | | | |
| 125 | Car Parking (Markets) | | | | | | | | | 3,000.00 | | | | | |
| 126 | Outdoor Events (Mark | | | | | | | | | 20,000.00 | | | | | |
| 123 | Rates (Markets) | | | | | | | | | 633.00 | 121.02 | 1,331.22 | 1,452.24 | | |
| | **SUB TOTAL** | | | | | | | | | **24,633.00** | **121.02** | **1,331.22** | **1,452.24** | | |

### 11 Devolved services

| | | Last Year | | | | Current Year 2025 - 2026 | | | | | | | | Next Year | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Receipts | | Payments | | Receipts | | | | Payments | | | | Receipts | Payments |
| Code | Title | Budget | Actual | Budget | Actual | Budget | Actual | Forecast | Total | Budget | Actual | Forecast | Total | Budget | Budget |
| 127 | Devolved Services Re | | | | | | | | | 250,000.00 | | | | | |
| | **SUB TOTAL** | | | | | | | | | **250,000.00** | | | | | |

### Summary

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **TOTAL** | **1,473,968.00** | **1,191,221.44** | **68,435.84** | **1,259,657.28** | **1,473,968.00** | **108,728.13** | **1,196,009.43** | **1,304,737.56** | |

**Information on Local Government Pension Schemes and discretions -**

**Source: Peninsular Pensions**

https://www.peninsulapensions.org.uk/employers/guidance-3/employer-discretions/

Front page of the above web page:

*"Employer discretions*

*Why are there any discretions in a statutory scheme?*

*The Local Government Pension Scheme (LGPS) is a statutory pension scheme so its rules are laid down under Act of Parliament. However, the scheme's regulations do allow an employer some flexibility to enhance members' benefits. These discretions typically involve early access to benefits or improving the benefits received by members.*

*All Scheme employers participating in the LGPS in England or Wales must formulate and publish a 'statement of policy' regarding the discretions they have the power to exercise, confirming how the employer will handle these discretions and any associated costs. A copy should be sent to Peninsula Pensions. New employers must do this within three months of becoming an LGPS employer and all employers should review their discretions policy at least annually to ensure its relevance to their organisation and scheme members.*

*While there are numerous discretions in the regulations, only a few require the employer to have a written policy statement. This is because exercising these discretions could result in costs for the employer when enhancing the benefits received by members.*

*The LGPS website provides a comprehensive list of discretions along with guidance for scheme employers on how to exercise these discretions."*

In addition to the above the following can be found on this front page via other links. Examples include:

- A comprehensive list of discretions along with guidance for scheme employers on how to exercise these discretions.
- An example Discretions template.
- A What You Need to Do list
- A contact e-mail for enquiries and questions: peninsulaemployers@devon.gov.uk
- List of supporters which include Somerset Council

The current Chard Town Council LGPS Policy, approved last in 2015 resolved to apply the following to all the discretions listed in the policy:

" The Council will consider a request (in relation to the relevant part of the regulation) on a case by case basis taking into account all potential cost implications"

# Chard Town Council

## Reserve Notes Report

### Reserves Report with Notes

| Name | Budget | Notes | Type | Status |
|---|---|---|---|---|
| Capital Receipts Reserve | 5,861.76 | 2014-15 £24996.26 balance transferred to Rialtas at start up<br>2016-17 Last used £19134.50 spent leaving current balance | Capital | Open |
| EMR Play Equipment | 30,000.00 | 2024-25 Balance transferred from general reserve | Earmarked | Open |
| EMR Cemetery Chapel | 52,800.00 | 2014-15 Transfer of £5750 unspent cemetery chapel budget<br>2018-19 Transfer of £50,000 unspent budget<br>2023-24 £2950 spent to Current balance | Capital | Open |
| EMR Cemetery | 132,699.70 | 2016-17 Transfer to Cemetery EMR as per budget £100,000<br>2017-18 Balance increase £100,000<br>2021-22 Spend of £27846.40<br>2022-23 Spend of £12625<br>2024-25 Spend of £4640.25 | Capital | Open |
| EMR C I L | 27,855.78 | 2021-22 CIL receipt £11,563.21 / 2023-24 Spent £11,563.21 Upper Henson Refurb<br><br>2022-23 CIL receipt £11,563.21 & £1110.92<br>2023-24 CIL receipt £1116.37 & £13,229.58<br>2024-25 CIL receipt 285.70 | Earmarked | Open |
| EMR MTIG | 7,083.27 | Market Town Investment Group<br>2020-21 Transfer from unspent EMR Bus shelter £935.00 Credit from general reserves £45,746.00 Credit from 350 GH Sinking fun £38,319.00<br>2021-22 Spent WPD Element - Boden CCTV Mast £1,129.69 Contribution from EMR £21,236.00 & £27.00<br>2022-23 EMR Expenditure £39,121.58 Spend in 4067/309 £11,342.22 Spend in 4184/102 £1,505.24 Spend Legal fees -welcome sign | Earmarked | Open |
| EMR Climate Change | 12,221.44 | 2020-21 Opening balance Credit from Guildhall sinking fund<br>2024-25 Current balance | Earmarked | Open |
| EMR Service Devolution | 250,000.00 | Added from 24/25 Budget | Earmarked | Open |
| EMR Community Tea Project | 2,990.00 | Council Resolution 2024/38 - Monies remaining from Grant Aid 2023/24 to be utilised for seed/part funding of CommuniTea project. | Earmarked | Open |
| Sinking Fund - Civic Regalia | 2,500.00 | 2014-15 £1306 transferred to Rialtas at start up | Earmarked | Open |
| Sinking Fund - Guildhall | 66,798.76 | 2014-15 £65,834.08 balance transferred to Rialtas at start up<br>2024-25 £40,000 Transfer form general reserve | Capital | Open |
| Sinking Fund - Closed Church Yar | 4,965.00 | 2014-15 £5350 balance transferred to Rialtas at start up | Capital | Open |
| Sinking Fund -Guildhall Screen | 2,137.95 | 2018-19 Guildhall screen sinking fund set up | Earmarked | Open |
| 1. Current Year Gen Reserve Usa | | | Earmarked | Open |
| 2. Nxt Year General Reserve Usa | | | Earmarked | Open |

# Chard Town Council

## Reserve Notes Report

### Reserves Report with Notes

| Name | Budget | Notes | Type | Status |
|---|---|---|---|---|

# Chard Town Council
## Reserves Balance
### 2025 - 2026

| Reserve | OpeningBalance | Transfers | Spend | Receipts | CurrentBalance |
|---|---|---|---|---|---|
| **Capital** | | | | | |
| Capital Receipts Reserve | 5,861.76 | | | | 5,861.76 |
| EMR Cemetery Chapel | 52,800.00 | | | | 52,800.00 |
| EMR Cemetery | 132,699.70 | -15,000.00 | | | 117,699.70 |
| Sinking Fund - Guildhall | 66,798.76 | -25,000.00 | | | 41,798.76 |
| Sinking Fund - Closed Church Y | 4,965.00 | | | | 4,965.00 |
| **Total Capital** | **263,125.22** | **-40,000.00** | | | **223,125.22** |
| **Earmarked** | | | | | |
| EMR Play Equipment | 30,000.00 | | | | 30,000.00 |
| EMR C I L | 27,855.78 | -14,000.00 | | | 13,855.78 |
| EMR MTIG | 7,083.27 | | | | 7,083.27 |
| EMR Climate Change | 12,221.44 | | | | 12,221.44 |
| EMR Service Devolution | 250,000.00 | -6,000.00 | | | 244,000.00 |
| EMR Community Tea Project | 2,990.00 | -2,990.00 | | | 0.00 |
| Sinking Fund - Civic Regalia | 2,500.00 | | | | 2,500.00 |
| Sinking Fund -Guildhall Screen | 2,137.95 | | | | 2,137.95 |
| 1. Current Year Gen Reserve Us | | 496,631.00 | 118,966.29 | 1,192,820.22 | 1,570,484.93 |
| 2. Nxt Year General Reserve Us | | | | | 0.00 |
| **Total Earmarked** | **334,788.44** | **473,641.00** | **118,966.29** | **1,192,820.22** | **1,882,283.37** |
| **TOTAL RESERVE** | **597,913.66** | **433,641.00** | **118,966.29** | **1,192,820.22** | **2,105,408.59** |
| **GENERAL FUND** | | | | | 122,428.53 |
| **TOTAL FUNDS** | | | | | 2,227,837.12 |