



# **ANNUAL REPORT**

## **2023/2024**

**Dunholme Old School  
8 Market Rasen Road  
Dunholme  
Lincoln LN2 3QR  
Telephone: (01673) 866596  
[www.lalc.co.uk](http://www.lalc.co.uk)**

**County Committee - as at 31.3.24**

**President**

Mr G Ellis

**Vice-Presidents**

Cllr T Howard

Mr M Passfield

**Chairman**

Cllr T Howard / Cllr R Harrington

**Treasurer**

Mr M Passfield

**Management Committee**

**Clerks**

Steve Fletcher (Mablethorpe & Sutton Town Council)

Lynda Phillips (Louth Town Council)

**Councillors**

Reece Harrington (Washingborough Parish Council)

Chris Callan (Bracebridge Heath Parish Council)

Cathie Nicoll (Scothern Parish Council)

Karri Davey (Great Gonerby Parish Council)

**Chief Executive**

Mrs K Evans

**Deputy Chief Executive**

Mr A Everard

**Training & Support Officer**

Mrs E Atkin

**Administration & Finance Officer**

Mrs L Westman

## Chair's Report

As I look back on my year as Chairman of LALC, I'm filled with a sense of pride and gratitude. It's been a fantastic experience! With yet another election and a new government we can expect further changes to our sector, particularly where planning and devolution is concerned. It's also been a year of change for LALC with the new management board coming in, streamlining our governance structure. This has been a significant and long overdue change needed and so far, has been a great success.

One of our significant achievements this year has been the continuous development of our website portal. This resource has become an essential tool for clerks, providing up-to-date information on legislation, events, training opportunities, and support. The positive feedback from our members reaffirms the value of this investment.

The transition to our new management committee, which replaced the old county committee and executive board, has been seamless. The committee, comprising dedicated councillors and clerks, has been working efficiently and effectively. Their commitment to LALC's success is evident in all their contributions.

We are in the process of acquiring two defibrillators for the LALC office and for use at events and training sessions. While we hope these life-saving devices are never needed, we believe these will be an invaluable investment.

Our services continue to evolve, catering to the evolving needs of our members. We continue to offer services such as locum clerking, internal audits, website management, networking days, training sessions, news updates, and advisory services. We continue to review LALC's services regularly and make improvements where possible - so please do keep filling out post training surveys, we do read all of them!

On the national front, activity at the National Association of Local Councils (NALC) has been relatively quiet, primarily due to the upcoming general election as I write this, and the post-election environment as you read this. We anticipate increased activity with the formation of a new UK government, bringing new legislation that will likely impact local communities and councils. Issues such as remote meetings, disciplinary measures for those particularly unruly councillors, banking challenges, and devolution will undoubtedly resurface.

I would like to extend my heartfelt thanks to the dedicated staff at LALC: Katrina, Andrew, Lindsey, and Elaine. Your hard work and commitment have been pivotal to LALC's success. I also wish to thank the members of the management committee for their support and dedication. Lastly, I express my deepest gratitude to you, our members, for your continued support and engagement.

After a year as chairman, I will step down at the end of my term and continue to be a member of the management committee. I am filled with optimism for the future of LALC and I'm sure a new chair will bring fresh new ideas and take advantage of the new structure of LALC to see through positive changes. The foundations which have been laid this year with the management committee will support continued improvement and governance. I look forward to supporting the new chairperson and supporting the continued success of LALC.

Thank you all for a wonderful year.

Reece Harrington  
Chairman, Lincolnshire Association of Local Councils (LALC)

## Management Committee

### Statement of Management Committee's Responsibilities

It is the responsibility of the Committee to obtain audited financial statements for each financial year which give a true and fair view of the state of affairs of the Association, and of its financial activities for that period. In preparing those financial statements, the Committee is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Ensure that applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate
- Presume that the Association will continue in business.

The Committee is responsible for the keeping of proper records which disclose with reasonable accuracy at any time the financial position of the Association, and to enable it to ensure that the financial statements comply with relevant accounting standards and legislation. It is also responsible for safeguarding the assets of the Association and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Meet The Executive Team



#### **Gary Ellis—President**

I am community minded, and a family man at heart. Married to Julia for 45 years now, with 2 adult children and 5 wonderful grandchildren, plus together with my wife we have been foster parents for 21 years, and still going so we have a large extended family. I like to think we help them grow and prepare for what life has to offer, with a childhood to remember for good reasons and looking forward with skills for life.

Public service has and will always be part of my life, I was first elected to Skegness Town Council in 1995 serving for 24 years plus a District Councillor from 1999 to 2010. I have been involved with LALC for most of the time during my time as a Town councillor, as a committee member then Vice chairman then Chairman, and now have the Honor to be President of LALC.

#### **Mike Passfield—Vice President & Treasurer**

Mike has been a member of the LALC team since 2016 when he first joined the County Committee and soon after was elected as the Association's treasurer, furthermore in 2020 he was also elected into the Vice President role for the Association. Mike continues to carry out both roles and works closely with and as a member of the county executive and county committee teams. Mike has worked with and in Local Authority for number of years, having been Councillor 8 years and Chairman of Council for 2 of those in Lincolnshire. Following relocation, Mike stepped away from Local Authority to concentrate on his employment in the NHS, LALC and other charitable role with St. John Ambulance England & Wales.



## Meet the Team—Executive Committee



### **Tony Howard—Vice President**

I'm Tony Howard and I was a councillor on Mablethorpe & Sutton Town Council from 1999 to 2023. I'm privileged to have served as Mayor on two occasions and deputy on three. I've also represented Mablethorpe Ward on ELDC since its inception & prior to that Mablethorpe East from 2006. In council year 2017- 18 I became one of only a few opposition councillors to ever be Chair of East Lindsey. In the early part of this century I served 8 years on Lincolnshire County Council, again representing Mablethorpe. I'm a member of the Labour Party.

Away from politics I'm married with two grown-up sons. Cricket, in all its formats, is a passion and I played village cricket for over 30 years up to 2015. In football I support Tottenham Hotspur & Boston United with equal amounts of despair. I have been on a lifelong quest to find the perfect cup of coffee and the finest pint of real ale – the search continues!

Having been self-employed in music retail since the late '80s until I sold on my business in 2019, nowadays I work as a self- employed exam invigilator.

### **Reece Harrington - Chair**

Hello, my name is Reece Harrington and I am very honoured to be the Chairman of LALC after being a committee member for a year. I work full-time as an engineer, whilst still taking time to get involved with local affairs. I volunteer with the Penfold Players, helping out backstage and also am also a councillor at Washingborough Parish Council. During my last two years as a councillor I've been on several working parties including the building of the new children's park, the Queen's Jubilee event and am also involved in committees such as the staffing committee and the Four Parishes Group.



### **Katrina Evans—Chief Executive**



I joined LALC in 2010 as an Admin Officer, and circa 2014 became the Assistant Chief Executive, learning the ropes ready for my predecessor's retirement in September 2016 when I had big shoes to fill. However, I have filled them in my own way and I am still learning to wade through the water as the sector is forever evolving. Parish Councils were a completely new concept to me when I joined the Association, living in Lincoln which is not parished and my work background began with a construction company in 1985, moving on to British Gas in 1988 and then finally with Lincolnshire Connexions (Careers Service)

and Youth Service from 1996. I am Mum to 4 grown up children and Nanna to 5 grandchildren, which keeps me busy when I'm not working for LALC.

## Meet the Team



### **Andrew Everard— Deputy Chief executive**

I joined the LALC team in 2022. I am a native of Lincolnshire. I have 30 years management experience working in the civil service in London and local government in East Yorkshire and Lincolnshire where I have gained a number of professional qualifications including accountancy and an MBA. I have been a parish councillor and Chair of a Lincolnshire parish council for nearly 10 years. I have been a school governor and Chair of Governors at both primary and secondary schools over the past 20+ years.

I am a Clerk to a couple of Lincolnshire parish councils and I am undertaking internal audits of local councils as part of the LALC panel. I have also been helping local councils mentoring new Clerks, delivering some training courses and acting as a locum Clerk at a number of councils this year.

Outside work keeping busy looking after a heritage property and beekeeping.

### **Lindsey Westman—Admin and Finance Officer**

I joined LALC in 2012. I live locally to the office, have been married for 30 years to Phil who runs his own Landscaping business so I am Company Secretary, am a mum of 3 and a nana of 3 grandchildren so my weeks are shared covering 3 full days in the LALC office and covering nanny duties the other 2 days throughout the week to enable my daughter to work as a teacher.

My title at LALC is Senior Administration Officer and Finance as I cover all items relating to finance i.e Sage, Invoicing, Income & Expense Accounts, VAT to name a few. I also assist keeping all the databases and liaise with clerks on a daily basis regarding booking training, venues and administration – assist with the AGM & Conference and all Networking Days. I also help in many other areas to help with the smooth running of LALC.



### **Elaine Atkin—Media and Training Support Officer**

I joined LALC in 2022. After 28 years working in IT in the local government sector, I became a clerk in 2015, attained my CiLCA qualification, and I'm now clerk to Heighington Parish Council. I'm also one of LALC's Internal Auditors and sit on NALC's national panel for assessing Local Council Award Scheme applications. My role involves producing the fortnightly eNews, monthly Training Bulletin, looking after our CRM, and supporting various training events.

## Chief Executive's Report

During the 2023/24 Financial Year, LALC has been busier than ever with council queries and training support. Most councils are now raising queries via the CRM portal where possible. As covered in the past, only the clerk or the Chair of the council or personnel committee can raise a query. The clerk is also able to book training events. Councillors now have full access to the portal, apart from being able to raise queries and book training events.

We have recently had some enhancement work undertaken by Junari, which will show a drop down box containing your councillors names, when you book them onto training. To enable this, we will require the council to send us a list of all your councillors names and email addresses so that they can be input onto the CRM. Elaine Atkin sent out a questionnaire at the start of 2024, asking for this list along with other information that we would find helpful. Once it is on the portal, it gives an accurate reflection of your council although we do appreciate that information will need updating from time to time.

NALC continued to run their fortnightly meetings and of these, I managed to attend most of them, when workload permitted. If I was unable to attend, Andrew as the Deputy would attend on my behalf.

Four COF (County Officer) meetings took place during the year - topics discussed were:

- Modernising the parish borrowing arrangements
- Update on CALC K-hubs
- Presentation from Clear Utility Solutions on CALC energy buying partnership
- Review of the Good Councillors Guide (which has now been published and is available online only)
- Next steps for sector support structure
- Talk on Climate Action, Biodiversity and the Great Collaboration
- Discussion re area meetings and their success
- Update on JAMS and how many CALCS are now using the system (this is the CRM system that Lincolnshire have invested in and are using successfully)
- Thriving Together working group—looking at a Summit for March 2025
- Unity Trust Bank gave a presentation and offered to attend CALC functions. They will be having a stand at LALC's Conference on 24th July
- Steve Parkinson update on the new Financial Regulations - which have now been published
- Derek Kemp update on VAT partial exemption
- Internal Auditors - attendance from Eleanor Greene of the IAF and clerks conducting internal audits and their independence

CALCs, through these meetings, continued to work with NALC in order to address many of the issues affecting the Sector, but we encourage councils to engage with their District and County Councillors and their MPs to lobby for matters that are important to them.

FEMALC (Federation of East Midlands Association of Local Councils) Officers, along with the County Officer of the East Ridings and North Lincolnshire Association who has now joined our consortium, continued to meet monthly throughout the year, with two meetings also including the members too, which was usually the Chair of the Association or Vice Chair.

Our monthly meetings, discussed issues that affect us all as and we remain a useful resource of knowledge for each other. Our last officer and member meeting was held in May where most of the meeting was dictated by the discussion of collaboration and partnership working, including how we work with the National Association and how we can ensure that we are getting the best from each other. We also discussed strategies to address councillor recruitment and the workforce challenges for councils and for CALCs.

## Chief Executive's Report

The newly elected Management Committee met quarterly with the next meeting taking place on 18th July. The first meeting following the AGM in June was held on 3 August 2023 and Reece Harrington was elected as the Chair and will stand down at the next meeting having completed one year. The Chair has been active in his role and had to deal with a difficult complaint in his tenure, which he dealt with extremely well. An EOM was called with the Management Committee and the complaints process followed thoroughly.

The Committee resolved for Chris Moses to conduct job evaluations for all four members of staff, which have now been completed and the Committee will look to implement at the next meeting. At each meeting, the Committee considers the financial report from the Treasurer, ensuring that LALC are within budget each quarter. Myself and Lindsey manage the finances on behalf of the Association, Lindsey reconciles each month and reports to the Treasurer so that a quarterly report is raised. Elaine Atkin sends a quarterly training report to Lincolnshire County Council which is also presented to the Committee. This is used to ensure we are delivering what is essential to our members and within budget.

We have recently partnered with Worknest for Health & Safety matters, who will also be delivering essential H&S related training sessions to our members councils. There are various webinars on Worknest's website which our members can access. Should any of our members councils require H&S advice, this can be sought from Worknest via ourselves, in the same way that H&R advice can be sought from PD Solutions or legal advice sought from NALC. This is a new service, which started on 1 April 2024 and we will monitor it closely for success and continuity. Look out for training opportunities in the monthly training bulletin. We have continued our agreement with Steve Parkinson Partnership for finance advice for a further year, as this has proved extremely popular along with his training sessions.

The third year of the Website Management Service started on 1 September 2023 and some revisions were made to the service level agreement and how councils purchased the package. The basic service of £5/month continued as it was, with changes being made to allow councils to purchase 10 or 20 hour bundles and it became a rolling programme with councils being able to carry hours forward into the next financial year. Pete Langford managed the hours and informed both Lindsey in the office and the council when they were close to running out so that they could renew if they wished. These were sold at £15/hour which was increased to £17/hour from 1 April 2023 and decreased to 5 or 10 hour bundles. Four councils still purchased a 20hr bundle, with 38 councils purchasing 10 hours, some more than once during the year and 49 purchasing 5 hours, again with some purchasing further hours during the year.

However, a decision was made early in 2024 to cancel the basic allowance and allow a minimum of 3 hours to be purchased with the average hours purchased being 5 to ensure these are used in the same FY. Councils will be able to purchase hours at any time and will simply top up once these are used, allowing the rolling programme to be more effective and removing the need to be reviewed at the end of the financial year. New councils or those that it is evident would use 10 hours in a FY can purchase that number.

<b>April 23 – March 24</b>	<b>Premium – 5 hours</b>	<b>Premium – 10 hours</b>	<b>Basic - £50/yr</b>
Member Councils	49	38	6

The Internal Audit service has continued to build momentum, with no increases made at the Internal Auditors Forum in July 2023. More auditors were engaged as numbers increased for FY 2023-24. There was much debate on a national level with regard to the independence of auditors if they were employed by the Association. The Management Committee made a decision to strengthen the divide between where advice is given by LALC and the report of the internal auditor. The Chief Executive, whilst appointing the auditor, does not become involved in the audit process. Any complaints/queries are relayed to the Lead Auditor, Steve Fletcher. Any complaints with regards to an Auditor will be dealt with under employment law, but any complaint as a result of the actual report is fed to the lead auditor and then to the management committee if there is an appeal.



## Chief Executive's Report

<b>Electorate banding FY 2023-24</b>	<b>Approx hrs Audit Fee</b>	<b>Standard</b>	<b>Councils subscribed</b>
0-250 (58)	4.5	125	4
251-500 (102)	5	150	13
501-1000 (65)	6	200	13
1001-2500 (56)	7	250	14
2501-5000 (27)	8	300	8
5001-7500 (4)	9	350	2
7501-10,000 (1)	10	400	1
Over 10,000 (8)	11+	450	3

LALC's Summer Conference was a great success and saw good attendance from our members. Three successful workshops and a presentation from Clive Wilson, Chair of the United Nations Association Greater Lincolnshire took place in the morning, with a Q&A session in the afternoon. The Q&A could have gone on for longer with an interesting set of panellist and questions raised by delegates. This was followed by an evening dinner and awards ceremony which saw Clerk of Year, Councillor and Young Councillor of the Year, Small and Large Council of the Year and a Special Recognition Award being handed to worthy recipients. Alistair Jones of De Montfort University opened the evening with a thought provoking presentation to the guests.

From feedback received from you, this year's Summer Conference/AGM will be held at a different location - the Belton Woods Hotel in Grantham and we look forward to seeing many of you there. This is an important date in LALC's diary for its members as we do value your input at the AGM and it gives you all the opportunity to network with colleagues from other councils and visit the trade stands and attend the workshops which we endeavour to make topical for the sector.

We continued to deliver an excellent training programme. Andrew and Elaine have delivered some excellent sessions this last year and we value your feedback. I am still 'keeping my hand in' with some of the delivery and Steve Fletcher and myself deliver the CILCA programme, one remote and one face to face each year. We do allow candidates to hop on and off sessions, should they not be able to attend all in one cohort, to ensure that all Learning Outcomes are covered. Steve Fletcher is a CILCA mentor and trainer, and also the Lead Auditor and a valuable member of the team.

Our fees remain very modest for members, considering trainer fees have increased substantially. From feedback, we trialled two 'an evening with' events, but unfortunately had to cancel both due to low numbers. We will ask for further feedback from you as to how you would like these to proceed and suggestions of speakers/workshops, preference of face to face or remote.

The Management Committee will continue to meet quarterly, but our main aim this year is to appoint some committees to focus on several areas we would like to address, such as Climate Change, Engaging Young Councillors to the Sector, Recruitment of clerks and considering a relevant pay structure for Lincolnshire. We will be sending expression of interest forms out very soon, so please register your interest for any of these committees and if there are any other areas you would like us to consider, please let us know.

I conclude my report, once again by thanking all of the LALC team. Andrew, for deputising for myself on occasions and managing many of the legal queries on the CRM and some difficult council issues over the last year, to Elaine for continuing to develop the fortnightly e-news and training bulletin, managing the portal and council updates and supporting with training and finally to Lindsey for managing the office, finances and generally keeping us all organised.

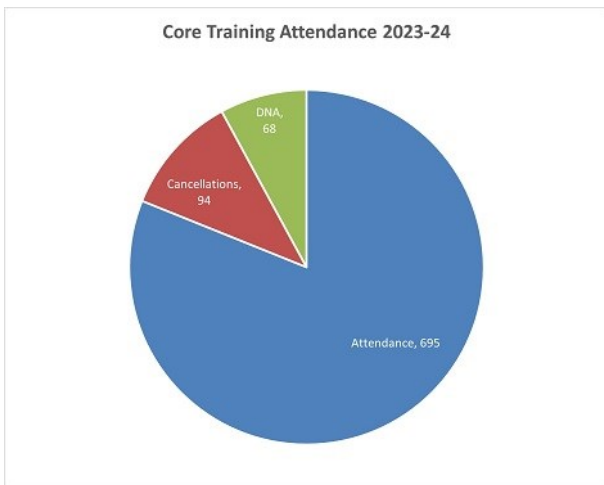
***Katrina Evans, Chief Executive***

# Training Report

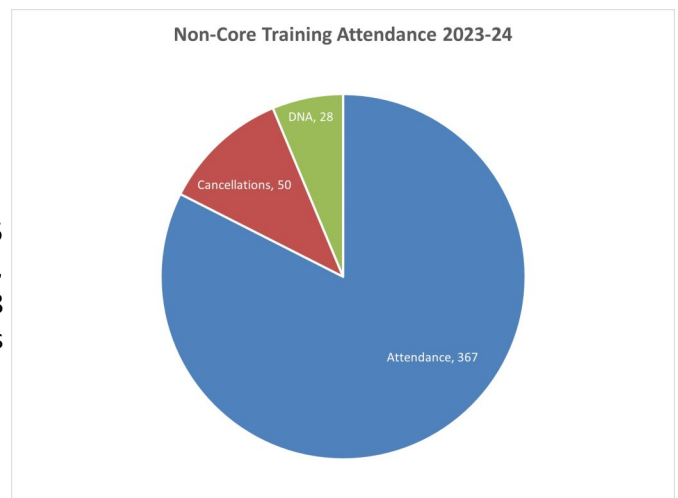
2023-24 was another fantastic year for LALC training provision, with a good mix of face to face and remote training offered.

During the 12 month period from 1st April 2023 to 31st March 2024, LALC members attended a total of 134 courses across our core and non-core offer (including those provided by Parkinson Partnership and Breakthrough Communications). Of these, 74 were core training and 60 were non-core; 36 were face to face, 98 were offered remotely (usually via Zoom). The offering included 2 CiLCA courses, consisting of an introductory session and then 3 further sessions (in person) or 7 further sessions (remote). Two LALC events were cancelled due to low interest.

Across the 134 courses delivered, there were a total of 1062 attendees. A total of 1302 bookings were received throughout the year, with 144 places cancelled prior to the event and 96 delegates did not attend on the day. This gives a total figure of 82% attendance from the bookings made.



Of the 74 core training courses run throughout the year, a total of 857 bookings were received. Of these, 695 actually attended, 94 places were cancelled prior to the event and 68 delegates failed to attend on the day. This makes attendance 82% of the core bookings received.



Of the 60 non-core courses offered, a total of 445 bookings were received. Of these, 367 actually attended, 50 places were cancelled prior to the event and 28 delegates failed to attend on the day. This makes attendance 83% of the non-core bookings received.

Finally, our CiLCA programme received a total of 12 delegates across 2 cohorts.

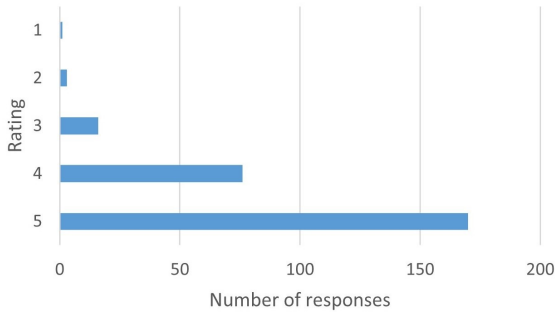
Look out for our monthly Training Bulletin which is issued to all member councils and also published on our website. Training places can be booked via our portal by your clerk.

# Training Report

## Training Feedback

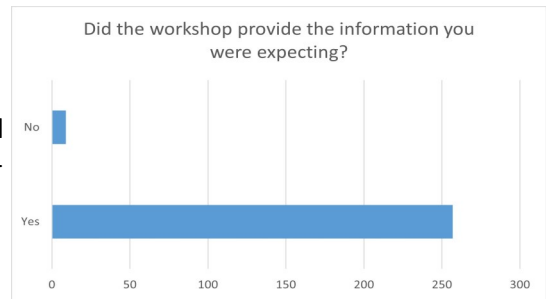
266 feedback surveys were completed by delegates attending our courses between 1st April 2023 and 31st March 2024. LALC do not receive feedback for courses delivered by Parkinson Partnership or Breakthrough Communications. From the responses received, the majority of delegates are extremely happy with the training received.

Overall assessment of the event

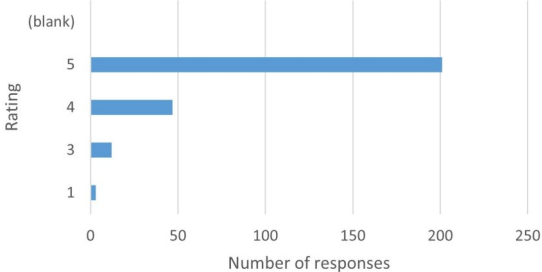


LALC received an average rating of 4.4/5 as an overall assessment of the events attended. (Question asked—What is your overall assessment of the event?)

97% of respondents highlighted that the session they attended provided the information they were expecting. (Question asked—Did the workshop provide the Information you were expecting?)



Average rating - organisation of the event



An average rating of 4.7 was received with regard to ease of booking, pre-course information and supporting information. (Question—Please rate the organisation of the event including ease of booking, pre-course information and supporting information).

Great course to refresh my skills. Relevant, expert advice delivered in an easy to follow manner.

Exceptionally well paced with good interaction that ensured interest maintained and key points had time to sink in. Excellent trainer.

Absolutely fantastic, really well organised and really instructive.

Clear and interesting information well delivered.

Cannot do the role without this training. It is essential in arming you with knowledge to understand your job and execute confidently. Thank you.

Material covered many current issues experienced at council meetings and extremely well presented.

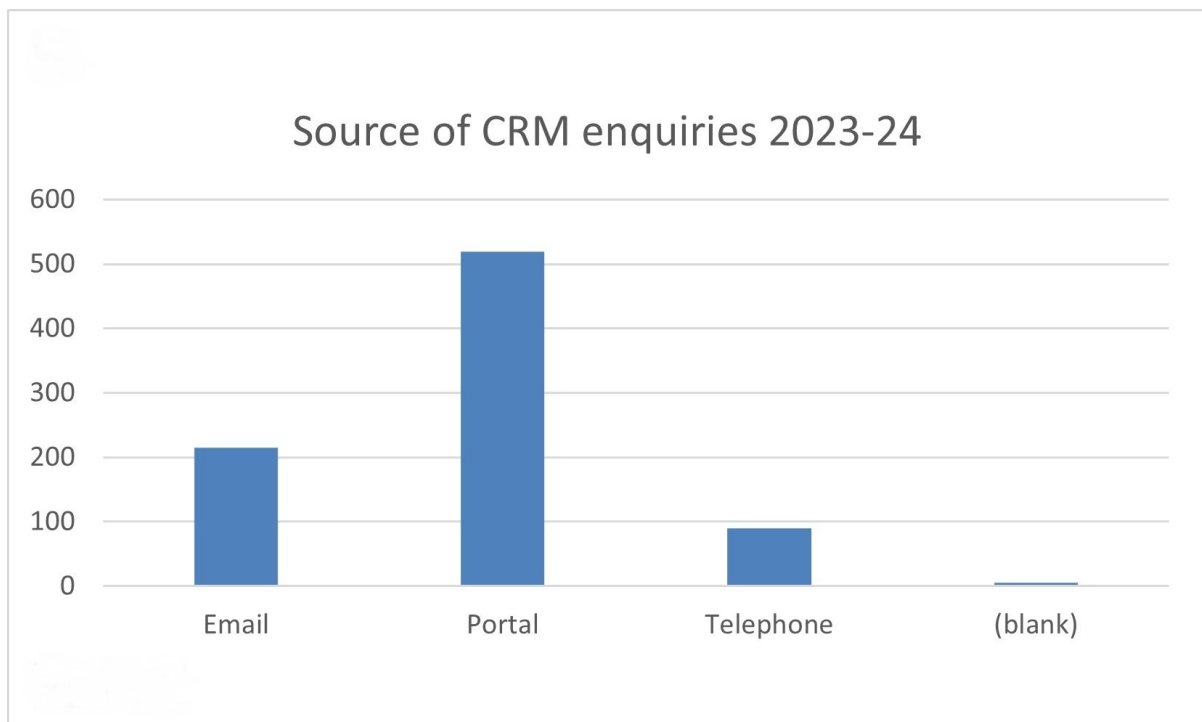
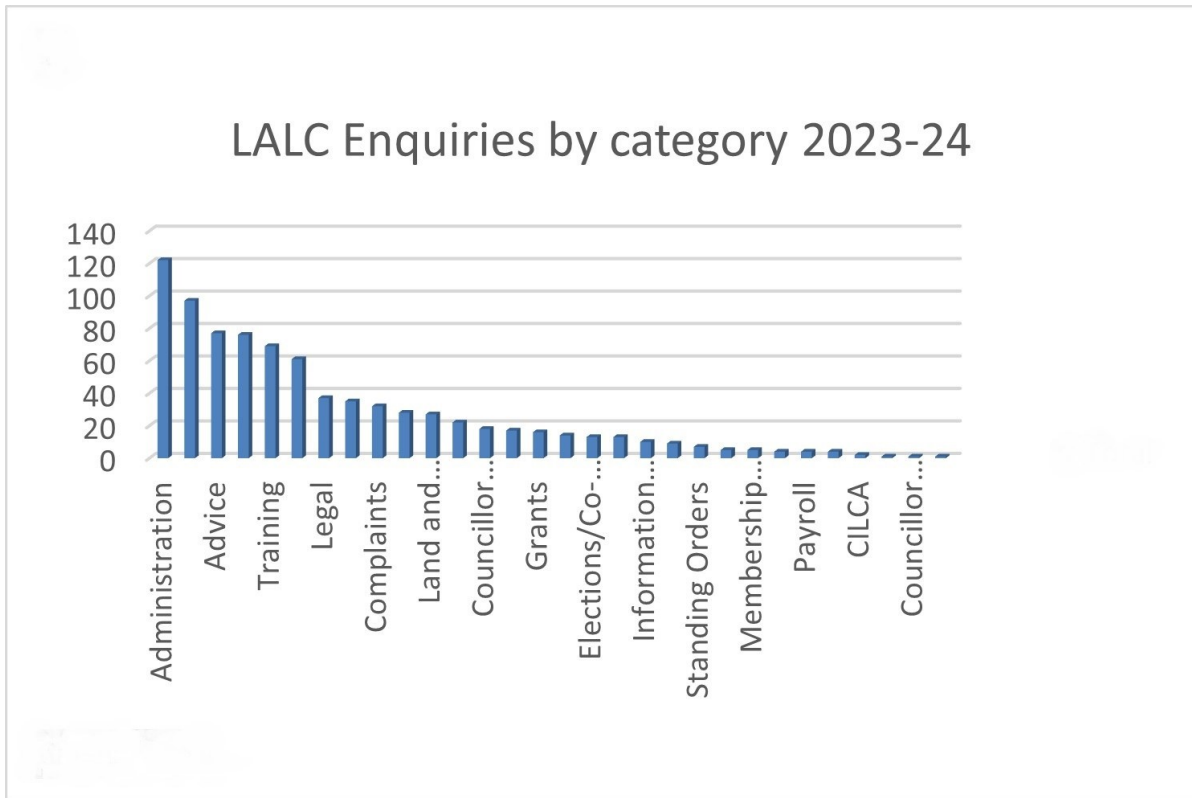
That was one of the best courses I have done. So well presented.

The leaders were very knowledgeable and accessible. Learning from the experiences of other attendees was very helpful.

## Analysis of Enquiries Received

### CRM Portal Enquiries: April 2023—March 2024

Whilst we obviously still take enquiries by email and phone, we would encourage councils to log enquiries in the portal where possible.



## Treasurer's Report

Title	<b>Executive Finance Annual Report 2023/24</b>
Action	<b>For NOTING / ADOPTION</b>
Meeting	<b>June 2024</b>

### **Purpose:**

This report is the annual Lincolnshire Association of Local Councils finance report for the 2023/24 financial year.

The Association maintains a system of internal controls to ensure the effectiveness and efficiency of its activities and operating procedures. A member of the executive committee with accountability for finance is appointed annually to scrutinise the internal controls and working practices, which has proved to be a very useful governance tool that helps improve risk identification and mitigation, whilst working closely with the leadership and administration functions.

### **Report**

The Association has continued from strength to strength in building sustainable service offers to its membership. The association has progressed positively during the financial year, controlling finances well.

The association has worked hard to further build on the success of member services such as the locum clerk provision, internal auditing and website support offer. The new services have resulted in an additional income of 21k. This is the second year of successful delivery. It should however, be noted that some of this income has been used for unbudgeted expenditure against the same lines for salary and service related expenditure and will be added into the income and expenditure budgets as they become business as usual services.

This reporting period has not been without some challenge and it should be noted that a couple of areas have been overspent against budget, particularly around the networking days and training courses.

The Association, following internal audit was able to close the accounting year for 2023/24 with a £7.6k surplus. My thanks to Katrina, Andrew, Lindsey, and Elaine for their hard work and the watchful eye of the County Management Team during the financial year.

### **Reserves**

The Association's reserves at the end of 2023/24 are £122,197.

£7,686 added to the general reserves based on the underspend at the end of the reporting financial period. This remains within the 6 month operating costs model for general business reserves.

## Treasurer's Report

Reserve Accounts / carry over	2022/23	2023/24
General Business Reserves	£71,406	£71,406
Staffing Reserves & Training	£7,000	£7,000
Training Programme Reserves	£11,105	£11,105
Office Relocation & Org rebranding	£20,000	£20,000
IT Reserves	£5,000	£5,000
Carry Over at year end	£3,444	£7,686
<b>Total</b>	<b>£117,955</b>	<b>£122,197</b>

The reserves policy and the level of reserves is reviewed annually by the Treasurer and the internal auditor before ratification by the Management Committee.

### Internal Audit

The Internal Audit function provides assurance over the effectiveness of the Association's risk management, internal control and governance arrangements. Internal Audit support, advise and challenge management to assist the development of strategies, systems, policies and procedures which improve the way the Association works and ensure the best use of resources. The Association's accounts for 2023/24 have been successfully audited, approved, and signed off by the auditor Chris Hewis, including a review of the financial regulations and financial risk register. The auditor remarked very positively on the custom in which the accounts and all supporting documents were presented for scrutiny.

Copies of the final financial accounts and balance sheet are included on the following pages.

<b>Author(s)</b>	Mike Passfield	Vice President & Executive Member for Finance
<b>Contributor</b>	Chris Hewis	Internal Auditor

## Notes to the Financial Statements for year ending 31 March 2024

### Accounting Policies

#### Accounting convention

These financial statements have been prepared under the historical cost convention.

#### Affiliation fees, Training & Services, Sales of Publications, AGM and Conference Fees

Amounts in respect of this income are included within the financial statements as and when they are received.

#### Interest on deposit account

Amounts in respect of this income are included within the financial statements as and when they are received.

#### Income and expenditure

All income, expenditure, creditors and debtors for the financial year ending 31 March 2024 is accounted for.

#### AUDIT OPINION

I have examined the accounts of the Lincolnshire Association of Local Councils for the year ended 31 March 2024, and consider them to be a true and accurate statement of the financial activities of the Association based on the information provided.

#### Chris Hewis – Auditor

### Income and Expenditure Account – year ending 31 March 2024

<u>Income</u>	<u>1.4.22 – 31.3.23</u>	<u>1.4.23– 31.3.24</u>
Affiliation Fees	107998	110987
Local Council Review	0	0
Other Publications	503	408
LALC News /Advert	106	100
Femalc	0	0
Bank Interest	99	881
LALC AGM & Conference	1093	4978
Training/Seminars	29927	33314
Postage	22	3
LCC Partnership Working—Training Events	5000	5000
Website Management Service (WMS)	16935	14847
Internal Audit	8745	13756
Locum Clerk	9000	4075
Additional Member Service (LCC-PC Vacancy Advert)	<u>1440</u>	<u>540</u>
Sundry Income ( Net Surplus from 22/23)	0	3444
<b>TOTAL</b>	<b><u>180868</u></b>	<b><u>192333</u></b>

## Finance Report 2023/24

<u>Expenditure</u>	01.4.22-31.03.23	01.4.23-31.03.24
NALC Subscription	31276	32217
Administration Fee	76865	87670
Staff Travel & Subsistence	1224	1374
Website Management Service (WMS)	9438	10539
Internal Audit—Salary	6947	7107
Locum Clerk—Salary	7060	3007
Members Travel & Subsistence	434	125
Association Meetings - room hire	95	0
Training/Seminars/Networking (excluding staffing costs)	16649	14773
AGM & Conference - NALC	0	0
AGM & Conference -LALC	2907	6667
FEMALC Expenses	70	269
Local Council Review	0	0
Other Publications	167	488
Local Council Award Scheme	0	0
HR Support (joint contract with FEMALC members)	1800	432
Printing, Stationery, Photocopying	3415	1691
Office IT - repair, renewal, + website	9275	8329
Office equipment - repair and renewal	288	1170
Postage & telephone costs	2737	1174
Rent and Rates	4276	4537
Electricity	1908	1990
Insurance	383	437
Audit Fee	175	175
Data Protection Fee	35	35
Bank charge & Bad debts	0	0
Advert/recruitment	0	0
Office Improvements & Move /Lease Renewal	0	0
Additional Member Service (LCC—PC Vacancy Adverts)	0	441
<b>TOTAL</b>	<b><u>177424</u></b>	<b><u>184647</u></b>
<b>BALANCE</b>	<b><u>3444</u></b>	<b><u>7686</u></b>



## Finance Report 2023/24

### Balance Sheet as at 31 March 2024

<b><u>Current Assets</u></b>	<b>2023</b>	<b>2024</b>	
Co-op Current Account	106223	79395	
Co-op Deposit Account	75706	100000	
Wage Control	0	0	
Debtors	63418	72708	
Prepayments	0	0	
VAT	<u>0</u>	<u>0</u>	
	<b><u>245347</u></b>		<b><u>252103</u></b>
<b><u>Current Liabilities</u></b>			
Wage Control & Pension	0	0	
Creditors	0	0	
Advance sales - Annual Training Scheme	10345	9705	
Advance sales - Annual Subscriptions	110762	116845	
Accruals	2800	0	
Deferred Income	0	0	
VAT	3485	3356	
	<b><u>127392</u></b>		<b>129906</b>
<b><u>Total Assets less Current Liabilities</u></b>	<b><u>117955</u></b>		<b><u>122197</u></b>
<b><u>Capital and Reserves</u></b>			
General Reserve	71406	71406	
Earmarked Reserves	43105	43105	
Net Surplus for the year	<u>3444</u>	<u>7686</u>	
	<b><u>117955</u></b>		<b><u>122197</u></b>
<b><u>Movement In Earmarked Reserves</u></b>			
Opening Balance			
Staffing Reserves & Training	7000	7000	
Training Reserves	11105	11105	
Office Relocation /Rebrand	20000	20000	
IT/Equipment Reserve	<u>5000</u>	<u>5000</u>	
	<b><u>43105</u></b>	<b><u>43105</u></b>	

## LALC Budget 2024/25(Income & Expenditure)

<u>Income</u>		<u>Expenditure</u>	
Affiliation fees	116800	Bad debt write off	0
Other publications	0	Other publications	500
LALC News	0	Training Venues	1500
Principal council training support	0	Training Catering	3500
Partnership Working - training grants	0	Training Providers	7500
Interest on deposit a/cs	500	Training Resources	500
AGM and Conference – Zoom	0	Local Council Award Scheme	0
Networking Days	6000	Staffing/Salaries	84700
Training courses and seminars	12000	Staff training	500
Annual Training Scheme	16500	Training - Staff time	0
Postage income	0	HR Advisory Service (FEMALC)	450
Other income	0	NALC subscription	33350
Local Council Award Scheme	0	Staff travelling and subsistence	900
Additional Member Services (LCC—PC Vacancy Adverts)	180	Member travel/Chair allowance	1000
Grants	5000	AGM and Conference—NALC	0
FEMALC income	0	AGM and Conference—LALC	6000
Website Management Service (WMS)	12000	Networking Days	0
Internal Audit Services	8000	Room bookings	0
Locum Clerk Services	0	Printing	0
Surplus B/Fwd 23/24	492	Stationery	650
	177472	Photocopying	1200
		Office IT	8000
		Postage	500
		Telephone & Broadband	700
		FEMALC expenses	300
		Audit fee and bank charges	175
		Data Protection fee	35
		Rent/rates	4800
		Equipment R and R	1000
		Advertising/recruitment	0
		Website Management	10500
		Insurance	450
		Locum Clerk	0
		Internal Audit	5000
		Electricity	2000
		Additional Member Services (LCC—PC Vacancy Adverts)	100
		<b>TOTAL EXPENDITURE</b>	<b>175810</b>
		<b>NET SURPLUS/DEFICIT</b>	<b>1662</b>