

Smaller authority name: CREWE TOWN COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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

NOTICE	NOTES
<p><b>1. Date of announcement</b> <u>25th May 2023</u> (a)</p> <p><b>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.</b></p> <p><b>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 2023, these documents will be available on reasonable notice by application to:</b></p> <p>(b) <u>Town Clerk</u> <u>Crewe Town Council</u> <u>1, Chantry Court, Crewe, CW1 2DL</u></p> <p>commencing on (c) <u>Monday 5 June 2023</u></p> <p>and ending on (d) <u>Friday 14 July 2023</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• 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.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>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:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team)</b> <b>15 Westferry Circus</b> <b>Canary Wharf</b> <b>London E14 4HD</b> <a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a></p> <p><b>5. This announcement is made by (e)</b> _____</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(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</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## 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 2022 for 2021/22 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 [Local authority accounts: A guide to your rights](#) 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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

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# Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
  - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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 2023.
- 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 Chairman, 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	✓	

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2022/23

Crewe Town Council

www.crewetowncouncil.gov.uk

During the financial year ended 31 March 2023, 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 2022/23 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.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A no petty cash held		
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.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	N/A		✓
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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		subject to issue 1.0 in interim internal audit report.

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

Name of person who carried out the internal audit

03/11/2023

and

17/04/2023

JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit



but

Date

18/04/2023

\*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 2022/23

We acknowledge as the members of:

### CREWE TOWN COUNCIL

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 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

**\*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:

16/05/2023

and recorded as minute reference:

CTC/23/1/20 MINUTE REFERENCE

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

Chairman

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

<https://www.crewetowncouncil.gov.uk/your-council/local-governance-transparency/>



## Section 2 – Accounting Statements 2022/23 for

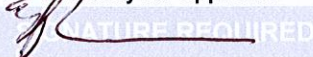
### ECREWE TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	866,661	1,118,341	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. 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	1,152,637	1,205,008	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	29,214	78,189	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	279,195	302,013	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.
5. (-) Loan interest/capital repayments	14,748	14,433	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	636,228	634,681	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	1,118,341	1,450,411	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	1,092,502	1,427,262	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.
9. Total fixed assets plus long term investments and assets	135,600	135,588	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	53,000	39,750	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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 do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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**

 SIGNATURE REQUIRED

Date

09/05/2023

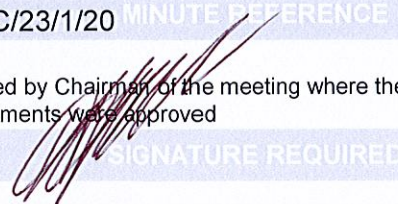
I confirm that these Accounting Statements were approved by this authority on this date:

16/05/2023

as recorded in minute reference:

CTC/23/1/20 MINUTE REFERENCE

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

 SIGNATURE REQUIRED



## Section 3 – External Auditor's Report and Certificate 2022/23

In respect of

CREWE TOWN COUNCIL

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2022/23

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2022/23

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



**ANNUAL RETURN**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**Crewe Town Council Current Year**

**SECTION 2 - THE STATEMENT OF ACCOUNTS**

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
<b>1</b>	Balances brought forward	<b>866,661</b>	<b>1,118,341</b>	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
<b>2</b>	(+) Precept or Rates and Levies	<b>1,152,637</b>	<b>1,205,008</b>	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
<b>3</b>	(+) Total other receipts	<b>29,214</b>	<b>78,189</b>	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
<b>4</b>	(-) Staff costs	<b>279,195</b>	<b>302,013</b>	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.
<b>5</b>	(-) Loan interest/capital repayments	<b>14,748</b>	<b>14,433</b>	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
<b>6</b>	(-) All other payments	<b>636,228</b>	<b>634,681</b>	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
<b>7</b>	(=) Balances carried forward	<b>1,118,341</b>	<b>1,450,411</b>	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
<b>8</b>	Total value of cash and short term investments	<b>1,092,502</b>	<b>1,427,262</b>	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.
<b>9</b>	Total fixed assets plus long term investments and assets	<b>135,600</b>	<b>135,588</b>	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.
<b>10</b>	Total borrowings	<b>53,000</b>	<b>39,750</b>	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March

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## Working details for ANNUAL RETURN - Year ended 31 March 2023

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
1		634,734	717,139	310		General Reserves
1		39,655	35,093	322		EMR - Elections
1		4,000	5,000	327		EMR - Chantry Court Fund
1		10,425	27,463	328		EMR - Grants
1		17,017	27,017	329		EMR - Christmas
1		8,001	7,976	334		EMR - Railway Cottages
1		1,933	0	336		EMR - TC Clean Up Grant
1		4,019	1,439	339		EMR - Allotments
1		21,655	5,655	341		EMR - Place Branding
1		7,141	0	344		EMR - Public Realm
1		19,323	37,249	345		EMR -Heritage Gt Inc Mtch Fund
1		17,926	0	346		EMR - Heritage Support
1		5,000	0	347		EMR - Event sinking Fund
1		44,635	44,635	348		EMR - Strategic Events
1		10,000	10,000	349		EMR - Social Media/PR
1		3,000	3,685	350		EMR - Christchurch
1		9,000	9,000	351		EMR - Planning
1		2,000	50,000	352		EMR - Business Improvement Dis
1		168	1,996	353		EMR - Town Board Website
1		6,000	0	354		EMR - Town Centre Lighting
1		1,029	0	355		EMR - LightLabACE
1		0	69,000	356		EMR - Town Centre Capital Proj
1		0	23,850	357		EMR - Queen's Jubilee
1		0	21,487	358		EMR- Hoardings & Frontages
1		0	20,657	359		EMR - Play Area Equipment
1	Balances brought forward	866,661	1,118,341	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.		
2		1,152,637	1,205,008	1900	205	Precept
2	(+) Precept or Rates and Levies	1,152,637	1,205,008	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.		
3		26,500	38,889	1310	465	Grants Received
3		1,828	10,000	1310	473	Grants Received
3		886	29,300	1880	205	Interest (CCLA)
3	(+) Total other receipts	29,214	78,189	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.		
4		210,717	227,348	4000	200	Salaries & Wages
4		20,858	23,438	4005	200	Tax & NI
4		47,621	51,227	4010	200	Pension Contributions
4	(-) Staff costs	279,195	302,013	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.		
5		14,748	14,433	4046	203	Loan Repayments
5	(-) Loan	14,748	14,433	Total expenditure or payments of capital and interest made during		

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## Working details for ANNUAL RETURN - Year ended 31 March 2023

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
interest/capital repayments	the year on the authority's borrowings (if any).				
6	496	867	4016	205	Bank Charges (Co-op)
6	295	598	4025	205	Employee Training
6	0	340	4030	205	Employee Travel/Subsistence
6	195	305	4035	215	Member Training
6	688	829	4050	210	Mayor's Allowance
6	84	134	4060	205	Refreshments/Catering
6	239	225	4060	210	Refreshments/Catering
6	3,023	3,085	4100	205	Audit Fees
6	0	870	4101	200	Accountancy Fees
6	312	2,500	4101	205	Accountancy Fees
6	175	251	4102	320	Volunteer Support
6	895	1,515	4105	205	Legal & Professional Fees
6	4,474	4,574	4110	205	Insurance
6	2,637	5,436	4111	205	Subscriptions
6	7	0	4112	205	Postage
6	875	861	4115	205	Stationery
6	1,486	2,319	4116	205	Printing
6	1,254	1,275	4117	205	Cleaning
6	3,931	3,834	4120	205	Computer Equipment/Software
6	501	500	4123	205	Website
6	0	756	4125	205	Advertising/Publicity
6	3,778	3,770	4130	205	Telephones
6	4,537	348	4155	205	Room Hire Costs
6	72	348	4155	210	Room Hire Costs
6	2,774	4,008	4160	206	Utilities
6	2,206	3,683	4170	205	Equipment Purchase/Repair/Hire
6	536	0	4170	206	Equipment Purchase/Repair/Hire
6	8,027	6,452	4170	307	Equipment Purchase/Repair/Hire
6	107	299	4175	205	Clothing/PPE
6	79,343	22,657	4179	320	Play Area Improvement Scheme
6	38,440	32,160	4180	307	CCTV
6	4,782	5,550	4181	206	Contractors - Services
6	25,643	32,070	4181	310	Contractors - Services
6	6,034	7,145	4183	205	Contractors - Professional
6	110,488	135,717	4184	307	Rangers Service
6	59	11,968	4186	307	Regeneration Projects
6	31,200	16,949	4188	307	Enforcement Officer
6	4,698	5,992	4252	350	Remembrance
6	0	199	4255	350	Events
6	0	207	4258	350	Heritage Activities
6	2,806	42,522	4259	350	Community Events
6	39,186	63,795	4260	300	Grants Scheme
6	0	2,775	4271	350	Event Matching Fund
6	74,923	11,250	4274	352	Lumen

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## Working details for ANNUAL RETURN - Year ended 31 March 2023

<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>Centre</u>	<u>Code Description</u>
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Crewe Town Council Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2023

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
1	31/03/2023	Coop Bank 68528948	27,262.09	
2	28/02/2023	CCLA A/C	1,400,000.00	
3	31/03/2023	Credit Union	0.00	
4	31/03/2023	CU Payment Card	0.00	
				1,427,262.09
<u>Unpresented Payments</u>				
4	09/04/2020	BACS	85.51	
4	10/04/2020	DC	-85.51	
4	11/04/2020	DC	-239.94	
4	14/04/2020	BACS	239.94	
				0.00
				1,427,262.09
<u>Receipts not on Bank Statement</u>				
0	31/03/2023	All Receipts Cleared	0.00	
				0.00
Closing Balance				1,427,262.09
<u>All Cash &amp; Bank Accounts</u>				
1		Current Bank Account	27,262.09	
2		CCLA Deposit Account	1,400,000.00	
3		Credit Union Account	0.00	
4		Pre-Payment Card	0.00	
		Other Cash & Bank Balances	0.00	
		Total Cash & Bank Balances		1,427,262.09

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Bank Reconciliation Statement as at 31/03/2023  
for Cashbook 2 - CCLA A/C

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
CCLA A/C	31/03/2023	75	1,400,000.00
			<u>1,400,000.00</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,400,000.00
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,400,000.00
		Balance per Cash Book is :-	1,400,000.00
		Difference is :-	0.00

Signatory 1:

Name .....Signed .....Date .....

Signatory 2:

Name .....Signed .....Date .....

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	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>200 Payroll</u>								
4000 Salaries & Wages	17,238	227,348	216,478	(10,870)		(10,870)	105.0%	
4005 Tax & NI	1,717	23,438	21,430	(2,008)		(2,008)	109.4%	
4010 Pension Contributions	3,896	51,227	48,924	(2,303)		(2,303)	104.7%	
4101 Accountancy Fees	870	870	1,000	130		130	87.0%	
4282 Heritage Support	0	0	18,000	18,000		18,000	0.0%	
Payroll :- Indirect Expenditure	23,721	302,883	305,832	2,949	0	2,949	99.0%	0
Net Expenditure	(23,721)	(302,883)	(305,832)	(2,949)				
<u>203 Borrowing (PWLb)</u>								
4046 Loan Repayments	0	14,433	14,700	267		267	98.2%	
Borrowing (PWLb) :- Indirect Expenditure	0	14,433	14,700	267	0	267	98.2%	0
Net Expenditure	0	(14,433)	(14,700)	(267)				
<u>205 Administration</u>								
1880 Interest (CCLA)	4,364	29,300	200	(29,100)			14649.9	
1900 Precept	0	1,205,008	1,205,008	0			100.0%	
1999 Miscellaneous Income	0	0	2,000	2,000			0.0%	
Administration :- Income	4,364	1,234,308	1,207,208	(27,100)			102.2%	0
4016 Bank Charges (Co-op)	55	867	450	(417)		(417)	192.7%	
4025 Employee Training	0	598	2,000	1,402		1,402	29.9%	
4030 Employee Travel/Subsistence	0	340	2,500	2,160		2,160	13.6%	
4060 Refreshments/Catering	28	134	400	266		266	33.6%	
4100 Audit Fees	0	3,085	3,000	(85)		(85)	102.8%	
4101 Accountancy Fees	(870)	2,500	3,250	750		750	76.9%	
4105 Legal & Professional Fees	0	1,515	1,000	(515)		(515)	151.5%	
4110 Insurance	0	4,574	5,000	426		426	91.5%	
4111 Subscriptions	13	5,436	5,250	(186)		(186)	103.5%	
4112 Postage	0	0	400	400		400	0.0%	
4115 Stationery	143	861	900	39		39	95.7%	
4116 Printing	473	2,319	3,000	681		681	77.3%	
4117 Cleaning	152	1,275	1,900	625		625	67.1%	
4120 Computer Equipment/Software	653	3,834	4,000	166		166	95.8%	
4123 Website	0	500	500	0		0	100.0%	
4125 Advertising/Publicity	0	756	1,000	244		244	75.6%	
4130 Telephones	306	3,770	3,500	(270)		(270)	107.7%	
4155 Room Hire Costs	0	348	1,500	1,152		1,152	23.2%	
4160 Utilities	(47)	0	0	0		0	0.0%	

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4170 Equipment Purchase/Repair/Hire	1,230	3,683	4,000	317		317	92.1%	
4175 Clothing/PPE	0	299	500	201		201	59.7%	
4183 Contractors - Professional	0	7,145	6,000	(1,145)		(1,145)	119.1%	
4300 Election Costs	0	0	5,000	5,000		5,000	0.0%	
4998 Strategic Allowance	30	28,384	26,000	(2,384)		(2,384)	109.2%	
Administration :- Indirect Expenditure	2,167	72,222	81,050	8,828	0	8,828	89.1%	0
Net Income over Expenditure	2,196	1,162,085	1,126,158	(35,927)				
<u>206 Accomodation</u>								
4160 Utilities	270	4,008	2,500	(1,508)		(1,508)	160.3%	
4181 Contractors - Services	608	5,550	5,000	(550)		(550)	111.0%	
4992 Sinking Fund	0	5,055	1,000	(4,055)		(4,055)	505.5%	5,000
Accomodation :- Indirect Expenditure	878	14,614	8,500	(6,114)	0	(6,114)	171.9%	5,000
Net Expenditure	(878)	(14,614)	(8,500)	6,114				
6001 plus Transfer From EM Reserves	0	5,000						
Movement to/(from) Gen Reserve	(878)	(9,614)						
<u>210 Civic Costs</u>								
4050 Mayor's Allowance	0	829	2,500	1,671		1,671	33.1%	
4060 Refreshments/Catering	0	225	1,000	775		775	22.5%	
4155 Room Hire Costs	348	348	1,000	652		652	34.8%	
4999 Civic Expenses	819	1,108	1,000	(108)		(108)	110.8%	
Civic Costs :- Indirect Expenditure	1,167	2,510	5,500	2,990	0	2,990	45.6%	0
Net Expenditure	(1,167)	(2,510)	(5,500)	(2,990)				
<u>215 Members' Costs</u>								
4035 Member Training	0	305	500	195		195	61.0%	
4040 Member Travel/Subsistence	0	0	500	500		500	0.0%	
Members' Costs :- Indirect Expenditure	0	305	1,000	695	0	695	30.5%	0
Net Expenditure	0	(305)	(1,000)	(695)				
<u>300 Grants</u>								
4260 Grants Scheme	15,818	63,795	50,000	(13,795)		(13,795)	127.6%	19,148
Grants :- Indirect Expenditure	15,818	63,795	50,000	(13,795)	0	(13,795)	127.6%	19,148
Net Expenditure	(15,818)	(63,795)	(50,000)	13,795				
6001 plus Transfer From EM Reserves	0	19,148						
Movement to/(from) Gen Reserve	(15,818)	(44,647)						

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>307 Town Centre Maintenance</u>								
4170 Equipment Purchase/Repair/Hire	146	6,452	8,000	1,549		1,549	80.6%	
4180 CCTV	0	32,160	34,500	2,340		2,340	93.2%	
4184 Rangers Service	89	135,717	170,426	34,709		34,709	79.6%	
4186 Regeneration Projects	680	11,968	16,000	4,032		4,032	74.8%	3,480
4188 Enforcement Officer	0	16,949	31,200	14,251		14,251	54.3%	
Town Centre Maintenance :- Indirect Expenditure	915	203,246	260,126	56,880	0	56,880	78.1%	3,480
Net Expenditure	(915)	(203,246)	(260,126)	(56,880)				
6001 plus Transfer From EM Reserves	0	3,480						
6000 less Transfer to EM Reserve	61,040	61,040						
Movement to/(from) Gen Reserve	(61,955)	(260,805)						
<u>310 Floral Schemes</u>								
4181 Contractors - Services	127	32,070	35,000	2,930		2,930	91.6%	
Floral Schemes :- Indirect Expenditure	127	32,070	35,000	2,930	0	2,930	91.6%	0
Net Expenditure	(127)	(32,070)	(35,000)	(2,930)				
<u>320 Parks and Allotments</u>								
4102 Volunteer Support	0	251	1,000	749		749	25.1%	
4179 Play Area Improvement Scheme	2,000	22,657	100,000	77,343		77,343	22.7%	20,657
4420 Parks & Allotments	0	1,600	0	(1,600)		(1,600)	0.0%	1,600
Parks and Allotments :- Indirect Expenditure	2,000	24,508	101,000	76,492	0	76,492	24.3%	22,257
Net Expenditure	(2,000)	(24,508)	(101,000)	(76,492)				
6001 plus Transfer From EM Reserves	0	22,257						
6000 less Transfer to EM Reserve	100,749	100,910						
Movement to/(from) Gen Reserve	(102,749)	(103,162)						
<u>350 Events</u>								
4252 Remembrance	0	5,992	5,000	(992)		(992)	119.8%	
4255 Events	0	199	0	(199)		(199)	0.0%	199
4258 Heritage Activities	0	207	0	(207)		(207)	0.0%	207
4259 Community Events	0	42,522	29,000	(13,522)		(13,522)	146.6%	13,471
4271 Event Matching Fund	2,775	2,775	10,000	7,225		7,225	27.8%	
Events :- Indirect Expenditure	2,775	51,694	44,000	(7,694)	0	(7,694)	117.5%	13,876
Net Expenditure	(2,775)	(51,694)	(44,000)	7,694				
6001 plus Transfer From EM Reserves	0	13,876						
Movement to/(from) Gen Reserve	(2,775)	(37,818)						



	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>352 Christmas Programme</u>								
4274 Lumen	0	11,250	60,000	48,750		48,750	18.8%	
4275 Infrastructure (Christmas)	(50)	51,127	60,000	8,873		8,873	85.2%	
4287 Christmas Activities	0	20,757	20,000	(757)		(757)	103.8%	
4992 Sinking Fund	0	0	20,000	20,000		20,000	0.0%	
Christmas Programme :- Indirect Expenditure	(50)	83,134	160,000	76,866	0	76,866	52.0%	0
Net Expenditure	50	(83,134)	(160,000)	(76,866)				
6000 less Transfer to EM Reserve	48,750	48,750						
Movement to/(from) Gen Reserve	(48,700)	(131,884)						
<u>460 M&amp;E Projects</u>								
4288 Event Seed Funding/Income Gene	508	1,008	29,000	27,992		27,992	3.5%	
M&E Projects :- Indirect Expenditure	508	1,008	29,000	27,992	0	27,992	3.5%	0
Net Expenditure	(508)	(1,008)	(29,000)	(27,992)				
6000 less Transfer to EM Reserve	24,676	24,676						
Movement to/(from) Gen Reserve	(25,184)	(25,684)						
<u>465 O&amp;I Projects</u>								
1310 Grants Received	0	38,889	0	(38,889)			0.0%	
O&I Projects :- Income	0	38,889	0	(38,889)				0
4277 Christ Church Project	0	0	3,000	3,000		3,000	0.0%	
4281 Heritage Working Group	(2,000)	(2,000)	0	2,000		2,000	0.0%	
O&I Projects :- Indirect Expenditure	(2,000)	(2,000)	3,000	5,000	0	5,000	(66.7%)	0
Net Income over Expenditure	2,000	40,889	(3,000)	(43,889)				
6000 less Transfer to EM Reserve	40,300	40,300						
Movement to/(from) Gen Reserve	(38,300)	589						
<u>470 Community Plan</u>								
4730 St Peters Community Developmen	0	3,536	5,000	1,464		1,464	70.7%	
4731 Sustaining Network	0	6,420	10,000	3,580		3,580	64.2%	
4754 Tree of Light	0	4,889	6,000	1,111		1,111	81.5%	
4767 Health and Wellbeing	0	12,425	13,500	1,075		1,075	92.0%	
4769 Social Isolation	0	18,815	10,500	(8,315)		(8,315)	179.2%	8,315
4770 Winter Response	0	10,150	16,000	5,850		5,850	63.4%	
Community Plan :- Indirect Expenditure	0	56,235	61,000	4,765	0	4,765	92.2%	8,315
Net Expenditure	0	(56,235)	(61,000)	(4,765)				
6001 plus Transfer From EM Reserves	0	8,315						
6000 less Transfer to EM Reserve	10,850	10,850						

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
	Movement to/(from) Gen Reserve	<u>(10,850)</u>	<u>(58,770)</u>						
<u>473</u>	<u>Town Promotion</u>								
1310	Grants Received	0	10,000	0	(10,000)			0.0%	
	Town Promotion :- Income	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>(10,000)</u>				<u>0</u>
4281	Heritage Working Group	0	80	10,000	9,920		9,920	0.8%	
4721	Public Realm	502	12,120	31,500	19,380		19,380	38.5%	1,200
4725	TC Business Group & BID Feasib	16,796	16,796	0	(16,796)		(16,796)	0.0%	16,796
4726	Town Centre Lighting	0	0	6,000	6,000		6,000	0.0%	
4764	Food activities	0	504	0	(504)		(504)	0.0%	504
4991	Town Board Website	0	470	0	(470)		(470)	0.0%	470
	Town Promotion :- Indirect Expenditure	<u>17,298</u>	<u>29,970</u>	<u>47,500</u>	<u>17,530</u>	<u>0</u>	<u>17,530</u>	<u>63.1%</u>	<u>18,970</u>
	Net Income over Expenditure	<u>(17,298)</u>	<u>(19,970)</u>	<u>(47,500)</u>	<u>(27,530)</u>				
6001	plus Transfer From EM Reserves	16,796	18,970						
6000	less Transfer to EM Reserve	29,000	29,000						
	Movement to/(from) Gen Reserve	<u>(29,502)</u>	<u>(30,000)</u>						
<u>474</u>	<u>CP Projects</u>								
4755	Heritage Strat	0	500	0	(500)		(500)	0.0%	500
	CP Projects :- Indirect Expenditure	<u>0</u>	<u>500</u>	<u>0</u>	<u>(500)</u>	<u>0</u>	<u>(500)</u>		<u>500</u>
	Net Expenditure	<u>0</u>	<u>(500)</u>	<u>0</u>	<u>500</u>				
6001	plus Transfer From EM Reserves	0	500						
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>						
	Grand Totals:- Income	4,364	1,283,197	1,207,208	(75,989)			106.3%	
	Expenditure	65,326	951,127	1,207,208	256,081	0	256,081	78.8%	
	Net Income over Expenditure	<u>(60,962)</u>	<u>332,070</u>	<u>0</u>	<u>(332,070)</u>				
	plus Transfer From EM Reserves	16,796	91,546						
	less Transfer to EM Reserve	315,365	315,526						
	Movement to/(from) Gen Reserve	<u>(359,531)</u>	<u>108,090</u>						

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