

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2026

## 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	350,000	350,000	0			100.0%	
1090 Interest Received	18,585	0	(18,585)			0.0%	
1100 Grants & Donation Received	4,000	0	(4,000)			0.0%	
1110 Norton Lane	325	0	(325)			0.0%	
1120 Wayleaves	23	0	(23)			0.0%	
1990 Other Income	1,656	0	(1,656)			0.0%	
<b>Income :- Income</b>	<b>374,588</b>	<b>350,000</b>	<b>(24,588)</b>			<b>107.0%</b>	<b>0</b>
<b>Net Income</b>	<b>374,588</b>	<b>350,000</b>	<b>(24,588)</b>				
<b>110 Administration</b>							
4000 Staff Salary	95,625	121,828	26,203		26,203	78.5%	
4050 Staff Mileage & Benefits	93	480	387		387	19.4%	
4070 Staff other Expenses	123	200	77		77	61.3%	
4075 Staff PPE & Uniforms	0	400	400		400	0.0%	
4080 Training	716	3,500	2,785		2,785	20.4%	
4090 Councillors Allowances	2,087	3,280	1,193		1,193	63.6%	
4091 Mayors Discretionary Fund.	688	1,500	812		812	45.8%	
4100 Bank Charges	109	500	391		391	21.8%	
4110 Audit Fees	1,735	5,000	3,265		3,265	34.7%	
4115 Chepstow Accountancy (Bureau)	300	300	0		0	100.0%	
4120 Professional Fees	10,031	29,408	19,377		19,377	34.1%	
4130 Subscriptions & Memberships	1,494	1,500	6		6	99.6%	
4140 Insurance	2,032	2,100	68		68	96.8%	
4150 Stationery & Office Equipment	553	800	247		247	69.2%	
4155 Photocopier	1,384	1,500	116		116	92.3%	
4160 Postage	9	60	51		51	15.4%	
4170 Telephone & Broadband	1,635	2,200	565		565	74.3%	
4180 Website	0	4,000	4,000		4,000	0.0%	
4185 Survey Monkey	330	420	90		90	78.6%	
4190 IT	3,942	4,000	58		58	98.6%	
4210 Grants & Donations Paid	18,819	30,760	11,941		11,941	61.2%	
4215 Youth Provision	18,751	20,000	1,249		1,249	93.8%	
4220 Hall Hire	803	1,000	198		198	80.3%	
4225 Hybrid Meetings	552	3,000	2,448		2,448	18.4%	
4230 Section 137 Expenditure	1,490	1,550	60		60	96.1%	
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	199	2,500	2,301		2,301	8.0%	
4285 Newsletters	1,553	2,500	947		947	62.1%	

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4365 Consultation Programme	0	500	500		500	0.0%	
4475 Confidential Waste Disposal	969	1,010	41		41	95.9%	
4812 Citizens Advice Bureau	3,000	3,000	0		0	100.0%	
Administration :- Indirect Expenditure	<b>179,853</b>	<b>263,993</b>	<b>84,140</b>	<b>0</b>	<b>84,140</b>	<b>68.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(179,853)</b>	<b>(263,993)</b>	<b>(84,140)</b>				
<b>115 Council Office</b>							
4145 Office Accomodation	8,059	9,350	1,291		1,291	86.2%	
4200 Utilities	1,016	1,500	484		484	67.7%	
4205 Cleaning	1,188	1,200	12		12	99.0%	
4240 Rates	3,786	3,900	114		114	97.1%	
4300 Maintenance	0	300	300		300	0.0%	
4400 Furniture	491	500	9		9	98.3%	
Council Office :- Indirect Expenditure	<b>14,541</b>	<b>16,750</b>	<b>2,209</b>	<b>0</b>	<b>2,209</b>	<b>86.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(14,541)</b>	<b>(16,750)</b>	<b>(2,209)</b>				
<b>120 Allotments</b>							
1200 Allotment Rent	1,861	1,000	(861)			186.1%	
Allotments :- Income	<b>1,861</b>	<b>1,000</b>	<b>(861)</b>			<b>186.1%</b>	<b>0</b>
4245 Leases	45	45	0		0	100.0%	
4300 Maintenance	265	16,500	16,235		16,235	1.6%	
Allotments :- Indirect Expenditure	<b>310</b>	<b>16,545</b>	<b>16,235</b>	<b>0</b>	<b>16,235</b>	<b>1.9%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>1,551</b>	<b>(15,545)</b>	<b>(17,096)</b>				
<b>130 Civic Service Events</b>							
4355 Civic Events Other	209	440	231		231	47.6%	
4360 Remembrance Sunday	242	250	8		8	96.7%	
4370 Carol Service	0	500	500		500	0.0%	
4380 St Davids Day Community Event	3,938	5,000	1,062		1,062	78.8%	
Civic Service Events :- Indirect Expenditure	<b>4,389</b>	<b>6,190</b>	<b>1,801</b>	<b>0</b>	<b>1,801</b>	<b>70.9%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(4,389)</b>	<b>(6,190)</b>	<b>(1,801)</b>				
<b>140 Common Y Coed Development</b>							
4300 Maintenance	1,180	4,000	2,820		2,820	29.5%	
Common Y Coed Development :- Indirect Expenditure	<b>1,180</b>	<b>4,000</b>	<b>2,820</b>	<b>0</b>	<b>2,820</b>	<b>29.5%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(1,180)</b>	<b>(4,000)</b>	<b>(2,820)</b>				

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	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)	103.3%	
4245 Leases	0	3	3		3	0.0%	
4275 Sycamore Lane	837	20,500	19,663		19,663	4.1%	
4280 Notice Boards	11,951	14,975	3,024		3,024	79.8%	
4440 Service Level Agreement	62,843	65,000	2,157		2,157	96.7%	
4445 Grass Cutting	0	8,400	8,400		8,400	0.0%	
4450 Bin Bags	48	200	152		152	24.1%	
4455 Litter Bins & Benches (new)	505	3,000	2,495		2,495	16.8%	
4460 Bin Emptying (Dogs)	12,612	15,000	2,388		2,388	84.1%	
4465 Plants and Planters	10,644	10,644	(0)		(0)	100.0%	
4515 Environmental project	0	4,000	4,000		4,000	0.0%	
4560 Equipment	350	350	0		0	100.0%	
4800 Town Improvement & Placemaking	42	57,345	57,303		57,303	0.1%	
Outside Spaces :- Indirect Expenditure	<b>99,839</b>	<b>199,423</b>	<b>99,584</b>	<b>0</b>	<b>99,584</b>	<b>50.1%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(99,839)</b>	<b>(199,423)</b>	<b>(99,584)</b>				
<b>160 Play Parks</b>							
4245 Leases	(180)	240	420		420	(75.0%)	
4300 Maintenance	17	7,000	6,983		6,983	0.2%	
4550 Inspections	859	2,500	1,641		1,641	34.4%	
4560 Equipment	105,220	136,000	30,780		30,780	77.4%	
Play Parks :- Indirect Expenditure	<b>105,916</b>	<b>145,740</b>	<b>39,824</b>	<b>0</b>	<b>39,824</b>	<b>72.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(105,916)</b>	<b>(145,740)</b>	<b>(39,824)</b>				
<b>170 Sycamore Sports Field</b>							
1300 MUGA Income	483	750	267			64.4%	
Sycamore Sports Field :- Income	<b>483</b>	<b>750</b>	<b>267</b>			<b>64.4%</b>	<b>0</b>
4200 Utilities	(2,112)	1,000	3,112		3,112	(211.2%)	
4240 Rates	772	782	10		10	98.7%	
4245 Leases	5	5	0		0	100.0%	
4300 Maintenance	606	2,000	1,394		1,394	30.3%	
4550 Inspections	115	265	151		151	43.2%	
4600 MUGA Refurbishment	7,895	27,000	19,105		19,105	29.2%	5,029
4601 MUGA Field Improvements	0	1,000	1,000		1,000	0.0%	
Sycamore Sports Field :- Indirect Expenditure	<b>7,281</b>	<b>32,052</b>	<b>24,771</b>	<b>0</b>	<b>24,771</b>	<b>22.7%</b>	<b>5,029</b>
<b>Net Income over Expenditure</b>	<b>(6,798)</b>	<b>(31,302)</b>	<b>(24,504)</b>				

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	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>	0	(12,077)	(12,077)				
<b>180 Town / Welcome Booklets</b>							
4510 Town & Welcome Booklets	0	3,500	3,500		3,500	0.0%	
Town / Welcome Booklets :- Indirect Expenditure	0	3,500	3,500	0	3,500	0.0%	0
<b>Net Expenditure</b>	0	(3,500)	(3,500)				
<b>190 Events</b>							
4200 Utilities	0	1,000	1,000		1,000	0.0%	
4202 Decoration (incl Bunting etc.)	737	1,000	263		263	73.7%	
4700 Christmas	9,031	10,000	969		969	90.3%	
Events :- Indirect Expenditure	9,768	12,000	2,232	0	2,232	81.4%	0
<b>Net Expenditure</b>	(9,768)	(12,000)	(2,232)				
<b>200 Potential Future Projects</b>							
4810 Allocated Dog Space	0	10,000	10,000		10,000	0.0%	
4830 MUGA Courts - 2nd Phase	0	55,000	55,000		55,000	0.0%	
4835 Toilets / Amenities	395	15,000	14,605		14,605	2.6%	
Potential Future Projects :- Indirect Expenditure	395	80,000	79,605	0	79,605	0.5%	0
<b>Net Expenditure</b>	(395)	(80,000)	(79,605)				
<b>Grand Totals:- Income</b>	<b>376,932</b>	<b>351,750</b>	<b>(25,182)</b>			<b>107.2%</b>	
<b>Expenditure</b>	<b>423,472</b>	<b>792,270</b>	<b>368,798</b>	<b>0</b>	<b>368,798</b>	<b>53.5%</b>	
<b>Net Income over Expenditure</b>	<b>(46,540)</b>	<b>(440,520)</b>	<b>(393,980)</b>				
<b>Movement to/(from) Gen Reserve</b>	<b>(46,540)</b>	<b>(440,520)</b>	<b>(393,980)</b>				

## Magor with Undy Town Council

### Income and Expenditure Account for Year Ended 31st March 2026

31st March 2025		31st March 2026
	<b>Income Summary</b>	
336,100	Precept	350,000
<b>336,100</b>	Sub Total	<b>350,000</b>
	<b>Operating Income</b>	
34,607	Income	24,588
640	Allotments	1,861
825	Sycamore Sports Field	483
<b>372,171</b>	Total Income	<b>376,932</b>
	<b>Running Costs</b>	
177,970	Administration	179,853
24,666	Council Office	14,541
2,337	Allotments	310
907	Civic Service Events	4,389
0	Common Y Coed Development	1,180
81,577	Outside Spaces	99,839
2,549	Play Parks	105,916
1,496	Sycamore Sports Field	7,281
9,598	Events	9,768
1,768	Potential Future Projects	395
<b>302,868</b>	Total Expenditure	<b>423,472</b>
	<b>General Fund Analysis</b>	
364,560	Opening Balance	433,863
372,171	Plus : Income for Year	376,932
736,731		810,796
302,868	Less : Expenditure for Year	423,472
433,863		387,323
0	Transfers TO / FROM Reserves	0
<b>433,863</b>	<b>Closing Balance</b>	<b>387,323</b>



Llywodraeth Cymru  
Welsh Government

Clerks of Community and Town Councils,

Directors of Finance,

County and County Borough Councils

4 November 2024

Dear Clerk,

**Appropriate Sum under Section 137(4)(a) of the Local Government Act 1972 -  
Section 137 Expenditure Limit for 2025-26**

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 2025-26 is £11.10

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 2025-26 will be £11.10 per elector.

For the financial year 2025-26, 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 2.68% between September 2023 and September 2024. This means that, by application of the formula, the appropriate sum for the financial year 2025-26 increases from £10.81 to £11.10 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.



Llywodraeth Cymru  
Welsh Government

The relevant **statutory guidance for community and town councils** explains the interaction between the two powers (i.e. the general power of competence and the power under s.137 of the 1972 Act). Community and town councils exercising the General Power of Competence are not subject to an expenditure limit, but other conditions apply. For all other community and town councils, the limit set out in this letter will apply.

Yours sincerely

**Martin Bull**  
**Local Government Finance Policy & Sustainability Division**

Nominal Ledger Details

Nominal A/c 4230 Section 137 Expenditure				Annual Budget	1,550.00
Centre 110 Administration				Committed Exp	0.00
<u>Date</u>	<u>Reference</u>	<u>Source</u>	<u>Transaction</u>	<u>Debit</u>	<u>Credit</u>
Opening Balance				0.00	0.00
11/12/2025	DCD 433	Cashbook	GRANT AWARD under S137	1,490.00	
Account Totals				1,490.00	0.00
Net Closing Balance				1,490.00	