Smaller authority name: UPPER MEDWAY INTERNAL DRAINAGE BOARD

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27 The Accounts and Audit Regulations 2015 (SI 2015/234)

| NOTICE | NOTES |
|--|--|
| 1. Date of announcementFriday 27 th June 2025_(a) | (a) Insert date of placing of the notice which must be not less than 1 day before |
| 2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to: | the date in (c) below |
| (b) Lorna Carey – Responsible Finance Officer Upper North Hall Bullen Court Business Centre, Bullen Lane, East Peckham, Kent, TN12 5LX 01622 934500 | (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 |
| commencing on (c) Monday 30th June 2025 | day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below |
| and ending on (d) Monday 11th August 2025 | (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. |
| 3. Local government electors and their representatives also have: | working days of July. |
| • The opportunity to question the appointed auditor about the accounting records; and | |
| • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. | |
| The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. | |
| 4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: | |
| PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (she @still ears) | (e) Insert name and position of person |
| (sba@pkf-l.com) 5. This announcement is made by (e) Lorna Carey - Responsible Finance Officer | placing the notice – this person must be the responsible financial officer for the smaller authority |

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the Local Audit and Accountability Act 2014.

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

| For more detailed guidance on public rights and the special powers of auditors, copies of the publication <u>Local authority accounts: A guide to</u> <u>your rights</u> are available from the NAO website. | If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and</i> <i>Publication of Unaudited Annual Governance &</i> <i>Accountability Return.</i> |
|---|---|
|---|---|

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

- 1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
- 2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report must be completed by the authority's internal auditor.
 - Sections 1 and 2 must be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
- 3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025.**
- 4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) no later than 30 June 2025. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Section 1, Section 2 and Section 3 – External Auditor Report and Certificate will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- Section 1 Annual Governance Statement 2024/25, approved and signed, page 4
- Section 2 Accounting Statements 2024/25, approved and signed, page 5

Not later than 30 September 2025 authorities must publish:

- · Notice of conclusion of audit
- Section 3 External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015. *for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority should receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation must be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not fully explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, must set the commencement date for the exercise of public rights of 30 consecutive working days which must include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025.**

| Completion checkl | ist – 'No' answers mean you may not have met requirements | Yes | No |
|-----------------------|--|-----|----|
| All sections | Have all highlighted boxes have been completed? | V | |
| | Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor? | v | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | V | |
| Section 1 | For any statement to which the response is 'no', has an explanation been published? | V | |
| Section 2 | Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval? | v | |
| | Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting? | v | |
| | Has an explanation of significant variations been published where required? | V | |
| | Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8? | V | |
| | Has an explanation of any difference between Box 7 and Box 8 been provided? | V | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested. | v | |

*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

UPPER MEDWAY INTERNAL DRAINAGE BOARD

HTTPS://MEDWAyhttps://www.medwayidb.co.uk

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No* | Not covered** |
|--|-------------------------|-----|------------------|
| A. Appropriate accounting records have been properly kept throughout the financial year. | \checkmark | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | \checkmark | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | \checkmark | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | \checkmark | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | \checkmark | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | \checkmark | | |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ~ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | $\overline{\mathbf{V}}$ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | \vee | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ~ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered") | | | ~ |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | | | ~ |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set). | ~ | | |
| N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes). | \checkmark | | |
| O. (For local councils only) | Yes | No | Not applicable |
| Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Various dates February - May 2025 DD/MM/VYV

Signature of person who

Name of person who carried out the internal audit

Date

KA Woodward

carried out the internal audit

Katherine Woodward ERNAL AUDITOR

19/05/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

UPPER MEDWAY INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

| Agreed | | | | | | |
|--|-----|------|---|--|--|--|
| | Yes | No* | 'Yes' means that this authority: | | | |
| We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ~ | | prepared its accounting statements in accordance with the Accounts and Audit Regulations. | | | |
| We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ~ | | made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. | | | |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | 2 | | has only done what it has the legal power to do and has complied with Proper Practices in doing so. | | | |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ~ | | during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts. | | | |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ~ | | considered and documented the financial and other risks it faces and dealt with them properly. | | | |
| We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ~ | | arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority. | | | |
| We took appropriate action on all matters raised in reports from internal and external audit. | ~ | 12.5 | responded to matters brought to its attention by internal and external audit. | | | |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | ~ | | disclosed everything it should have about its business activit during the year including events taking place after the year end if relevant. | | | |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes | No | N/A has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts. | | | |

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual **Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

Signed by the Chair and Clerk of the meeting where approval was given:

17/06/2025

and recorded as minute reference:

June 2025 Board Meeting - Item 18

Chair

Clerk

After

www.medwayidb.co.uk

Section 2 – Accounting Statements 2024/25 for

| | Year | ending | Notes and guidance |
|--|-----------------------|-----------------------|--|
| | 31 March 2024 £ | 31 March 2025 £ | Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records. |
| 1. Balances brought forward | 882,151 | 886,368 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year. |
| 2. (+) Precept or Rates and Levies | 591,572 | 614,745 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 258,129 | 227,273 | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received. |
| 4. (-) Staff costs | 427,859 | 495,214 | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| (-) Loan interest/capital repayments | 0 | 0 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 417,625 | 336,752 | Total expenditure or payments as recorded in the cash- book less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 886,368 | 896,420 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). |
| 8. Total value of cash and short term investments | 1,093,337 | 1,118,572 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| Total fixed assets plus long term investments and assets | 955,983 | 946,839 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10. Total borrowings | 0 | 0 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

UPPER MEDWAY INTERNAL DRAINAGE BOARD

| For Local Councils Only | Yes | No | N/A | |
|---|-----|----|-----|---|
| 11a. Disclosure note re Trust funds (including charitable) | | | | The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets. |
| 11b. Disclosure note re Trust funds (including charitable) | | | | The figures in the accounting statements above exclude any Trust transactions. |

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

17/06/2025

I confirm that these Accounting Statements were approved by this authority on this date:

17/06/2025

as recorded in minute reference:

June 2025 Board - Item 18 + 19

WURE REQUIRED

Signed by Chair of the meeting where the Accounting Statements were approved

Date



FINANCIAL REPORT

| YEAR ENDING 31 MARCH: | 2025 |
|-----------------------|---|
| PERIOD END: | 12 |
| FROM: | 01-Apr-24 |
| то: | 31-Mar-25 |
| Prepared By | LORNA CAREY RESPONSIBLE FINANCE OFFICER |
| Checked By | Oliver Pantrey CLERK |
| Approved By: | L J Carey LORNA CAREY RESPONSIBLE FINANCE OFFICER |
| Dated: | 17th June 2025 |

From: 01 April 2024 Period To: 12

| From: 01 April 2024 | Period To: | 12 | | | | |
|---|-------------------------|-------------------------|-------------------|------------------|-----------------------|-----------------------|
| To: 31 March 2025 | Year Ended: | 31-Mar-25 | | | | |
| NOTES INCOME AND EXPENDITURE ACCOUNT | Y-T-D 2023-24 ACTUAL | Y-T-D 2024-25 ACTUAL | Y-T-D VARIANCE | ANNUAL BUDGET | PROJECTED OUT-TURN | PROJECTED VARIANCE |
| INCOME | | | | | | |
| OCCUPIERS DRAINAGE RATES | 48,403 | 49,985 | - | - | 49,985 | 49,985 |
| SPECIAL LEVIES ISSUED BY BOARD | 544,889 | 562,962 | - | - | 562,962 | 562,962 |
| CONTRIBUTIONS ISSUED BY EA | 123,058 | 123,921 | - | - | 123,921 | 123,921 |
| INCOME FROM RECHARGABLE WORKS | 28,133 | 14,524 | - | - | 14,524 | 14,524 |
| INVESTMENT INTEREST | 22,976 | 23,901 | - | - | 23,901 | 23,901 |
| DEVELOPMENT CONTRIBUTIONS | 80,761 | 61,527 | - | - | 61,527 | 61,527 |
| CONSENT FEES | 3,200 | 3,400 | - | - | 3,400 | 3,400 |
| | | | - | | | |
| TOTAL INCOME | £851,420 | £840,220 | | | £840,220 | £840,220 |
| LESS EXPENDITURE | | | | | | |
| CAPITAL WORKS | - | - | | | - | - |
| PRECEPT CONTRIBUTIONS TO EA | 91,800 | 94,554 | - | - | 94,554 | 94,554 |
| MAINTENANCE WORKS | 112,175 | 67,157 | - | - | 67,157 | 67,157 |
| GROSS WAGES | 427,859 | 495,214 | - | - | 495,214 | 495,214 |
| OTHER ADMIN CHARGES | 113,379 | 135,668 | - | - | 135,668 | 135,668 |
| COST OF RECHARGEABLE WORKS | | | - | - | | |
| DEPOT COSTS | 141,167 | 34,067 | - | - | 34,067 | 34,067 |
| DEPRECIATION | | | - | - | | |
| TOTAL EXPENDITURE | £886,380 | £826,660 | | | £826,660 | £826,660 |
| Profit/(Loss) on disposal of fixed assets | | - 12,654 | - | - | - 12,654 | - 12,654 |
| Net Surplus/ (Deficit) | -£34,960 | £906 | | | £906 | £906 |

Upper Medway IDB

Annual Governance and Accountability Return - Salary Figures

Operations Team

| Gross Salary | £ | 155,610 |
|--|---|---------|
| Bonus | £ | - |
| Overtime | £ | 420 |
| Employers Pension (32.1%) | £ | 50,086 |
| Employers NIC | £ | 12,797 |
| Subtotal of Salary for AGAR - Operations Staff | £ | 218,913 |
| Administration/Management Team | | |
| Gross Salary | £ | 194,599 |
| Bonus | £ | - |
| Overtime | £ | - |
| Employers Pension (32.1%) | £ | 62,466 |
| Employers NIC | £ | 19,236 |
| Subtotal of Salary for AGAR - Admin/Management Staff | £ | 276,301 |
| Total Gross Salary Cost for Box 4 of AGAR | £ | 495,214 |

From: 01 April 2024 Period To: 12

| OPENING BALANCEMOVEMENT BILNNCECLOSING BLLNCEFUED ASSETSLand and building Computer Equipment Plant and Equipment Vehicles319,000- 123,878319,000CURRENT ASSETS594,343122,928461,415Bank Account Trade Debtors Suff Loan1.093,33725,2351,118,572Bank Account Vork in Progress Suff Loan1.093,33725,2351,118,572Bank Account Trade Debtors1.093,33725,2351,118,572Bank Account Vork in Progress Suff Loan0.78640.07,864VAT Purchases Control Account Staff Loan- 2,714- 5,020- 2,734Prepayments Payment and in Advance VAT Due Grants Due- 2,7145,0207,734Trade Ceditors Accurals Payment Indelin Advance Payment Streaved in Advance Payment Streaved in Advance Payment Streaved in Advance- 2,714- 5,020- 2,714Trade Ceditors Payment Streaved in Advance Payment Streaved in Advance Payment Streaved in Advance- 2,714- 2,714- 2,714Trade Strace Control Payment Streaved in Advance Payment Streaved in Advance- 2,714- 2,714- 2,714Trade Debtors Payment Streaved in Advance Payment Streaved in Advance Payment Streaved in Advance- 2,714- 2,714- 2,714Trade Ceditors Revers1,480,7121,22,8771,357,835Resorve Centrols1,480,7121,22,8771,357,835Resorve Streament Streament Streament S | From: 01 April 2024 To: 31 March 2025 | Period To: Year Ended: | 12 31-Mar-25 | |
|---|--|---------------------------|-----------------|-----------|
| Land and building Computer Equipment 319,000 . 319,000 Plant and Equipment 258,708 . 10,734 157,974 Vehicles 2,798 20,167 . 17,869 Seg.708 . 100,734 157,974 Vehicles 2,798 20,167 . 17,869 Seg.708 . 132,928 461,415 . CURRENT ASSETS Bank Account 1,093,337 25,235 1,118,572 . | | | | |
| Computer Equipment 13,837 12,027 1,810 Plant and Equipment 258,708 100,734 157,974 Vehicles 20,167 17,369 CURRENT ASSETS 594,343 132,928 461,415 Bank Account 1,093,337 25,235 1,118,572 Trade Debtors 31,275 18,183 13,092 Work in Progress 7,864 0 7,864 VAT Purchases Control Account - - - Staff Loan - - - Prepayers ond Special Levies Due 9,305 944 10,249 Payment made in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - Trade Creditors 16,559 1,764 18,323 Accurals - - - Trade Creditors 1,533 8,9313 8,9313 Revaluation Laddingford - - - Parison Liability | FIXED ASSETS | | | |
| Plant and Equipment 258,708 100,734 157,974 Vehicles 2,798 20,167 7,369 CURRENT ASSETS 594,343 - 132,928 461,415 CURRENT ASSETS 1,093,337 25,235 1,118,572 Bank Account 1,093,337 25,235 1,118,572 Trade Debtors 31,275 18,183 13,092 Work in Progress 7,864 0 7,864 VAT Purchases Control Account - - - Drainage Ratepayers and Special Levies Due 2,218 382 2,620 Prepayments 9,305 944 10,249 Payment made in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - | Land and building | 319,000 | - | 319,000 |
| Vehicles 2,798 20,167 17,369 S94,343 - 132,928 461,415 CURRENT ASSETS - - - Bank Account 1,093,337 25,235 1,118,572 Trade Debtors 31,275 - 18,183 13,092 Work in Progress 7,864 - 0 7,864 VAT Purchase Control Account - - - - Staff Loan - - - - - Prepayers control Account - <td></td> <td></td> <td></td> <td></td> | | | | |
| S94,43 - 132,928 461,415 Bank Account 1,093,337 25,235 1,118,572 Trade Debtors 31,275 18,183 13,092 Work In Progress 7,864 0 7,864 VAT Purchases Control Account - - - Drainage Ratepayers and Special Levies Due 9,305 944 10,249 Payment Tade in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - Trade Creditors 16,559 1,764 18,323 Accurals - - - Payment Tabelity - - - Payments received in Advance - - - VAT Sales Tax Control - - - Paymoli Controls 7,330 1,583 8,913 Revaluation Laddingford Plant Reserves 3,346 263,711 NET CURRENT ASSETS 286,368 10,052 896,420 <td></td> <td></td> <td></td> <td></td> | | | | |
| CURRENT ASSETS Bank Account Trade Debtors 1,093,337 25,235 1,118,572 Trade Debtors 31,275 18,183 13,092 Work in Progress 7,864 0 7,864 VAT Purchases Control Account - - - Staff Loan - - - - Drainage Ratepayers and Special Levies Due Prepayments 9,305 944 10,249 Payment made in Advance - - - - VAT Due 2,714 5,020 7,734 - Grants Due - - - - - Payment made in Advance - | venicles | 2,798 | - 20,167 - | 17,369 |
| Trade Debtors 31,275 18,183 13,092 Work in Progress 7,864 0 7,864 VAT Purchases Control Account - - - Drainage Ratepayers and Special Levies Due 2,238 382 2,620 Prepayments 9,305 944 10,249 Payment made in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - ILESS CURRENT LIABILITIES - - - Trade Creditors 16,559 1,764 18,323 Accurals - - - VAT Slates Tax Control - - - VAT Slates Tax Control - - - VAT Slates Tax Control - - - Paymoli Labdilingford Plant Reserves 236,475 236,475 236,475 Ess LONG TERM LIABILITIES - - - - Prension Liability - - | CURRENT ASSETS | 594,343 | - 132,928 | 461,415 |
| Trade Debtors 31,275 18,183 13,092 Work in Progress 7,864 0 7,864 VAT Purchases Control Account - - - Drainage Ratepayers and Special Levies Due 2,238 382 2,620 Prepayments 9,305 944 10,249 Payment made in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - ILESS CURRENT LIABILITIES - - - Trade Creditors 16,559 1,764 18,323 Accurals - - - VAT Slates Tax Control - - - VAT Slates Tax Control - - - VAT Slates Tax Control - - - Paymoli Labdilingford Plant Reserves 236,475 236,475 236,475 Ess LONG TERM LIABILITIES - - - - Prension Liability - - | | | | |
| Work in Progress 7,864 0 7,864 VAT Purchases Control Account - - - Staff Loan - - - Drinage Retepayers and Special Levies Due 2,238 382 2,620 Prepayments 9,305 944 10,249 Payment made in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - ILESS CURRENT LIABILITIES 11,146,733 13,398 1,160,131 Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford - - - Payroll Controls 7,330 1,583 8,913 Reserves - - - Est LONG TERM LIABILITIES 236,475 236,475 Payroll Controls <td></td> <td></td> <td></td> <td></td> | | | | |
| VAT Purchases Control Account - - - Staff Loan - - - Drainage Ratepayers and Special Levies Due 2,238 382 2,620 Prepayments 9,305 944 10,249 Payment made in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - Image Composition Advance Payment race Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Paymoll Controls 7,330 1,583 8,913 Revaluation Laddingford 236,475 236,475 236,475 Pension Liability - - - NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES Pension Liability - - - Net ASSETS 1,480,712 122,877 | | | | |
| Staff Loan - - Drainage Ratepayers and Special Levies Due Prepayments 3,305 944 10,249 Payment made in Advance - - 10,249 VAT Due 2,714 5,020 7,734 Grants Due - - - Itage Creditors 1,146,733 13,398 1,160,131 LESS CURRENT LIABILITIES - - - Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls Rayland 8,913 8,913 Revaluation Laddingford 236,475 236,475 236,475 Ess LONG TERM LIABILITIES 1,480,712 1,22,877 1,357,835 Reserves 1,480,712 1,22,877 1,357,835 Reserves 1,196,671 - - Earmarked - - - | - | | | |
| Prepayments 9,305 944 10,249 Payment made in Advance - - - VAT Due 2,714 5,020 7,734 Grants Due - - - Intervalue 13,398 1,160,131 - LESS CURRENT LIABILITIES 16,559 1,764 18,323 Accurals - - - - Payments received in Advance - - - - VAT Sales Tax Control - - - - - VAT Sales Tax Control - | | - | - | - |
| Payment made in Advance . VAT Due 2,714 5,020 7,734 Grants Due ILESS CURRENT LIABILITIES 11,146,733 13,398 1,160,131 Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford Plant Reserves 236,475 236,475 Dension Liability - - - NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - Reserves 1,480,712 1,22,877 1,357,835 Reserves - - - Payrol Lability - - - Development Reserve < | Drainage Ratepayers and Special Levies Due | 2,238 | 382 | 2,620 |
| VAT Due Grants Due 2,714 5,020 7,734 Grants Due - | Prepayments | 9,305 | 944 | 10,249 |
| Grants Due - LESS CURRENT LIABILITIES 1,146,733 13,398 1,160,131 Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford 7,330 1,583 8,913 Part CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - NET ASSETS 1,480,712 122,877 1,357,835 Reserves - - - Earmarked - - - General Reserve - - - Development Reserve - - - Plant Reserve - - - Development Reserve - - - | | | | |
| LESS CURRENT LIABILITIES 1,146,733 13,398 1,160,131 Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford 7,330 1,583 8,913 Plant Reserves 236,475 236,475 236,475 LESS LONG TERM LIABILITIES 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - Reserves 1,196,671 - 1,161,712 Grants Reserve - - - Development Reserve - - - Plant Reserve - - - Carants Reserve - - - Development Reserve - - - Plant Res | | 2,714 | - | 7,734 |
| LESS CURRENT LIABILITIES Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford 236,475 236,475 236,475 Plant Reserves 236,475 236,475 896,420 LESS LONG TERM LIABILITIES 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - Reserves 1,196,671 - 1,161,712 Grants Reserve - - - Development Reserve - - - Plant Reserve - - - Carants Reserve - - - Development Reserve - - - Plant Reserve - - - < | | | | |
| Trade Creditors 16,559 1,764 18,323 Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford 7,330 1,583 8,913 Plant Reserves 236,475 236,475 236,475 LESS LONG TERM LIABILITIES 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - - Reserves 1,196,671 - 1,161,712 - - Constrait Reserve - - - - - Plant Reserve - | | 1,146,733 | 13,398 | 1,160,131 |
| Accurals - - - Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford Plant Reserves 236,475 236,475 Z60,365 3,346 Z63,711 NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - NET ASSETS 1,480,712 - 1,357,835 Reserves 1,196,671 - 1,161,712 General Reserve - - - Development Reserve - - - Plant Reserve - - - Pension | LESS CURRENT LIABILITIES | | | |
| Payments received in Advance - - - VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford 236,475 236,475 236,475 Plant Reserves 236,475 236,475 236,475 LESS LONG TERM LIABILITIES 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - NET ASSETS 1,480,712 - 1,22,877 1,357,835 Reserves 1,196,671 - 1,161,712 General Reserve 1,196,671 - - Development Reserve - - - Plant Reserve - - - Plant Reserve - - - Development Reserve - - - Plant Reserve - - - Plant Reserve - - - Plant Reserve 319,000 319,000 319,000 Pension Reser | Trade Creditors | 16,559 | 1,764 | 18,323 |
| VAT Sales Tax Control - - - Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford 236,475 236,475 236,475 Plant Reserves 236,365 3,346 263,711 NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES 886,368 10,052 896,420 Pension Liability - - - NET ASSETS 1,480,712 - 122,877 1,357,835 Reserves 1,196,671 - 1,161,712 - - Pension Liability -< | Accurals | - | - | - |
| Payroll Controls 7,330 1,583 8,913 Revaluation Laddingford 236,475 236,475 236,475 260,365 3,346 263,711 NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES 9 9 9 Pension Liability - - - NET ASSETS 1,480,712 - 1,357,835 Reserves 1,196,671 - - Earmarked 1,196,671 - 1,161,712 General Reserve - - - Development Reserve - - - Plant Reserve - - - Non-Distributed - 34,959 1,398,187 Non-Distributed - - 319,000 - Pension Reserve - - - - - - - - - | Payments received in Advance | - | - | - |
| Revaluation Laddingford Plant Reserves 236,475 236,475 260,365 3,346 263,711 NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - Pension Liability - - - NET ASSETS 1,480,712 122,877 1,357,835 Reserves 1,196,671 - - Earmarked General Reserve 1,196,671 - 1,161,712 Development Reserve - - - Plant Reserve - - - Non-Distributed Revaluation Reserve 319,000 319,000 319,000 - - - - - | | - | | |
| Plant Reserves 236,475 236,475 260,365 3,346 263,711 NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES 9 - - Pension Liability - - - NET ASSETS 1,480,712 122,877 1,357,835 Reserves 1,196,671 - - Earmarked 1,196,671 - 1,161,712 General Reserve - - - Development Reserve - - - Plant Reserve - - - Non-Distributed 34,959 1,398,187 - Non-Distributed 319,000 319,000 - Pension Reserve - - - - - - - - - - - - - - - - - - - - - - - - - - - - - < | - | 7,330 | 1,583 | 8,913 |
| 260,365 3,346 263,711 NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - NET ASSETS 1,480,712 122,877 1,357,835 Reserves 1,196,671 - 1,161,712 Grants Reserve - - - Development Reserve - - - Plant Reserve - - - Non-Distributed 319,000 319,000 319,000 Pension Reserve - - - | - | 236 475 | | 236 475 |
| NET CURRENT ASSETS 886,368 10,052 896,420 LESS LONG TERM LIABILITIES - - - Pension Liability - - - NET ASSETS 1,480,712 - 1,357,835 Reserves 1,196,671 - 1,161,712 General Reserve 1,196,671 - - Development Reserve - - - Plant Reserve 236,475 236,475 236,475 Non-Distributed 319,000 319,000 319,000 Pension Reserve - - 319,000 - - - - - - - 1,459,934 - 319,000 - - | | | | 200,170 |
| LESS LONG TERM LIABILITIES Pension Liability - - NET ASSETS 1,480,712 - 122,877 1,357,835 Reserves 1,196,671 - 1,22,877 1,357,835 Earmarked General Reserve 1,196,671 - 1,161,712 Grants Reserve - - - Development Reserve - - - Plant Reserve 236,475 236,475 236,475 Non-Distributed Revaluation Reserve 319,000 319,000 319,000 - - - - - 459,934 319,000 - - | | 260,365 | 3,346 | 263,711 |
| Pension Liability - - NET ASSETS 1,480,712 - 122,877 1,357,835 Reserves 1,196,671 - 1,161,712 Garants Reserve - - - Development Reserve - - - Plant Reserve 236,475 236,475 236,475 Non-Distributed 319,000 319,000 319,000 Pension Reserve - - - 459,934 319,000 - - | NET CURRENT ASSETS | 886,368 | 10,052 | 896,420 |
| NET ASSETS 1,480,712 122,877 1,357,835 Reserves 1,196,671 - 1,161,712 Grants Reserve - - - Development Reserve - - - Plant Reserve 236,475 236,475 236,475 Non-Distributed 319,000 319,000 Pension Reserve - - 459,934 319,000 - | LESS LONG TERM LIABILITIES | | | |
| Reserves Earmarked General Reserve 1,196,671 - 1,161,712 Grants Reserve - - - Development Reserve - - - Plant Reserve 236,475 236,475 236,475 Non-Distributed 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve - - 459,934 319,000 - | Pension Liability | - | - | - |
| Reserves Earmarked General Reserve 1,196,671 - 1,161,712 Grants Reserve - - - Development Reserve - - - Plant Reserve 236,475 236,475 236,475 Non-Distributed 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve - - 459,934 319,000 - | NET ASSETS | 1 490 712 | 100 077 | 1 257 925 |
| Earmarked 1,196,671 1,161,712 Grants Reserve - - Development Reserve - - Plant Reserve 236,475 236,475 Non-Distributed 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve - - - - - - - - | NET ASSETS | 1,480,712 | - 122,877 | 1,557,055 |
| General Reserve 1,196,671 - 1,161,712 Grants Reserve - - Development Reserve - - Plant Reserve 236,475 236,475 Non-Distributed 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve - - - - - - - - | Reserves | | | |
| Grants Reserve - - Development Reserve - - Plant Reserve 236,475 236,475 1,433,146 - 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve - - 459,934 319,000 | Earmarked | | | |
| Development Reserve - - Plant Reserve 236,475 236,475 1,433,146 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve - - 459,934 319,000 - | General Reserve | 1,196,671 | - | 1,161,712 |
| Plant Reserve 236,475 236,475 1,433,146 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve | | - | - | |
| 1,433,146 34,959 1,398,187 Non-Distributed 319,000 319,000 Pension Reserve - - 459,934 319,000 - | • | - | - | 226 475 |
| Non-Distributed Revaluation Reserve 319,000 319,000 Pension Reserve - 459,934 319,000 | Plant Reserve | 236,475 | | 236,475 |
| Revaluation Reserve 319,000 319,000 Pension Reserve 459,934 319,000 | | 1,433,146 | - 34,959 | 1,398,187 |
| Revaluation Reserve 319,000 319,000 Pension Reserve 459,934 319,000 | Non-Distributed | | | |
| Pension Reserve 459,934 319,000 | | 319,000 | | 319,000 |
| | | | | - , |
| TOTAL RESERVES 1,480,712 - 122,877 1,357,835 | | 459,934 | - | 319,000 |
| | TOTAL RESERVES | 1,480,712 | - 122,877 | 1,357,835 |



Bank Reconciliation

Financial Year Ending 31 March 2025

| Prepared by | Lorna Carey | 31 March 2025 | |
|---|---|-----------------------------------|--|
| Balance per I | Bank Statements as at 31 March 2025 | £ | £ |
| Account No. 58166379 20762733 14427645 | Handelsbanken Paying In Handelsbanken Paying Out | 3704.61 184407.87 932137.27 | |
| N/A | Handelsbanken Savings Lloyds Bank Corporate Card Petty Cash | -1678.3 0.31 | 1,118,571.76 |
| Less: | Uncleared BACS Payment | 0.00 | |
| Add: | Uncleared BACS Receipts | 0.00 | |
| Net Balance | as at 31 March 2023 | | 1,118,571.76 |
| Cash Book | | | |
| Opening Bala Receipts in th Payments in t | | | 1,093,336.68 861,044.58 835,809.50 |
| Closing Balar | nce per Cash Book as at 31 March 2025 | | 1,118,571.76 |

-

Explanation of variances – pro forma

Name of smaller authority:

County area (local councils an<mark>d parish meetings only):</mark> Insert figures from Section 2 of the AGAR in all <u>Blue</u> highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant: • variances of more than 15% between totals for individual boxes (except variances of less than £200); • New from 2020/21 onwards: variances of £100,000 or more require explanation regardless of the % variation year on

year; • a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

| | 2023/24 £ | 2024/25 £ | Variance £ | Variance % | | Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|---|--------------|--------------|---------------|---------------|------|---|---|
| 1 Balances Brought Forward | 882,151 | 886,368 |] | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 591,572 | 614,745 | 23,173 | 3.92% | TRUE | | |
| 3 Total Other Receipts | 258,129 | 227,273 | -30,856 | 11.95% | NO | | |
| 4 Staff Costs | 427,859 | 495,214 | 67,355 | 15.74% | YES | | Increase in salaries of staff moving up one point on the spine scale plus a 2% pay increase = £57,184 New member of staff Jan to Mch 25 =£9,190. Promotion of staff member Jan 25 = £981 Total = £67,355 |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 417,625 | 336,752 | -80,873 | 19.36% | YES | | Expenditure was down on last year due to the fact that we did not have to purchase new tractors at a cost of £88,200. Fixed Asset purchase of 3 x Bull Horn Strimmers £2,621 1 x 2 man boat with out board motor £500. New office furniture £888 and a break in at the depot £3318 for new security gates and replacement of stolen tools |
| 7 Balances Carried Forward | 886,368 | 896,420 |] | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 1,093,337 | 1,118,572 |] | | | VARIANCE EXPLANATION NOT REQUIRED | l |
| 9 Total Fixed Assets plus Other Long Term Investments and | 955,983 | 946,839 | -9,144 | 0.96% | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |
| | | | | | | | |

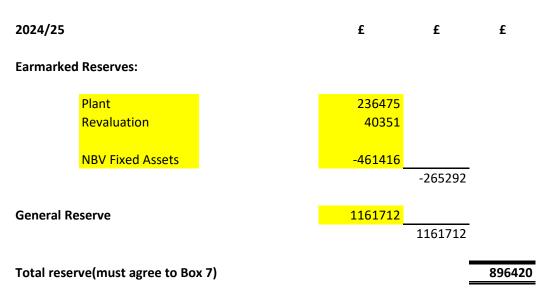
Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Explanation for 'high' reserves

(Please complete the highlighted boxes.)



Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end

| 2023/24 | | | £ | £ | £ |
|-----------------|--|------|----------------------------|--------------------|--------|
| Earmarked | d Reserves: | | | | |
| | Plant Revaluation NBV Fixed Assets | | 236475 47565 -594343 | | |
| General Reserve | | | 1196671 | -310303 1196671 | |
| Total rese | rve(must agree to Bo | k 7) | | - | 886368 |

Reconciliation between Box 7 and Box 8 in Section 2 - 2024/25

(applies to Accounting Statements prepared on an income and expenditure basis only) Please complete the highlighted boxes. Name of Smaller Authority

Upper Medway IDB

County area (local councils and parish meetings only)

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been on an income and expenditure basis and there have been adjustments for debtors/payments and creditors receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes & and 8

| Box 7: | Balances carried Forward | £ | | £ 896,420 |
|------------------|---|------------------|--|--------------|
| Deduct: | Debtors (enter these in negative numbers) Debtors Work in Progress VAT Sales & Purchase Control Drainage Rates Due HMRC VAT Staff Ioan | 75 20 71 | 092 864 0 520 734 0 310 | |
| Deduct: | Payments made in advance (prepayments) (enter these as negative numbers) Lower Medway IDB | | 249 0 249 | |
| Total Deductions | | 10 | | 41559 |
| Add: | Creditors (must not include community infrastructure levy (CIL) receipts) Trade Creditors HMRC Payroll Accural HMRC VAT | 8: | 323 913 0 0 236 | |
| Add: | Provision for future plant Revaluation of property Receipts in advance (must not include deferred grants/loans received) Drainage Rates/Special Levies | 2364 2364 | 0 | |
| Total Additions | | | | 263711 |
| Box 8: | Total cash and short term investments | | | 1,118,572 |



| Plant and Equipment Base of the planter bucket 3m Depot Laddingford Kent 30 01/1/12/2024 3 E11552 E18.52 E13.52 Plant and Equipment ER & BT Home Address's 40 19/1/2/2024 3 E288.00 E288.00 E288.00 E18.52 E18.52< | - £319,000.00 £319,000.00 - £218.84 - £81.67 - £309.15 |
|--|--|
| Comouter Equipment E339,000,00 0 0 0 0 0 0 0 0 139,000,00 S006 Computer Server and Cabinet Head Office, Bullen Court 40 01/07/023 £141.00 3 £141.00 £68.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 £4.495.00 </td <td>£319,000.00 - £218.84 - £81.67 - £309.15</td> | £319,000.00 - £218.84 - £81.67 - £309.15 |
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| 5009 Desk & Pedetal Head Office, Bullen Court 40 0.0/07/023 FE41.00 3 EF41.00 668.0 fc 5010 Meeting Chairs Head Office, Bullen Court 40 26/07/023 Ef46.64 3 Ef46.64 EF41.08 EF466.54 EF41.08 EF51.08 EF41.08 EF41.08 | - £218.84 - £81.67 - £309.15 |
| S010 Meeting Chairs Head Office, bulien Court 40 06/09/2023 £127.26 3 £127.26 445.59 £ S011 Office Chairs LC Home address 40 26/09/2024 3 £116.65 £116.85 £25.45 £ S014 Office Chairs Head Office, Bulien Court 40 13/12/2024 3 £115.82 £115.85 £14.40 £ S015 Desk & Pedestal Head Office, Bulien Court 40 13/12/2024 3 £18.164 £18.18.164 £18.164 £18.164 | - £81.67 - £309.15 |
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| 5013 Mething Chairs Head Office, Bullen Court 40 15/10/2024 3 £185.36 £25.45 £ 5014 Office Chairs Head Office, Bullen Court 40 11/12/2024 3 £115.82 £115. | |
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| S016 2 x Office Chairs ER & BT Home Address's 40 15/01/2025 3 £18.164 £18.164 £9.09 Plant and Equipment 163 6338 Weedmaster Bucket 3m Depot Laddingford Kent 30 02/10/2013 £4,495.00 £12,654.20 £18,23.37 £0.00 £24,895.00 £ 181 6335 Bradshaw Weedmaster Bucket 15m Depot Laddingford Kent 30 02/10/2013 £4,495.00 5 £4,495.00 £4,495.00 £2,675.00 £2,675.00 £2,675.00 £2,675.00 £2,175.00 £2,675.00 £4,495.00 £4,488.34 £488.34 | - £106.17 |
| Final And Equipment E13,589.10 E1888.47 E12,654.20 E1,823.37 E0.00 E285.11 E0.00 163 6338 Weedmaster Bucket 3m Depot Laddingford Kent 30 02/10/2013 E4,495.00 5 E4,495.00 E4,605.00 E4,605.00 E4,605.00 E4,605.00 E4,605.00 E4,88.34 E488.34 E4498.34 E488.34 E488.34 | - £273.60 |
| Plant and Equipment 163 6338 Weedmaster Bucket 3m Depot Laddingford Kent 30 02/10/2013 £4,495.00 5 £4,495.00 | £172.55 |
| Plant and Equipment 163 6338 Weedmaster Bucket 3m Depot Laddingford Kent 30 02/10/2013 £4,495.00 5 £4,495.00 | .00 £1,423.82 |
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| 181 6335 Bradshaw Weedmaster Bucket 1.5m Depot Laddingford Kent 30 09/06/2006 £2,675.00 5 £2,675.00 £2,67 | |
| 123 6305 Trailer Cage - Bateseon 1054 Depot Laddingford Kent 30 27/06/1991 £488.34 10 £488.34 | - £0.00 |
| 143 6329 Trailer for Weedmaster 3m Bucket Depot Laddingford Kent 30 27/06/1991 £488.34 10 £488.34 £48 | - £0.00 |
| 188 6342 Green Crop Bonded Fuel Bowser Depot Laddingford Kent 30 31/05/2019 £8,265.00 5 £8,265.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,653.00 £1,000.00 5 £34,000.00 £19,266.67 £6,800.00 £1,053.00 £1,000.00 £19,266.67 £6,800.00 £1,053.00 £1,000.00 £19,266.67 £6,800.00 £1,000.00 £19,266.67 £6,800.00 £1,000.00 £19,266.67 £6,800.00 £6,201.00 £1,000.00 £1,000.00 £1,000.00 £10,266.67 £6,800.00 £6,201.00 £6,201.00 £6,201.00 £6,201.00 £6,201.00 £6,201.00 £6,202.00 £3,200.00 £1,513.00 £6,205.00 £6,205.00 £6,205.00 £6,205.00 £6,205.00 £6,205.00 £6,205.00 £1,513.10 £1,513.10 £1,513.00 £1,513.10 £1,513.10 £1,513.10 £1,513.10 £1,513.10 £1,513.00 £1,513.10 £1,513.00 £1,513.00 £1,513.00 £1,513.00 £1,513.00 £1,513.00 £1,513.00 £1,513.00 £1,513.00 <t< td=""><td>- £0.00</td></t<> | - £0.00 |
| 190 6313 Flail Mower for Tractor Depot Laddingford Kent 30 01/06/202 £34,000.00 5 £34,000.00 £19,266.67 £6,800.00 £ 191 6312 Flail Mower for Tractor Depot Laddingford Kent 30 01/06/202 £34,000.00 5 £34,000.00 £19,266.67 £6,800.00 £ 1912 6346 Timework Woodchipper Depot Laddingford Kent 30 07/07/202 £31,200.00 5 £13,00.00 £4,160.00 £6,240.00 £ 193 6347 Timework Woodchipper Depot Laddingford Kent 30 24/08/202 £4,80.20 5 £4,802.00 £5,805.00 £1,805.00 £6,240.00 £ 6330 800L Tank Mou Washing Jet Depot Laddingford Kent 30 19/01/2023 £8,840.00 £0 £3,855.00 £1,55 | - £0.00 |
| 191 6312 Fail Mower for Tractor Depot Laddingford Kent 30 01/06/2020 £34,000.00 5 £34,000.00 £19,266.67 £6,800.00 £ 192 6346 Timber wolk Woodchipper Depot Laddingford Kent 30 07/07/2022 £31,200.00 5 £31,200.00 £4,160.00 £6,240.00 £ 193 6347 IFOR Williams Plant Trailer Depot Laddingford Kent 30 24/08/2022 £4,802.00 5 £4,802.00 £6,302.00 £ 6330 800.1 mA Mou Washing Jet Depot Laddingford Kent 30 19/01/2023 £3,455.00 5 £3,455.00 £115.17 £691.00 £ 6328 Greencrop Pump Depot Laddingford Kent 30 19/01/2023 £3,455.00 5 £8,840.00 £282.80 £1,656.80 £115.17 £691.00 £ 6327 New Holland T4 Tractor Unit 2 & 3 Jarnones Farm 30 GNG8 CNA 19/01/2023 £3,450.00 5 £3,455.00 £1,56.17 £7,597.00 £ 6321 F000L Bunded Dises Tank Depot Laddingford Kent 30 0/02/02/2023 £6,500.00 £3 | - £1,928.50 |
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| 193 6347 IFOR Williams Plant Trailer Depot Laddingford Kent 30 24/08/2022 £4,802.00 5 £4,802.00 £560.23 £600.40 £ 6330 800.Tank Mou Washing let Depot Laddingford Kent 30 19/01/2023 £3,455.00 5 £3,455.00 £11.57 £691.00 £ 6328 Greencrop Pump Depot Laddingford Kent 30 19/01/2023 £8,484.00 5 £8,484.00 £228.28 £1,695.60.80 £ 6328 Greencrop Pump Depot Laddingford Kent 30 19/01/2023 £3,985.00 5 £3,985.00 £1,266.17 £1,597.00 £ 6327 New Holland T4 Tractor Unit 2 & 3 Jarmons Farm 30 GN68 CNA 19/01/2023 £6,500.00 £ £7,985.00 £1,266.17 £7,97.00 £ 6331 Failmower - Ryetec Depot Laddingford Kent 30 02/02/2023 £6,500.00 £ £7,885.00 £ | - £14,733.29 |
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| | - £2,872.75 |
| 6322 5000L Rainstore Depot Laddingford Kent 30 07/02/2023 £1,659.07 5 £1,659.07 £27.65 £331.81 £ | £995.45 |
| 6332 Wacker Neuson EW65 Excavator with Bucket Depot Laddingford Kent 30 BJ23 WML 08/03/2023 £113,349.00 5 £113,349.00 £1,428.51 £22,669.80 £ | - £68,009.40 |
| 6348 EXAC S210 Tree Shears Depot Laddingford Kent 30 08/03/2023 £12,080.00 5 £12,080.00 £152.24 £2,416.00 £ | - £7,248.00 |
| 6349 EXAC TF100XL Mulcher Depot Laddingford Kent 30 08/03/2023 £13,339.00 5 £13,339.00 £168.11 £2,667.80 £ | - £8,003.40 |
| | - £3,100.20 |
| 6324 New Holland T6 Tractor Unit 2 & 3 Jarmons Farm 30 GK23 VHE 07/06/2023 £96,750.00 5 £96,750.00 £19,350.00 £ | - £56,437.46 |
| 6325 New Holland T6 Tractor Unit 2 & 3 Jarmons Farm 30 GK23 VHD 07/05/2023 £95/750.00 5 £96/750.00 £19,350.00 £ | - £56,437.46 |
| 7430 Additional Fuel Tank Depot Laddingford Kent 30 09/08/2023 £859.53 5 £859.53 £171.91 £ 6351 Trapoezidle Bucket Depot Laddingford Kent 30 04/12/2023 £980.00 5 £980.00 £489.98 £ | - £537.17 - £735.01 |
| 6351 Trapoezidle Bucket Depot Laddingford Kent 30 04/12/2023 £980.00 5 £980.00 £489.98 £ 6352 Bull Horn Strimmers Depot Laddingford Kent 30 26/04/2024 5 £2,121.00 £2,121.00 £388.85 £ | - £1,732.15 |
| 6332 Jun Boars & Outboard Motor Depot Laddingford Kent 30 20/04/2024 5 £500.00 £2/12.00 £2/12.00 £74/39 £ | - £416.70 |
| | |
| £522,559.21 £2,621.00 £0.00 £525,180.21 £60,930.35 £111,786.99 | £293,375.83 |
| | |
| Vehicles | |
| 185 7424 Isuzu Yukon D-Max Depot Laddingford Kent 50 GK19EBM 01/03/2019 £27,280.00 5 £27,280.00 £22,278.67 £22,278.67 | £5,001.33 |
| 186 7425 Suzu Yukon D-Max Depot Laddingford Kent 50 GK19EEN 01/03/2019 £27,280.00 5 £27,280.00 £22,278.67 180 7425 Nuru / Kuho | £5,001.33 |
| 189 7427 Isuzu D Max D/C Auto Depot Laddingford Kent 50 GN69 ZNO 25/09/2019 £29,780.00 5 £29,780.00 £20,846.00 | £8,934.00 £9,965.69 |
| 7429 Mitsubishi L200 Pick Up Truck Head Office & JS Home 50 KV16 YTF 11/07/2023 £16,495.00 5 £16,495.00 £3,810.80 | E3,905.09 |
| £100,835.00 £0.00 £0.00 £100,835.00 £65,403.34 £69,214.14 | £28,902.35 |
| F955 983.31 F3509.47 F12.654.20 F946.838.58 F126.333.69 F181.286.24 F1 | .00 £642,702.00 |
| 145,543,547 112,542,07 112,5742,07 11 | JU 1042,702.00 |

| Total of Fixed Assets | £946,838.58 |
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| Net Book Value | £642,702.00 |
| Total Depreciation | £181,286.24 |
| Net Book Value less Total Depreciation | £461,415.76 |