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**Magor with Undy Town Council****Income and Expenditure Account for Year Ended 31st March 2025**

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31st March 2024		31st March 2025
	<b>Income Summary</b>	
320,193	Precept	336,100
<b>320,193</b>	Sub Total	<b>336,100</b>
	<b>Operating Income</b>	
10,654	Income	34,607
625	Allotments	640
2,250	Sycamore Sports Field	825
<b>333,722</b>	Total Income	<b>372,171</b>
	<b>Running Costs</b>	
154,927	Administration	177,970
8,872	Council Office	24,666
17,669	Allotments	2,337
247	Civic Service Events	907
54,692	Outside Spaces	81,577
1,339	Play Parks	2,549
1,709	Sycamore Sports Field	1,496
9,418	Events	9,598
9,276	Potential Future Projects	1,768
<b>258,147</b>	Total Expenditure	<b>302,868</b>
	<b>General Fund Analysis</b>	
288,985	Opening Balance	364,560
333,722	Plus : Income for Year	372,171
622,707		736,731
258,147	Less : Expenditure for Year	302,868
364,560		433,863
0	Transfers TO / FROM Reserves	0
<b>364,560</b>	<b>Closing Balance</b>	<b>433,863</b>

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>100 Income</b>							
1076 Precept	336,100	336,100	0			100.0%	
1090 Interest Received	18,558	0	(18,558)			0.0%	
1100 Grants & Donation Received	15,169	0	(15,169)			0.0%	
1110 Norton Lane	325	0	(325)			0.0%	
1120 Wayleaves	26	0	(26)			0.0%	
1990 Other Income	530	0	(530)			0.0%	
<b>Income :- Income</b>	<b>370,707</b>	<b>336,100</b>	<b>(34,607)</b>			<b>110.3%</b>	<b>0</b>
<b>Net Income</b>	<b>370,707</b>	<b>336,100</b>	<b>(34,607)</b>				
<b>110 Administration</b>							
4000 Staff Salary	51,866	58,330	6,464		6,464	88.9%	
4030 PAYE and NI	13,556	12,341	(1,215)		(1,215)	109.8%	
4040 Pension	20,287	20,357	70		70	99.7%	
4050 Staff Mileage & Benefits	181	430	249		249	42.2%	
4070 Staff other Expenses	131	150	19		19	87.3%	
4075 Staff PPE & Uniforms	0	400	400		400	0.0%	
4080 Training	1,227	3,000	1,773		1,773	40.9%	
4090 Councillors Allowances	1,259	4,780	3,521		3,521	26.3%	
4100 Bank Charges	136	498	362		362	27.2%	
4110 Audit Fees	1,220	5,650	4,430		4,430	21.6%	
4115 Chepstow Accountancy (Bureau)	285	600	315		315	47.5%	
4120 Professional Fees	7,592	22,285	14,693		14,693	34.1%	
4125 Emergency/Ad Hoc	0	2,000	2,000		2,000	0.0%	
4130 Subscriptions & Memberships	1,431	1,584	153		153	90.3%	
4140 Insurance	2,068	2,100	32		32	98.5%	
4150 Stationery & Office Equipment	381	550	169		169	69.3%	
4155 Photocopier	1,157	1,250	93		93	92.6%	
4160 Postage	17	60	43		43	28.2%	
4170 Telephone & Broadband	2,538	2,715	177		177	93.5%	
4180 Website	258	258	0		0	100.0%	
4185 Survey Monkey	330	420	90		90	78.6%	
4190 IT	3,862	3,877	15		15	99.6%	
4210 Grants & Donations Paid	56,169	58,215	2,046		2,046	96.5%	
4220 Hall Hire	263	400	138		138	65.6%	
4230 Section 137 Expenditure	0	250	250		250	0.0%	
4250 PWLB Repayment	10,831	10,831	(0)		(0)	100.0%	
4260 Elections	0	4,366	4,366		4,366	0.0%	
4270 H & S Equipment - PPE & Defibs	96	96	0		0	99.8%	
4285 Newsletters	0	2,500	2,500		2,500	0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4365 Consultation Programme	29	500	471		471	5.8%	
4475 Confidential Waste Disposal	801	800	(1)		(1)	100.1%	
4485 Cemetery Surveys	0	4,000	4,000		4,000	0.0%	
Administration :- Indirect Expenditure	<b>177,970</b>	<b>225,593</b>	<b>47,623</b>	<b>0</b>	<b>47,623</b>	<b>78.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(177,970)</b>	<b>(225,593)</b>	<b>(47,623)</b>				
<b>115 Council Office</b>							
4145 Office Accomodation	20,645	20,650	5		5	100.0%	
4200 Utilities	2,802	4,000	1,198		1,198	70.0%	
4205 Cleaning	841	1,040	199		199	80.9%	
4400 Furniture	379	404	26		26	93.7%	
Council Office :- Indirect Expenditure	<b>24,666</b>	<b>26,094</b>	<b>1,428</b>	<b>0</b>	<b>1,428</b>	<b>94.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(24,666)</b>	<b>(26,094)</b>	<b>(1,428)</b>				
<b>120 Allotments</b>							
1200 Allotment Rent	640	500	(140)			127.9%	
Allotments :- Income	<b>640</b>	<b>500</b>	<b>(140)</b>			<b>127.9%</b>	<b>0</b>
4245 Leases	45	45	0		0	100.0%	
4300 Maintenance	2,292	19,000	16,708		16,708	12.1%	
Allotments :- Indirect Expenditure	<b>2,337</b>	<b>19,045</b>	<b>16,708</b>	<b>0</b>	<b>16,708</b>	<b>12.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(1,698)</b>	<b>(18,545)</b>	<b>(16,848)</b>				
<b>130 Civic Service Events</b>							
4350 Commonwealth Day	0	500	500		500	0.0%	
4355 Civic Events Other	666	1,000	334		334	66.6%	
4360 Remembrance Sunday	242	250	8		8	96.7%	
4370 Carol Service	0	500	500		500	0.0%	
Civic Service Events :- Indirect Expenditure	<b>907</b>	<b>2,250</b>	<b>1,343</b>	<b>0</b>	<b>1,343</b>	<b>40.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(907)</b>	<b>(2,250)</b>	<b>(1,343)</b>				
<b>140 Common Y Coed Development</b>							
4300 Maintenance	0	750	750		750	0.0%	
Common Y Coed Development :- Indirect Expenditure	<b>0</b>	<b>750</b>	<b>750</b>	<b>0</b>	<b>750</b>	<b>0.0%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>0</b>	<b>(750)</b>	<b>(750)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>150 Outside Spaces</b>							
4240 Rates	6	6	0		0	99.8%	
4245 Leases	3	3	1		1	83.3%	
4275 Sycamore Lane	0	15,500	15,500		15,500	0.0%	
4280 Notice Boards	207	5,000	4,793		4,793	4.1%	
4440 Service Level Agreement	61,333	63,621	2,288		2,288	96.4%	
4445 Grass Cutting	0	8,500	8,500		8,500	0.0%	
4450 Bin Bags	0	200	200		200	0.0%	
4455 Litter Bins & Benches (new)	100	4,000	3,900		3,900	2.5%	
4460 Bin Emptying (Dogs)	12,566	15,800	3,234		3,234	79.5%	
4465 Plants and Planters	137	5,000	4,863		4,863	2.7%	
4515 Environmental project	0	8,000	8,000		8,000	0.0%	
4560 Equipment	35	250	215		215	14.2%	
4800 Village Improvements	7,189	30,000	22,811		22,811	24.0%	
Outside Spaces :- Indirect Expenditure	<b>81,577</b>	<b>155,880</b>	<b>74,303</b>	<b>0</b>	<b>74,303</b>	<b>52.3%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(81,577)</b>	<b>(155,880)</b>	<b>(74,303)</b>				
<b>160 Play Parks</b>							
4245 Leases	120	120	0		0	100.0%	
4300 Maintenance	405	2,000	1,595		1,595	20.3%	
4550 Inspections	2,024	2,400	376		376	84.3%	
4560 Equipment	0	100,000	100,000		100,000	0.0%	
Play Parks :- Indirect Expenditure	<b>2,549</b>	<b>104,520</b>	<b>101,971</b>	<b>0</b>	<b>101,971</b>	<b>2.4%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(2,549)</b>	<b>(104,520)</b>	<b>(101,971)</b>				
<b>170 Sycamore Sports Field</b>							
1300 MUGA Income	825	750	(75)			109.9%	
Sycamore Sports Field :- Income	<b>825</b>	<b>750</b>	<b>(75)</b>			<b>109.9%</b>	<b>0</b>
4200 Utilities	455	1,350	895		895	33.7%	
4240 Rates	745	745	0		0	100.0%	
4245 Leases	5	5	0		0	100.0%	
4300 Maintenance	27	1,699	1,672		1,672	1.6%	
4550 Inspections	264	265	1		1	99.7%	
4600 MUGA Refurbishment	0	25,000	25,000		25,000	0.0%	
4601 MUGA Field Improvements	0	1,000	1,000		1,000	0.0%	
Sycamore Sports Field :- Indirect Expenditure	<b>1,496</b>	<b>30,064</b>	<b>28,568</b>	<b>0</b>	<b>28,568</b>	<b>5.0%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(671)</b>	<b>(29,314)</b>	<b>(28,643)</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2025

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>175 Procurators House</b>							
4290 Procurators House	0	12,077	12,077		12,077	0.0%	
Procurators House :- Indirect Expenditure	0	12,077	12,077	0	12,077	0.0%	0
<b>Net Expenditure</b>	<b>0</b>	<b>(12,077)</b>	<b>(12,077)</b>				
<b>180 Village Booklet</b>							
4510 Walk & Cycle Path	0	3,500	3,500		3,500	0.0%	
Village Booklet :- Indirect Expenditure	0	3,500	3,500	0	3,500	0.0%	0
<b>Net Expenditure</b>	<b>0</b>	<b>(3,500)</b>	<b>(3,500)</b>				
<b>190 Events</b>							
4200 Utilities	0	200	200		200	0.0%	
4375 Village Produce Show	0	1,000	1,000		1,000	0.0%	
4700 Christmas	9,598	10,000	402		402	96.0%	
Events :- Indirect Expenditure	9,598	11,200	1,602	0	1,602	85.7%	0
<b>Net Expenditure</b>	<b>(9,598)</b>	<b>(11,200)</b>	<b>(1,602)</b>				
<b>200 Potential Future Projects</b>							
4810 Allocated Dog Space	0	4,000	4,000		4,000	0.0%	
4815 Community Services Project	1,768	25,000	23,232		23,232	7.1%	
4820 Dog Rails - Play Parks	0	3,000	3,000		3,000	0.0%	
4830 MUGA Courts - 2nd Phase	0	45,000	45,000		45,000	0.0%	
Potential Future Projects :- Indirect Expenditure	1,768	77,000	75,232	0	75,232	2.3%	0
<b>Net Expenditure</b>	<b>(1,768)</b>	<b>(77,000)</b>	<b>(75,232)</b>				
<b>Grand Totals:- Income</b>	<b>372,171</b>	<b>337,350</b>	<b>(34,821)</b>			<b>110.3%</b>	
<b>Expenditure</b>	<b>302,868</b>	<b>667,973</b>	<b>365,105</b>	<b>0</b>	<b>365,105</b>	<b>45.3%</b>	
<b>Net Income over Expenditure</b>	<b>69,304</b>	<b>(330,623)</b>	<b>(399,927)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>69,304</b>	<b>(330,623)</b>	<b>(399,927)</b>				



Llywodraeth Cymru  
Welsh Government

Clerks of Community and Town Councils,  
Directors of Finance,  
County and County Borough Councils

14 November 2023

Dear Clerk,

**Appropriate Sum under Section 137(4)(a) of the Local Government Act 1972 -  
Section 137 Expenditure Limit for 2024-25**

This is to notify you that the appropriate sum for the purposes of section 137(4)(a) of the Local Government Act 1972 (the 1972 Act) for Community and Town Councils in Wales for the financial year 2024-25 is £10.81.

Section 137(1) of the 1972 Act permits each Community or Town Council to incur expenditure for purposes for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure incurred. Community and Town Councils are also permitted under section 137(3) to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2024-25 will be £10.81 per elector.

For the financial year 2024-25, the appropriate sum for the purposes of section 137(4)(a) is calculated by applying the formula set out in Schedule 12B to the 1972 Act. The Retail Prices Index increased by 8.86% between September 2022 and September 2023. This means that, by application of the formula, the appropriate sum for the financial year 2024-25 increases from £9.93 to £10.81 per elector.

For clarity, the Local Government and Elections (Wales) Act 2021 includes provision which enables 'eligible community councils' to exercise the General Power of Competence. The power for Community and Town Councils to exercise the General Power of Competence came into force on 5 May 2022.