



# BRAUNSTONE TOWN COUNCIL

[www.braunstonetowncouncil.org.uk](http://www.braunstonetowncouncil.org.uk)

*Darren Tilley – Executive Officer & Town Clerk*

Braunstone Civic Centre, Kingsway, Braunstone Town, Leicester, LE3 2PP

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5th June 2019

*To: Councillor Nick Brown (Chair), Councillor Amanda Hack (Vice-Chair) and Councillors Shabbir Aslam and Phil Moitt.*

Dear Councillor

You are summoned to attend a meeting of the **CORPORATE GOVERNANCE SUB-COMMITTEE** to be held in the Fosse Room at Braunstone Civic Centre on **Thursday, 13<sup>th</sup> June 2019** commencing at **6.30pm**, for the transaction of the business as set out below.

Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Darren Tilley'.

Executive Officer & Town Clerk

## **AGENDA**

1. **Apologies**  
To receive apologies for absence.
2. **Disclosures of Interest**  
To receive disclosures of Interest in respect of items on this agenda:
  - a) Disclosable Pecuniary Interests,
  - b) Other Interests (Non-Pecuniary).
3. **Public Participation**  
Members of the public may make representations, give evidence or answer questions in respect of any item of business included on the agenda. At the discretion of the Chairperson the meeting may be adjourned to give members of the public present an opportunity to raise other matters of public interest.
4. **Minutes of the Meeting held 14th June 2018**  
To confirm the accuracy of the Minutes of the meeting held 14th June 2018 to be signed by the Chairperson (**Enclosed**).
5. **External Audit 2017/2018**  
To receive a report concerning the outcome of the External Audit in respect of the accounts and governance arrangements for the year ended 31st March 2018 and to note the Council's response (**Enclosed**).

6. **Internal Audit Report 2018/2019 and Internal Audit arrangements 2019/2020**

To receive the Internal Auditor's Report in respect of compliance with relevant procedures and controls in operation during the financial year ended 31st March 2019 and to appoint an Internal Auditor for 2019/2020 **(Enclosed)**.

7. **Annual Governance Statement 2018/2019**

To ensure sound systems of internal control, including the management of risk and the preparation of accounting statements during the financial year ended 31st March 2019 and to recommend to Council adoption of the Annual Governance Statement 2018/2019 **(Enclosed)**.

8. **Accounting Statements 2018/2019**

To receive the End of Year Accounts for the financial year ended 31st March 2019 and to recommend to Council adoption of the Accounting Statements 2018/2019 **(Enclosed)**.

*Next Scheduled Meeting: June 2020.*



**NOTE:**

*CRIME & DISORDER ACT 1998 (SECTION 17) – The Council has an obligation to consider Crime and Disorder implications of all its activities and to do all that it can to prevent Crime and Disorder in its area.*

*EQUALITIES ACT 2010*

*Braunstone Town Council has a duty in carrying out its functions to have due regard to:-*

- eliminate unlawful discrimination, harassment and victimisation;*
- advance equality of opportunity between different groups; and;*
- foster good relations between different groups*

*To ensure that no person receives less favourable treatment on the basis of race, disability, sex, gender re-assignment, sexual orientation, age, religion or belief, marriage or civil partnership, pregnancy or maternity.*

**BRAUNSTONE TOWN COUNCIL**

**MINUTES OF CORPORATE GOVERNANCE SUB-COMMITTEE**

**THURSDAY 14th JUNE 2018 AT 6.30PM**

**PRESENT:** Councillor Nick Brown (Chair), Councillor Amanda Hack (Vice-Chair) and Councillor Anthea Ambrose (substituting for Councillor Phil Moitt).

**Officers in Attendance:** Darren Tilley, Executive Officer & Town Clerk.

There were no members of the public present at the meeting.

**1. Apologies**

An apology for absence was received from Councillor Phil Moitt.

**2. Disclosures of Interest**

There were no disclosures of any Disclosable Pecuniary or Non-Pecuniary Interests by Members.

**3. Public Participation**

In accordance with Standing Order 3.6, members of the public may attend the meeting for the purpose of making representations, giving evidence or answering questions in respect of any item of business included on the agenda.

There were no members of the public at the meeting.

**4. Minutes of the Meeting held 15th June 2017**

The Minutes of the Meeting held on 15th June 2017 were circulated (item 4 on the agenda).

**RESOLVED** that the Minutes of the meeting held on 15th June 2017 be approved and signed by the Chairperson as a correct record.

**5. External Audit 2016/2017**

The Committee noted that the External Audit had been completed on 22nd September 2017 and an unqualified opinion had been given (item 5 on the agenda).

**RESOLVED** that the report be noted.

*Reason for Decision*

*The External Auditor had not reported any issues affecting the audit of the Council's accounts and governance arrangements for the year ending 31st March 2017.*

**6. Internal Auditor's Report 2017/2018 and Internal Audit Arrangements 2018/2019**

The Committee received the Internal Auditor's Report in respect of compliance with relevant procedures and controls in operation during the financial year ended 31st March 2018 and to appoint an Internal Auditor for 2018/2019 (item 6 on the agenda).

**RESOLVED THAT IT BE RECOMMENDED TO POLICY & RESOURCES COMMITTEE THAT IT BE RECOMMENDED TO COUNCIL**

1. that the observations of the Internal Audit (attached at Appendix 1 of the report) be noted and that the recommendations for improvement, along with the proposed response, as set out in the Improvement Action Plan (attached at Appendix 2 of the report), be adopted; and
2. that the Leicestershire and Rutland Association of Local Councils Internal Audit Service be appointed to undertake the Town Council's Internal Audit for the Year Ending 31st March 2019.

*Reasons for Decision*

1. *To ensure that the observations of the Internal Audit would be addressed with appropriate and balanced measures.*
2. *To ensure arrangements were in place for compliance with Accounts and Audit Regulations.*

**7. Annual Governance Statement 2017/2018**

The Committee ensured sound systems of internal control, including the management of risk and the preparation of accounting statements during the financial year ended 31<sup>st</sup> March 2018 and determined whether to recommend to Policy & Resources Committee and Council adoption of the Annual Governance Statement 2017/2018 (item 7 on the agenda).

The Committee discussed insurance arrangements, in particular Business Interruption (page 6 of the report) and the merits of extending cover from one year to two. It was determined that one year's cover was sufficient to give the Council time to restructure its operations; however, if the additional premium for two year's cover was negligible, then extending cover could be considered.

**RESOLVED THAT IT BE RECOMMENDED TO POLICY & RESOURCES COMMITTEE THAT IT BE RECOMMENDED TO COUNCIL** that the systems of internal control and management of risk be confirmed as sound and that Section 1, Annual Governance Statement 2017/18, of the Annual Governance and Accountability Return 2017/2018, attached at Appendix 3 of the report, be completed, signed and submitted accordingly.

*Reasons for Decision*

*Having reviewed the control measures for each of the areas listed on the Annual Governance Statement and the assessment of risks facing the Council and associated mitigating measures, the Corporate Governance*

*Sub-Committee were confident that to the best of their knowledge and belief, with respect to the Accounting Statements for the year ended 31st March 2018, there were sound systems of internal control and management of risk.*

## **8. Accounting Statements 2017/2018**

The Committee received the End of Year Accounts for the financial year ended 31<sup>st</sup> March 2018 for examination and determined whether to recommend to Policy & Resources Committee and Council adoption of the Accounting Statements 2017/2018 accordingly (item 8 on the agenda).

**RESOLVED** THAT IT BE RECOMMENDED TO POLICY & RESOURCES COMMITTEE THAT IT BE RECOMMENDED TO COUNCIL that Section 2, Accounting statements 2017/18, of the Annual Governance and Accountability Return for the year ended 31st March 2018, attached at Appendix 9 of the report, be completed, signed and submitted accordingly.

### *Reason for Decision*

*The Corporate Governance Sub-Committee, having carried out an assessment of the effectiveness of the Council's financial arrangements, concluded that there were sound systems of internal control. The Internal Auditor, having reviewed the annual accounts, found the Accounting Statements to have been prepared on the correct basis and were supported by adequate audit trails to underlying records.*

## **9. Termination of the Meeting**

The meeting closed at 7.15pm

### **NOTE:**

CRIME & DISORDER ACT 1998 (SECTION 17) – The Council has an obligation to consider Crime & Disorder implications of all its activities and to do all that it can to prevent Crime and Disorder in its area.

### EQUALITIES ACT 2010

Braunstone Town Council has a duty in carrying out its functions to have due regard to:-

- eliminate unlawful discrimination, harassment and victimisation;
- advance equality of opportunity between different groups; and;
- foster good relations between different groups

To ensure that no person receives less favourable treatment on the basis of race, disability, sex, gender re-assignment, sexual orientation, age, religion or belief, marriage or civil partnership, pregnancy or maternity.

These issues were considered in connection with each of the above decisions. Unless otherwise stated under each item of this report, there were no implications.

*These minutes are a draft and are subject to consideration for approval at the next meeting, scheduled for June 2019.*

## BRAUNSTONE TOWN COUNCIL

### CORPORATE GOVERNANCE SUB-COMMITTEE – 13th JUNE 2019

#### Item 5 – External Audit 2017/2018

##### Purpose

To receive a report concerning the outcome of the External Audit in respect of the accounts and governance arrangements for the year ended 31st March 2018 and to note the Council's response.

##### Background

The Council members as a whole are responsible for ensuring that the Council maintains proper accounting records together with an appropriate system of internal control along with responsibility for the preparation of annual accounts and the completion of the Annual Governance and Accountability Return.

The Internal Audit was undertaken during April and May 2018 and the appropriate section of the Annual Governance and Accountability Return, was completed to confirm that appropriate accounting arrangements are in place.

Council received the Annual Governance Statement and Annual Accounting Statements, along with the Internal Auditor's report, for the year ending 31st March 2018 on 28th June 2018, which it approved for publication and submission to the External Auditor.

##### External Audit Report

The required documentation was submitted to the external auditor, PKF Littlejohn LLP on Friday 29th June 2018. On Saturday 29th September 2018, the external auditor returned Section 3 of the Annual Governance and Accountability Return, External Auditor Report and Certificate 2017/18 stating they had not completed their review work and that a final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review (attached at Appendix 1).

On 3rd October, the external auditor sent their final report, which stated:

*"The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:*

- The figures in Section 2, Box 3 are incorrect for 2016/17 and 2017/18. The figures should read £241,036 and £267,613 respectively".*

(attached at Appendix 2).

The Responsible Financial Officer challenged the assertion on the grounds that no clarification of these matters had been sought and therefore it was not clear on what

basis the assertion had been made (see conversation and responses at Appendix 3). The response was that the information had been submitted by the Council in the document detailing variances (attached at Appendix 4). The Responsible Financial Officer sought to clarify the meaning of the variance explanation referring to an administrative error which meant that the invoice was deleted and the receipt overlooked until it was discovered in the subsequent financial year, therefore, it wasn't an error with the accounts per se.

The response of the external auditor was *“Based on the information provided at the time of the review and the fact that the accounts are prepared on an income and expenditure basis, the restatement of the Box 3 figures should still occur. However, we note your explanation below that this occurred due to timing reasons and acknowledge that this has no impact on the current year closing position. If you wish to display this email or your explanation below alongside the Report to provide clarification, please do so.*

### Annual Governance and Accountability Return

Based on the external auditor's final report recommendations, the outturn figures would be as set out in the table below. The figure in bold is a revised figure (the figure in brackets is the original figure). The figures are rounded when section 2 of the Annual Governance and Accountability Return is completed.

	<b>2016/2017</b>	<b>2017/2018</b>
1. Balances brought forward	£350,420.68	<b>£320,303.46</b> (£312,803.46)
2. (+) Annual precept	£495,653.00	£519,556.00
3. (+) Total other receipts	<b>£241,035.76</b> (£233,535.76)	<b>£267,612.89</b> (£275,112.89)
4. (-) Staff costs	£442,383.95	£462,128.74
5. (-) Loan interest / capital repayments	£63,912.42	£63,786.42
6. (-) Total other payments	£260,509.61	£313,358.56
7. (=) Balances carried forward	<b>£320,303.46</b> (£312,803.46)	£268,198.63
8. Total cash and investments	£308,408.89	£250,239.41
9. Total fixed assets and long term assets	£4,542,472.99	£4,549,629.49
10. Total borrowings	£379,906.10	£335,103.23

Since the balance at the start of 2016/2017 and at the end of 2017/2018 is not affected by the changes, there is limited value in changing the Town Council's accounting records and reports, since the administrative process and time involved would generate a cost, which would outweigh any public interest and benefit. The external auditor's advice is to *“ensure that amendments are corrected in the prior year comparatives”,* i.e. 2017/2018 *“when completing next year's AGAR”* in 2018/2019.

## Consideration by Policy & Resources Committee

The content of this report and the attached appendices were considered by Policy & Resources Committee at its meeting on 1st November 2019. The Committee resolved:

- 1. that the reports of the external auditor, PKF Littlejohn LLP (Appendix 1 and 2), be received and noted and published alongside the Responsible Financial Officer's explanation and clarification (Appendix 3) of the variance in the submitted figures between 2016/17 and 2017/18 in box 3 of section 2 of the Annual Governance and Accountability Return (Appendix 4); and*
- 2. that based on the external auditor's final report recommendations, the revised outturn figures, as detailed in the table under the section "Annual Governance and Accountability Return" in the report, be used as the 2017/2018 (prior year comparatives) when submitting the Annual Governance and Accountability Return for the year ending on 31st March 2019.*

(Policy & Resources Committee, 1st November 2019, minute 49).

The reasons for the Committee's decision were:

- 1. to ensure that there was transparency between the outturn figures approved by the Council, Internal Auditor and External Auditor in 2016/17 and approved by the Council and Internal Auditor in 2017/18, including the variance information provided to the External Auditor for review, noting that the accounts were prepared on an income and expenditure basis; and*
- 2. to ensure that the Annual Governance and Accountability Return for 2018/19 would be in compliance with the outcome of the audit process for 2017/18, while noting that the balance at the start of 2016/2017 and at the end of 2017/2018 would not be affected by the changes required by the External Auditor.*

## Recommendation

That the findings and recommendation of the External Audit in respect of the accounts and governance arrangements for the year ended 31st March 2018 and the Council's response, as agreed by Policy & Resources Committee on 1st November 2018, be received and noted.

## Reason

To recognise that the External Auditor's findings and the Council's response had been published and that approval had been given to adjust the figures in the prior year comparatives when completing this year's Annual Governance and Accountability Return.

**Section 3 – External Auditor Report and Certificate 2017/18**

In respect of **Braunstone Town Council LE0280**

**1 Respective responsibilities of the body and the auditor**

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 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

**2 External auditor report 2017/18**

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

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

We have not yet completed our review work on the AGAR and supporting documentation. A final report detailing any qualifications and 'other' matters will be provided with the certificate of completion, following finalisation of the review.

**3 External auditor certificate 2017/18**

We 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 2018

We do not certify completion because:

We must complete our review work before certifying the completion of our review and the discharging of our responsibilities.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF LITTLEJOHN LLP*

Date

28/09/2018

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

**Final External Auditor Report and Certificate 2017/18 in respect of  
Braunstone Town Council LE0280****Respective responsibilities of the body and the auditor**

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 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

**External auditor report 2017/18**

On 28 September 2018 we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2018. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- The figures in Section 2, Box 3 are incorrect for 2016/17 and 2017/18. The figures should read £241,036 and £267,613 respectively.

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

None

**External auditor certificate 2017/18**

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

*PKF Littlejohn LLP*

**PKF Littlejohn LLP**  
**03/10/2018**

**Darren Tilley**

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**From:** SBA <SBA@pkf-littlejohn.com>  
**Sent:** 18 October 2018 14:56  
**To:** Darren Tilley  
**Cc:** SBA  
**Subject:** RE: LE0280 2017/18 AGAR Final External Auditor Report and Certificate

Dear Mr Tilley

Thank you for your email.

Based on the information provided at the time of the review and the fact that the accounts are prepared on an income and expenditure basis, the restatement of the Box 3 figures should still occur.

However, we note your explanation below that this occurred due to timing reasons and acknowledge that this has no impact on the current year closing position.

If you wish to display this email or your explanation below alongside the Report to provide clarification, please do so.

Kind Regards

**SBA Team**

For and on behalf of PKF Littlejohn LLP  
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[sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com)

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PKF Littlejohn LLP, Chartered Accountants

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**From:** Darren Tilley [mailto:Darren.Tilley@braunstonetowncouncil.org.uk]  
**Sent:** 16 October 2018 15:45  
**To:** SBA <SBA@pkf-littlejohn.com>  
**Subject:** FW: LE0280 2017/18 AGAR Final External Auditor Report and Certificate

Good Afternoon,

Thank you for the response and I can see your point.

Please accept my apologies, perhaps my explanation is open to misinterpretation. Sorry to trouble you but I feel it is worth clarifying for the avoidance of any doubt.

When I say the invoice was overlooked – the invoice was not raised during 2016/17 and therefore there was no receipt for 2016/17 nor reserved debtor on 31<sup>st</sup> March 2017. To that extent there was no accounting error.

The contract fee is £15,000 in two instalments of £7,500. The error in 2016/17 was administrative in the sense that the due income entry for £15,000 was converted into a transaction of £7,500 to raise the first invoice and thereby we lost any record that a further £7,500 was due and therefore the second invoice for £7,500 was not raised.

This came to light during 2017/18 when the customer queried the two instalments of £7,500 when they had only made one payment of £7,500 in 2016/17. Luckily, they agreed to pay the £7,500 relating to the previous financial year upon receiving an invoice. Hence we invoiced and received £7,500 in 2016/17 and £22,500 in 2017/18. When running variance reports on the system, obviously it flagged this 200% increase in receipts for the budget heading.

I hope that makes sense. If you are saying that as a result of overlooking that a payment was due to us and then rectifying it in a subsequent financial year requires us to amend the accounting records, then of course I will report this to Committee for action. However, I didn't wish my explanation to be misinterpreted that we had overlooked a £7,500 receipt or reserved debtor – that is not the case.

Happy to discuss and clarify further.

Could you let me know?

Many thanks.  
Kind Regards,  
Darren.

Darren Tilley,  
Executive Officer, Town Clerk & Responsible Financial Officer,  
Braunstone Town Council,  
Braunstone Civic Centre,  
Kingsway, Braunstone Town,  
LEICESTER, LE3 2PP.

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Website: [www.braunstonetowncouncil.org.uk](http://www.braunstonetowncouncil.org.uk)

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**From:** SBA [mailto:SBA@pkf-littlejohn.com]  
**Sent:** 16 October 2018 14:52

**To:** Darren Tilley; SBA  
**Subject:** RE: LE0280 2017/18 AGAR Final External Auditor Report and Certificate

Dear Mr Tilly

Thank you for your email.

The Except For Matter raised was as a result of the information provided in the attached 'Explanation of Variances' document for Box 3. The explanation provided states that an Invoice for £7,500 was overlooked, and that the figures should have been £241,036 for 2016/17 and £267,613 for 2017/18.

We trust this addresses your query.

Kind Regards

**SBA Team**

For and on behalf of PKF Littlejohn LLP  
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[sba@pkf-littlejohn.com](mailto:sba@pkf-littlejohn.com)

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**From:** Darren Tilley [<mailto:Darren.Tilley@braunstonetowncouncil.org.uk>]  
**Sent:** 16 October 2018 11:16  
**To:** SBA <[SBA@pkf-littlejohn.com](mailto:SBA@pkf-littlejohn.com)>  
**Subject:** FW: LE0280 2017/18 AGAR Final External Auditor Report and Certificate  
**Importance:** High

Good Morning,

I have a query concerning the Final External Auditor Report and Certificate (LE0280 FRC).

It states "The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR: The figures in Section 2, Box 3 are incorrect for 2016/17 and 2017/2018. The figures should read £241,036 and £267,613 respectively".

I genuinely cannot see how this is the case. Firstly the 2016/2017 figure of £233,536 has been signed off by both internal and external auditors for 2016/2017. Secondly, I have received no correspondence or query concerning the figure of £275,113, which the Town Council signed off for box 3 in 2017/2018, which has also been signed off by the internal auditor. Therefore, please could you investigate as a matter of urgency and provide explanation and justification for your assertion?

Any queries, please do not hesitate to contact me.

Kind Regards,

Darren Tilley,  
Executive Officer, Town Clerk & Responsible Financial Officer,  
Braunstone Town Council,  
Braunstone Civic Centre,  
Kingsway, Braunstone Town,  
LEICESTER, LE3 2PP.

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Fax: 0116 2824785

Email: [darren.tilley@braunstonetowncouncil.org.uk](mailto:darren.tilley@braunstonetowncouncil.org.uk)

Website: [www.braunstonetowncouncil.org.uk](http://www.braunstonetowncouncil.org.uk)

-----Original Message-----

From: PKF Littlejohn LLP [<mailto:sba@pkf-littlejohn.com>]

Sent: 03 October 2018 16:14

To: Darren Tilley

Subject: LE0280 2017/18 AGAR Final External Auditor Report and Certificate

This email was sent to: [darren.tilley@braunstonetowncouncil.org.uk](mailto:darren.tilley@braunstonetowncouncil.org.uk)

Dear Sir/Madam

Following the completion of our review, please find the following documents attached:

- One document containing our completion letter, a Notice of Conclusion of Audit template and our 2nd fee invoice (where relevant);
- If relevant to your smaller authority, a pdf explaining additional fees (Appendix B);
- A pdf of Sections 1 & 2 of the Annual Governance & Accountability Return (AGAR) on which our report is based;
- A pdf of Section 3 of the AGAR which included our 'interim' report already issued to you; and
- A pdf of our Final External Auditor Report and Certificate.

Please note that if you have incurred additional fees for additional work, for example, as a result of challenge correspondence received, these fees are set by the Smaller Authorities' Audit Appointments Limited and can be found using this link <http://www.localaudits.co.uk/fees.html>

Please do not reply to this email address; instead please contact us using the email address given below if you have any queries regarding this information.

Kind regards

**Explanation of variances – pro forma**

Name of smaller authority:  
BRAUNSTONE TOWN COUNCIL

County area (local councils and parish meetings only):  
LEICESTERSHIRE & RUTLAND

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

<b>Section 2</b>	<b>2016/17 £</b>	<b>2017/18 £</b>	<b>Variance £</b>	<b>Variance %</b>	<b>Detailed explanation of variance (with amounts £)</b>
<b>Box 2</b> <i>Precept or Rates and Levies</i>	495,653	519,556	23,903	4.82	N/A
<b>Box 3</b> <i>Total other receipts</i>	233,536	275,113	41,577	17.80	1. £15,000 – Commuted Sums for Thorpe Astley Park. 2. £7,500 – Service Shop SLA, invoice overlooked. i.e 2016/17 should have been £241,036; 2017/18 £267,613, variance £26,577 (11.03%). <i>Balance: £19,077 (8.17%)</i>
<b>Box 4</b> <i>Staff costs</i>	442,384	462,129	19,745	4.46	N/A
<b>Box 5</b> <i>Loan interest/ capital repayments</i>	63,912	63,786	-126	-0.20	N/A
<b>Box 6</b> <i>All other payments</i>	260,510	313,358	52,848	20.29	1. £28,734 – Preparations, Investigations & Consultancy, Shakespeare Park Project. 2. £13,034 – Purchase of New Ride on Mower. <i>Balance: £11,080 (4.25%)</i>
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	4,542,473	4,549,629	7,156	0.16	N/A
<b>Box 10</b> <i>Total borrowings</i>	379,906	335,103	-44,803	-11.79	N/A
<b>Explanation for 'high' reserves</b>	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:  N/A				

## **BRAUNSTONE TOWN COUNCIL**

### **CORPORATE GOVERNANCE SUB-COMMITTEE – 13th JUNE 2019** **POLICY & RESOURCES COMMITTEE – 13th JUNE 2019**

#### **Item 6 - Internal Audit Report 2018/2019 and Internal Audit arrangements 2019/2020**

##### Purpose

To receive the Internal Auditor's Report in respect of compliance with relevant procedures and controls in operation during the financial year ended 31st March 2019 and to appoint an Internal Auditor for 2019/2020.

##### Roles and Responsibilities

The Council members as a whole are responsible for ensuring that the Council maintains proper accounting records together with an appropriate system of internal control along with responsibility for the preparation of annual accounts and the completion of the 'Local Councils in England – Annual Return'.

The Council is required to appoint an Internal Auditor who is independent of the Council's Governance and Financial arrangements.

The internal auditor is responsible for reporting to the Council on the adequacy of the systems of internal control.

##### Scope of Audit and Reporting Requirements

In carrying out the internal audit, the auditor will have full regard to the guidance on Internal Audit set out in "Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements" (March 2018) published by the Joint Panel on Accountability & Governance. Section 4 sets out "Non-statutory guidance for internal audit at smaller authorities".

In addition to the information in Section 4, the Town Council asked the Internal Auditor to consider the following key systems and processes as part of the review:

- proper book-keeping including the cash book;
- standing orders and financial regulations;
- payment controls;
- income controls;
- budgetary controls;
- petty cash procedure;
- payroll controls;
- asset control;
- bank reconciliations;
- year-end procedures; and
- risk management arrangements.

In addition to this work, the Council requires the Internal Auditor to:-

- complete and sign the Internal Audit Section of the Annual Governance and Accountability Return; and
- provide the Council with a written report of findings upon completion of the audit.

### Audit Timetable

Unless specifically required by the Council at any other stage during the financial year, the internal audit will commence after the end of year accounts have been finalised by the Responsible Financial Officer and prior to the meetings of Corporate Governance Sub-Committee and Policy & Resources Committee in June which will consider the Annual Governance Statement, Accounting Statements alongside the Internal Audit Report.

### Appointment of Internal Auditor

The Council previously used North West Leicestershire's Internal Audit Services, who also provide Audit Services to Blaby District Council under a shared services arrangement. On 19th October 2017, North West Leicestershire's Internal Audit Services contacted the Town Council to advise that due to capacity issues going forward and depending on the outcome of the continuing recruitment exercise, they may not be in the position to provide the Town Council's internal audit, since they may not have a suitably qualified person in the post to be able to sign off our Annual Return because this would need to be undertaken by a qualified accountant.

The Leicestershire and Rutland Association of Local Councils (LRALC) set up an Internal Audit Service from 1st April 2018 which, for a fee, provides any member Council with a continually trained and developed, competent, independent, and indemnified Internal Auditor.

With no internal auditor for the 2017/18 financial year, the Council approached the Leicestershire and Rutland Association of Local Councils to request an internal auditor for that year (Policy & Resources Committee, 22nd February 2018, minute 77 and Council, 22nd March 2018, minute 5625) which was provided through their counterparts in Northamptonshire who provided John Marshall to be an LRALC Internal Auditor for Braunstone Town Council in 2017/18.

The cost to Braunstone Town Council for 2017/18, based on having an electorate in excess of 10,000 was £440. This compared to £846 for the Internal Audit by North West Leicestershire District Council in May 2017.

Having received the Internal Audit for 2017/18, the Council agreed on 28th June 2018 (minute 5662) that the Leicestershire and Rutland Association of Local Councils Internal Audit Service be appointed to undertake the Town Council's Internal Audit for the Year Ending 31st March 2019. The fee, based on our electorate of 12709, was also £440.

## Internal Audit for 2018/2019

The Internal Audit was undertaken remotely during April and May and a visit was undertaken on Wednesday 22nd May 2019. A copy of the Internal Audit Report is attached at Appendix 1.

The Responsible Financial Officer has reviewed its recommendations, and in consultation with the Council's Management Team, has drafted a response to the Internal Auditor's Recommendations, which is attached at Appendix 2.

The Internal Auditor has completed the appropriate section of the Annual Governance and Accountability Return, which is attached at Appendix 3, to confirm that appropriate accounting arrangements are in place.

This is the second year that the Council has used the Internal Audit service provided through Leicestershire and Rutland Association of Local Councils. Given the service is both competent and represents value for money; it is recommended that the Council appoint Leicestershire and Rutland Association of Local Councils to be the Council's Internal Auditor for 2019/20.

## Recommendations

(THAT IT BE RECOMMENDED TO POLICY & RESOURCES COMMITTEE)  
THAT IT BE RECOMMENDED TO COUNCIL

1. that the observations of the Internal Audit (attached at Appendix 1 of the report) be noted and that the recommendations for improvement, along with the proposed response, as set out in the Improvement Action Plan (attached at Appendix 2 of the report), be adopted; and
2. that the Leicestershire and Rutland Association of Local Councils Internal Audit Service be appointed to undertake the Town Council's Internal Audit for the Year Ending 31st March 2020.

## Reasons

1. To ensure that the observations of the Internal Audit would be addressed with appropriate and balanced measures.
2. To ensure arrangements were in place for compliance with Accounts and Audit Regulations.

**APPENDIX 1****Annual Internal Audit Report**

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Braunstone Town Council		
Name of Internal Auditor:	John Marshall	Date of report:	23.05.2019
Year ending:	31 March 2019	Date audit carried out:	22.05.2019

*Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit. This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. Consequently the report is limited to those matters set out below.*

***The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.***

**To the Chairman of the Council:**

I met with Darren Tilley, Executive Officer and Town Clerk on 22 May to carry out the year-end internal audit of the Council. I would take this opportunity to thank Darren and his staff for their time and assistance.

During the course of the audit, I examined the Council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the proper practices as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control, data security and back-up and year-end procedures.

I also sought evidence that the previous year's reports from Internal and External Auditors had been properly reported to and actioned by the Council; they had. As a result of this audit, I would draw your attention to the following issue that the Council should consider and address *viz*,

- as the annual turnover exceeds £200,000, the Council must comply with the government's Local Government Transparency Code 2015; the information that must be made publically available is set out at Annex A of the Code. Not all of that information is currently displayed on the Council's website - I particularly noted deficiencies regarding pay multiples and contract information - and a review should be conducted to ensure that the required information is a) displayed and b) current
- I identified some inconsistencies between the Council's Standing Orders and Financial Regulations with respect to some financial requirements, especially in respect of contracts and tendering. Additionally, the internal controls regime put in

place by the Council as a result of comments made by me in last year's report should be incorporated into the Financial Regulations at reg 2.2.

Through examination of information provided on the council's website and the inspection of hard evidence and questioning, I tested all of the objectives of Internal Controls that I am required to consider and that are set out in the Annual Governance and Accountability Return (AGAR). Standards of governance and financial management remain high at this Council and based on my findings in the areas examined, I am satisfied that in all significant respects the internal control objectives were achieved throughout the financial year. Accordingly, I have completed and signed off the Internal Audit Report, part of the Annual Return (AGAR) as required.

John Marshall, CiLCA  
 Internal Auditor to the Council  
 07505 139832  
 wjm.marshall1@gmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2018</b>	<b>Year ending 31 March 2019</b>
1. Balances brought forward	312,803	268,199
2. Annual precept	519,556	574,107
3. Total other receipts	275,113	188,871
4. Staff costs	462,129	463,924
5. Loan interest/capital repayments	63,786	60,891
6. Total other payments	313,358	269,580
7. Balances carried forward	268,199	236,782
8. Total cash and investments	250,239	229,438
9. Total fixed assets and long term assets	4,549,629	4,551,639
10. Total borrowings	335,103	289,474

## APPENDIX 2 – INTERNAL AUDIT IMPROVEMENT PLAN

Observation	Risk	Recommendations	Priority	Braunstone Town Council Response to Recommendations	Officer Responsible	Action Date
As annual turnover exceeds £200,000, the Council must comply with the Local Government Transparency Code 2015 (the information that must be made publically available is set out at Annex A of the Code).	Not all of that information is currently displayed on the Council's website, particularly noted deficiencies regarding pay multiples and contract information, which could result in challenge.	A review should be conducted to ensure that the information required by the Local Government Transparency Code 2015 is a) displayed on the Council's website and b) current.	M	<ol style="list-style-type: none"> <li>1. Undertake review of information, ensure it is updated and republish on the Council's Website.</li> <li>2. Schedule and undertake an annual review.</li> </ol>	Executive Officer & Town Clerk	Sept 2019
<p>Inconsistencies between the Council's Standing Orders and Financial Regulations with respect to some financial requirements.</p> <p>The Budget controls recommended by the Internal Audit 2018 have not been included in Financial Regulations.</p>	<p>Potential contractors (for contracts over £3,000 and below £25,000) may challenge the process.</p> <p>The quarterly report to Policy &amp; Resources Committee may be discontinued without due process.</p>	<p>Update Financial Regulation on contracts and tendering to reflect Standing Orders.</p> <p>Include internal controls implemented following last year's internal audit at Financial Regulation 2.2.</p>	M	Include changes in annual review of Financial Regulations to be considered by Policy & Resources Committee in April 2020 and Annual Council in May 2020.	Executive Officer & Town Clerk	March 2020

Braunstone Town Council

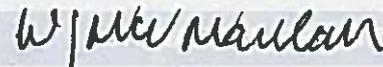
This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 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	Agreed? Please choose one of the following		
	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.	✓		
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 and year-end bank account reconciliations were properly carried out.	✓		
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 2017/18, it met the exemption criteria and correctly declared itself exempt. ( <i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i> )			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable ✓

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: **22/05/2019** DD/MM/YY  
 Name of person who carried out the internal audit: **John Marshall** INTERNAL AUDITOR

Signature of person who carried out the internal audit:  ED Date: **22/05/2019**

\*If the response is 'no' you must include a note to 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).

## BRAUNSTONE TOWN COUNCIL

### CORPORATE GOVERNANCE SUB-COMMITTEE – 13th JUNE 2019 POLICY & RESOURCES COMMITTEE – 13th JUNE 2019

#### Item 7– Annual Governance Statement 2018/2019

##### Purpose

To ensure sound systems of internal control, including the management of risk and the preparation of accounting statements during the financial year ended 31st March 2019 and to recommend to Council adoption of the Annual Governance Statement 2018/2019.

##### Background

Under the Regulations it is the Council as a whole that is responsible in law for ensuring that financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of functions and which includes arrangements for the management of risk. Under the regulations, all local councils are required to conduct a review at least once a year of the effectiveness of their system of internal control, in accordance with proper practices.

##### Annual Governance Statement

As part of the Annual Governance and Accountability Return, the Council has to demonstrate that it is compliant with the statements set out in Section 1, Annual Governance Statement:

- 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.**

*Prepared accounting statements in accordance with the Accounts and Audit Regulations.*

- a) *Budgeting:* Following the decision of Blaby District Council to no longer pass on the share of Council Tax Support Grant and New Homes Bonus, the Council reviewed its Medium Term Priorities and Financial Planning arrangements at Policy & Resources Committee and Council in November 2018 ahead of each Standing Committee reviewing its priorities and objectives alongside its budget and capital plan requirements for 2019/2020 in December 2018 and January 2019. The Council approved the Business Plan, Capital Plan and budget when setting the precept for 2019/2020 on 31st January 2019.

Each Standing Committee receives a report setting out income and expenditure to date against the budget once each cycle.

- b) *Accounting Records and Supporting Documents:* Operational expenditure transactions are authorised by two account signatories and each Standing Committee receives a list of all expenditure transactions since the previous report.

The Council uses Finance and Facilities Management Software packages provided by Edge IT, which record all transactions and provide tracking and reporting of overdue invoices/receipts and orders/payments.

- c) *Bank Reconciliation:* for the General Operating Account and Payroll Account is undertaken monthly and for the investment account is undertaken quarterly. The Finance System lists transactions to be reconciled and both the reconciliation report and bank statement are signed by the officer reconciling the account and counter signed by the Responsible Financial Officer/Deputy Responsible Financial Officer.

Following the recommendations of the Internal Audit in May 2018, Policy & Resources Committee receive a summary of the Council's Cash and Reserves following the end of each quarter.

- d) *Investments:* The Council maintains a high interest, 90 day notice account, which contains reserves and surplus' monies.
- e) *Statement of Accounts:* the accounting statements have been submitted:
- Corporate Governance Sub-Committee, 13th June 2019 (item 8);
  - Policy & Resources Committee, 13th June 2019 (item 8); and
  - will be submitted to Full Council on 27th June 2019 (the deadline date for determining the Accounting Statements is 30th June).

For the purpose of the Regulations, Braunstone Town Council is currently classed as a smaller authority (as defined by the Accounts and Audit Regulations 2011) whose gross annual income or expenditure is less than £6.5 million. Accordingly it is audited under the intermediate level review.

**2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.**

*Made proper arrangements and accepted responsibility for safeguarding public money and resources.*

- a) *Standing Orders and Financial Regulations:* The Council's systems of internal controls are set out in the Standing Orders and Financial Regulations, which were thoroughly reviewed in May and June 2016, taking into account the Public Contracts Regulations 2015 and other legislative changes and guidance and advice on good practice.

The Council reviews its Standing Orders and Financial Regulations on an annual basis and modifications were approved at Annual Council to the Standing Orders on 10th May 2018 and to the Financial Regulations on 11th May 2017.

In addition we have adopted the 'Braunstone Area Office – Operational Instructions and Procedures' for Customer Service Shop transactions.

- b) *Safe and Efficient Arrangements to Safeguard Public Money:* An official order is issued for all work, goods and services except where there is a formal contract. Orders are issued following receipt of a signed requisition request, which must be counter signed by a Manager. Upon

receipt of an invoice, payment is authorised by two members of the council or one member of the council and the Executive Officer & Town Clerk (where he did not issue the order).

All monies received are paid into the bank, usually weekly; the origin of each receipt is entered on the paying-in slip.

The Financial Regulations provide for Policy & Resources Committee to approve banking arrangements, including account signatories, and arrangements for the use of corporate credit cards.

The Responsible Financial Officer and Deputy Responsible Financial Officer have undertaken Finance training provided through the National Association of Local Councils. The Responsible Financial Officer provides financial responsibilities training for all Councillors. New Councillors have also received financial responsibilities training through the National Association of Local Councils.

An assessment of financial risks is attached at Appendix 1.

- c) *Employment:* Employment Contracts, establishment posts and pay scales are approved by the Policy & Resources Committee. Transfer of monies into the payroll account is authorised by two members of the Council. Payment of salaries and expenses are authorised by the Responsible Financial Officer. The Council is a member of the Local Government Pension Scheme and fully complies with the requirements to auto-enrol employees into the pensions scheme.
- d) *VAT:* The Financial Management System records VAT payed and received and produces reports for the Responsible Financial Officer who is responsible for submitting an accurate and timely VAT Return. All VAT Returns were submitted on time. The Responsible Financial Officer and Deputy Responsible Financial Officer have undertaken VAT Training provided through the National Association of Local Councils.
- e) *Fixed Assets and Equipment:* are regularly inspected in accordance with the regulations and the inspection regime set out in the Health & Safety Policy and associated Risk Assessments.

During the year, the Council renewed its CCTV systems at its Centres and approved its extension to parks (Policy & Resources Committee, 14th June 2018, minute 17). The old CCTV cameras were disposed of as part of the installation contract.

- f) *Loans and Long Term Liabilities:* The Council anticipated borrowing during the year for the Shakespeare Park Improvement Project; however, slippage in the project timescales meant there was no new borrowing during the 2018/19 financial year.

The Council continued to repay capital and interest on existing Public Works Loan Board loans, for which provision is made in the annual budget and, in accordance with the loan repayment requirements.

- g) *Review of Effectiveness:* an Internal Audit was undertaken by a competent and independent person in May 2019, which will be considered by the Council's Corporate Governance Sub-Committee as part of its wider annual review of effectiveness in order to report to Policy & Resources Committee and Council on compliance with the provisions set out in the Annual Governance Statement.

**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 the Council to conduct its business or manage its finances.**

*Only done what we have the legal power to do and have complied with proper practices in doing so.*

- a) *Acting within its powers:* the relevant legal powers for all the Council's activities are listed in the annual Budget and Precept and future estimates report and appendices considered by Policy & Resources Committee in January each year and subsequently approved by Full Council.
- b) *General Power of Competence:* Braunstone Town Council determined on 10th September 2015, that it meet the eligibility criteria in paragraph 2 of the schedule to The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012. SI 2012 No. 965 and was an eligible local council for the purpose of completing any activity undertaken in exercise of the General Power of Competence. Where the General Power of Competence is to be used, the details are set out in the report of the Executive Officer & Town Clerk to Committee / Council as appropriate.

There were no cases where the power was used during the 2018/2019 financial year.

- c) *Regulations and Proper Practices:* The Executive Officer & Town Clerk reports to Committee when regulations require a change to policy, duties and responsibilities, service structure, or requires resources. The Town Council is a member of the Leicestershire & Rutland Association of Local Councils/National Association of Local Councils and has direct access to legal advice. In addition, the Town Council sources its Employment Advice and Support from Personnel Advice & Solutions Ltd and subscribes to services and advice from the Local Government Association. The Executive Officer & Town Clerk is a member of the Society of Local Council Clerks who also provide support and advice.

Annual reviews are undertaken of the Standing Orders and Financial Regulations to ensure compliance. Council policies are reviewed at least every 3 years or as a result of legislative changes.

An annual audit and detailed review of proper practices is undertaken by the Corporate Governance Sub-Committee in June, who directly report to Policy & Resources Committee and full Council.

- d) *Actions during the year:* the Executive Officer & Town Clerk as the principle legal advisor, attends all decision making Committees and Full Council; where decisions are required a report/supporting material is

issued in advance with the agenda and recommendations included. All decisions (including those taken under delegated authority) are recorded.

**4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.**

*During the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*

- a) *Exercise of public rights:* for the Year Ending 31<sup>st</sup> March 2018, in accordance with the Accounts & Audit Regulations 2015, the Council published and made available the unaudited accounting records from 2nd July until 10th August 2018, for electors to inspect.
- b) *External Auditor's Review:* The External Audit was completed on 3rd October 2018. Nevertheless, a notice was published to electors on 1st October 2018, in accordance Accounts and Audit Regulations 2015 (SI 2015/234), giving notice of the incomplete external audit and the right of electors to inspect the Annual Return. Following consideration by Policy & Resources Committee on 1st November 2018 of the conclusion of the external audit, a notice was published on 2nd November 2018 under the Accounts and Audit Regulations 2015 (SI 2015/234) of the conclusion of the audit and the right of electors to inspect the Annual Return and review the findings of the external audit.

**5. We carried out an assessment of the risks facing the Council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.**

*Considered and documented financial and other risks and have dealt with them properly.*

- a) *Identifying and assessing risks:* The Council identifies, assesses and records risks that could have financial and reputational consequences. The corporate risks are attached at Appendix 1.

During 2017/2018, both the Business Continuity Plan and Health & Safety Policy were reviewed and were the subject of consultation with Councillors, staff, partners and professional advisors. Both revised and updated policies were formally adopted on 30th April 2018. Fire Risk Assessments as required by Regulatory Reform (Fire Safety) Order 2005 were completed on 25th April 2016 by Vital, which also included a General Risk Assessment. As a result of these, a Fire Risk Assessment checklist is completed every three months and the daily checklists were updated.

Following an assessment of the following:

- Safety check of Fire Doors
  - Water testing for Legionnaires disease
  - Asbestos survey
  - Safety checks and locations of smoke detectors
- procedures and safety check processes were updated.

The Health & Safety Consultative Group carried out a review of risk assessments as follows:

- (a) *Cash Handling & Transport* and *Icy Surfaces* were updated;
- (b) *Asbestos* was reviewed and considered fit for purpose;
- (c) *Litter Picking (Franklin Park Working Group)* was deleted, since the working group has disbanded and therefore the risk assessment was no longer applicable; and
- (d) a new risk assessment, *Shared Spaces at Thorpe Astley Community Centre*, was agreed between relevant parties and adopted following the opening of the General Practice Branch Surgery at the Centre given a Pre-school also operates at the Community Centre.

The risk assessment review programme ensures that all risk assessments are reviewed at least every 3 years and following an incident or the issuing of new guidance are revisited.

Following the review and adoption of a new Health & Safety Policy, the Health & Safety Consultative Group adopted a revised process for Display Screen Equipment Assessments.

Banking – Compensation Scheme – with effect from 31<sup>st</sup> December 2010 the Government Scheme offers full compensation up to £85,000 per saver or authorised institution.

- b) *Addressing risks:* A review was undertaken of the Council's Insurance Policy and Assets Register in October when the Policy was due for renewal. As part of the renewal of insurance in 2016, the Council's buildings (Braunstone Civic Centre, Thorpe Astley Community Centre and Mossdale Pavilion and workshop) were revalued to ensure that the insurance value was sufficient for rebuild. The new Shakespeare Park Pavilion will be valued once building work has completed. The revised valuations have been included in the insurance policy and have been included under the "Insurance Value" column of the Fixed Assets List, which forms part of the Accounting Statements.

During May 2018 ROSPA undertook the annual inspections of all Braunstone Town Council play areas including play areas, Multi Sports areas, teenage areas and the skate park area. The written reports were received on 4th May 2018 for each play area inspected. The inspections included reports on fencing, litter bins, safety surfaces and play equipment with priorities for work marked low, medium or high.

No high priority items were noted for any of the Town Council's play areas. A number of medium priority areas were highlighted in the reports with the majority of these items marked as a low risk factor and consisted of minor shrinkage at the edges of wet pour safety surfaces. The minor works to the safety surfaces were undertaken during the annual winter works programme.

Five items had been highlighted with medium Risk Levels but with a Risk score of 10 and above:

- 1) Decay to post of parallel bars on Holmfield Park;
- 2) Sharp point on fence at Franklin Park;
- 3) Decay to wooden posts on swing on Mossdale Meadows;

- 4) Repair to MUGA fence at Lakin Drive; and
  - 5) Replacement chain link on Swing on Lakin Drive;
- these were reported to Policy & Resources Committee on 14th June 2018 (minute 9) and were completed with immediate effect.

A list of the Town Council's fixed assets were revised and updated during 2018/2019 following the installation of new CCTV equipment. The Insurance Policy was updated to include new items purchased and remove those disposed of.

On 14th June 2018, Policy & Resources Committee reviewed the Council's systems of internal control, including the management of risk, in order to determine whether there were sound systems of internal control and management of risk.

Queries were raised about the Town Council's Public Liability Insurance Cover, which is up to £5m in any one claim. The Committee were concerned that it might not adequately cover the levels of risk in the context of the services provided by the Council.

Therefore, to ensure that the level of public liability cover adequately reflected the levels of risk in the context of the services the Council provided, Policy & Resources Committee agreed "that the required level of public liability insurance cover be reviewed ahead of the annual renewal date for the Council's corporate insurance policy" (minute 7, resolution and reason 1).

The review ascertained that the discount rate that insurers can apply when settling liability claims that have resulted in serious/life changing injuries has recently been reduced and the Council's insurance broker advised that this was already having an impact on the level at which settlements were being agreed. In light of this advice and following the feedback from Parish Clerks contacted and a detailed discussion by the Council's Officer Management Team, £5m for Public and Products Liability cover was considered to be too low, particularly where responsibility includes events, public realm and play equipment. Therefore, on 1st November 2018, Policy & Resources Committee agreed "that the Council obtain Public and Products Liability Insurance cover for 2018/2019 at £10 million" (minute 44).

The Town Council's insurance policy covers the following risks:-

Public Liability	up to £10m any one claim	
Employers Liability	up to £10m any one claim	
Money	£10,000 cash in transit, £10,000 in safe	
Fidelity Guarantee	£287,054.00	
Wage roll	£456,565.00	
Business Interruption Gross Rentals (Including Thorpe Astley Community Centre)		£161,627.00
Braunstone Civic Centre (Maximum Indemnity Period:- 12 months)		£51,000.00
Official Indemnity, Libel and Slander		£456.565.00

The Town Council had no insurance claims during the year.

In November 2018, the Town Council's Insurers settled a personal injury case of 5th July 2017, under our Employer's Liability Insurance. The details of this insurance claim and the actions being taken were reported to the Policy & Resources Committee on 24th August and 26th October 2017.

**6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.**

*Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the Council.*

- a) *Internal Audit:* an Internal Audit was undertaken John Marshall, through the Leicestershire & Rutland Association of Local Councils' Internal Audit Services on 22nd May 2019, which will be considered by the Council's Corporate Governance Sub-Committee as part of its wider annual review of effectiveness in order to report to Policy & Resources Committee and Council on compliance with the provisions set out in the Annual Governance Statement.
- b) *Provision of Information:* Internal Audit had access to all the end of year financial reports and associated records and the Council's policies, strategies, agendas and minutes. The Responsible Financial Officer and Deputy Responsible Financial Officer were available to assist the Internal Auditor in his work.

**7. We took appropriate action on all matters raised in reports from internal and external audit.**

*Responded to matters brought to our attention by internal and external audit.*

The overall opinion of the Internal Audit in 2017/2018 was that systems are operating efficiently and effectively. The Internal Audit report and recommendations for improvement were be considered by the Council's Management Team, Corporate Governance Sub-Committee and Policy & Resources Committee. A copy of the report, action plan and action taken is attached at Appendix 2.

The external audit was concluded on 3rd October 2018, which stated:

*"The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:*

- *The figures in Section 2, Box 3 are incorrect for 2016/17 and 2017/18. The figures should read £241,036 and £267,613 respectively".*

On 1st November, Policy & Resources Committee received a report concerning the outcome of the external audit and considered the Council's response. The Committee resolved:

1. *that the reports of the external auditor, PKF Littlejohn LLP (Appendix 1 and 2), be received and noted and published alongside the Responsible Financial Officer's explanation and clarification (Appendix 3) of the variance in the submitted figures between 2016/17 and 2017/18 in box 3 of section 2 of the Annual Governance and Accountability Return (Appendix 4); and*
2. *that based on the external auditor's final report recommendations, the revised outturn figures, as detailed in the table under the section "Annual Governance and Accountability Return" in the report, be used as the 2017/2018 (prior year comparatives) when submitting the Annual Governance and Accountability Return for the year ending on 31st March 2019.*

The reasons for the Committee's decision were:

1. *to ensure that there is transparency between the outturn figures approved by the Council, Internal Auditor and External Auditor in 2016/17 and approved by the Council and Internal Auditor in 2017/18, including the variance information provided to the External Auditor for review, noting that the accounts were prepared on an income and expenditure basis; and*
2. *to ensure that the Annual Governance and Accountability Return for 2018/19 would be in compliance with the outcome of the audit process for 2017/18, while noting that the balance at the start of 2016/2017 and at the end of 2017/2018 would not be affected by the changes required by the External Auditor.*

- 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 the Council and, where appropriate have included them in the accounting statements.**

*Disclosed everything the Council should have about its business activity during the year including events taking place after the year-end if relevant.*

Council considered medium term priorities and financial planning on 22nd November 2018. This document forms the framework for assessing the Council's priorities and future financial risks when developing its budget estimates for 2019/2020.

The Council's Medium Term Priorities and Financial Planning strategy assessed the impact of the following Financial Pressures for the period until 2023/2024, based on the following pressures:

- the full cost of auto-enrolment of all eligible employees into the pension scheme, with a 2% pay increase each year;
- additional staffing costs as a result of TUPE of Library staff and the NJC scale point review;
- 2%, the Bank of England target inflation rate, being added to estimated expenditure;
- financing additional borrowing for the Shakespeare Park improvements
- that the Council will make diminishing savings (up to 2022/2023) to offset increases in cost and the loss of the Council Tax Support Grant; and

- that the base budget predicted when setting the Council Tax equates to the actual income and expenditure.

The strategy sets these within the political and economic context and expected changes to the provision of services.

**9. Trust funds including charitable – in our capacity as the sole managing trustee we have discharged our accountability responsibilities for the funds(s)/assets, including financial reporting and, if required, independent examination or audit.**

*Met all of our responsibilities where the Council is a sole managing trustee of a local trust or trusts.*

Not Applicable. The Council is not a sole managing trustee of trust/charitable funds.

Recommendation

(THAT IT BE RECOMMENDED TO POLICY & RESOURCES COMMITTEE)

THAT IT BE RECOMMENDED TO COUNCIL that the systems of internal control and management of risk be confirmed as sound and that Section 1, Annual Governance Statement 2018/19, of the Annual Governance and Accountability Return 2018/2019, attached at Appendix 3 of the report, be completed, signed and submitted accordingly.

Reason

Having reviewed the control measures for each of the areas listed on the Annual Governance Statement and the assessment of risks facing the Council and associated mitigating measures, the Corporate Governance Sub-Committee were confident that to the best of their knowledge and belief, with respect to the Accounting Statements for the year ended 31st March 20189, there were sound systems of internal control and management of risk.

## BRAUNSTONE TOWN COUNCIL: RISK MANAGEMENT – 1st JUNE 2019

Area	Risk	Level	Controls <i>(bold indicates areas where work is needed)</i>
Assets	Protection of physical assets	L	Buildings 'All Risks' insurance. Value increased annually by RPI. Fixed Assets list, which is published as part of the Accounting Statements, details Insurance Values for Buildings, Civic Regalia, Infrastructure (including CCTV, fences, sculptures and street furniture) and Recreation, Sports & Play Equipment.
	Security of buildings, equipment etc	L	Civic Centre, Thorpe Astley Community Centre and Mosssdale Meadows Garage are protected by CCTV and alarm call-out system. Shakespeare Park Store has a stand alone alarm system.
	Maintenance of buildings & Equipment etc	L-M	Buildings currently maintained in accordance with maintenance schedules. Annual ROSPA Report on Play Equipment – any remedial work undertaken on Winter Works Programme. Planned programme of electrical and safety equipment in place – In accordance with the Council's Safety Statement the Resources & Facilities Manager and the Senior Groundspersons are responsible for maintaining the Work Equipment Inventory, Legionella Inspection Regime and Equipment Maintenance Schedules (Form BTC 60)

Area	Risk	Level	Controls <b>(bold indicates areas where work is needed)</b>
Finance	Banking	M	<p>A minimum of two Current Accounts with the Co-operative Bank are maintained, a general account and a payroll account. Banking Arrangements are governed by Section 5 of the Council's Financial Regulations adopted on 30th June 2016 and revised on 11th May 2017.</p> <p>Out of £229,438.14 total cash and investments on 31<sup>st</sup> March 2019, £159,148.18 is invested with a Cambridge Building Society 90 Day Notice Account.</p> <p>The government Compensation Scheme offers full compensation up to £85,000 per saver or institution. The Council currently has its financial resources with two banking institutions.</p>
	Risk of consequential loss of income	L	<p>Insurance cover. This will be reviewed at the next renewal date to take account of the additional revenue from the Council's Community Centres. Important documents stored in fire proof safe and scanned onto the computer network, which is backed-up at Thorpe Astley Community Centre.</p> <p>The Council's Computer Booking System and Accounts Package are backed up daily on-line off the premises by the Package provider.</p>
	Loss of cash through theft or dishonesty	L	<p>The Council's systems of internal control are set out in the Financial Regulations revised on 11th May 2017. In addition we have adopted the 'Braunstone Area Office – Operational Instructions and Procedures' for Connect Service Shop transactions.</p>

Area	Risk	Level	Controls <b>(bold indicates areas where work is needed)</b>
Finance (cont.)	Loss of cash through theft or dishonesty (cont.)		The Council's Insurance Policy Limit to Employee Dishonesty has been raised to £287,054 (half the precept income, which is received in two instalments).
	Financial controls and records	L	Monthly bank reconciliations are prepared by the officer administering day to day finances and checked by the Executive Officer & Town Clerk. Two signatories on cheques and internet banking payments. Each Standing Committee receives a list of all expenditure transactions since the previous report. Policy & Resources Committee receive a summary of the Council's Cash and Reserves following the end of each quarter. Internal and external audit.
	Comply with Customs and Excise Regulations	L	Use help line when necessary. VAT payments and claims calculated by Executive Officer & Town Clerk. Internal and external auditor check.
	Sound budgeting to underlie annual precept	L	Policy & Resources Committee and Council receive detailed budgets in the late autumn. Precept derived directly from this. Expenditure against budget reported to Committees once each cycle.
	Complying with borrowing restrictions	L	No new borrowing. Potential future borrowing has been identified in relation to large projects on the Council's Capital Plan (approved by Council on 31st January 2019. These include renovation/rebuild of Shakespeare Park Pavilion.

Area	Risk	Level	Controls (bold indicates areas where work is needed)
Liability	Risk to third party, property or individuals	M	Insurance in place. Open spaces checked weekly. Trees investigated annually and when damage reported. Risk assessments of individual events carried out as necessary.
	Legal liability as consequence of asset ownership (especially playgrounds)	M	Insurance in place. Weekly checks of playgrounds and written records kept. Annual checks by ROSPA of playgrounds.
Employer Liability	Comply with Employment Law	L	The Council has commissioned the services of a professional Human Resource advisor, Personnel Advice & Solutions Ltd, to advise and support the Council on all employment matters. Membership of various national and regional bodies including Local Government Association, Society of Local Council Clerks, National Association of Local Councils. DIS checked weekly for updates. The Council has insurance for Employer's Liability.
	Comply with Tax & National Insurance requirements	L	Regular advice from HMRC and Sage. Internal and external auditor carries out annual checks.
	Safety of Staff and visitors	L-M	Panic alarms and CCTV fitted at Civic Centre and Thorpe Astley Community Centre. Regular risk assessment checks and reviews undertaken by the Health & Safety Consultative Group. Health & Safety Policy, reviewed and adopted in April 2018.

Area	Risk	Level	Controls <b>(bold indicates areas where work is needed)</b>
Legal Liability	Ensuring activities are within legal powers	L	Executive Officer & Town Clerk to clarify legal position on any new proposal. Legal advice to be sought where necessary, including from National Association of Local Councils.
	Proper and timely reporting via the Minutes	L	Council meets six times per annum and always receives Minutes of Standing Committees held in interim. Minutes made available to press and public at the Civic Centre and via the web site.
	Proper document control	L	Original leases deeds etc stored at in fire proof safe and at the Council's Solicitors office. Agreements and documentation made since 2015 have been scanned onto the computer network, which is backed-up at Thorpe Astley Community Centre.
Councillor propriety	Registers of Interests and gifts and hospitality in place	L	Register of interest completed. Gifts and hospitality register is available for public inspection during normal office hours

## Internal Auditor's Report – Improvement Action Plan 2017/2018

Observation	Risk	Recommendations	Priority High/ Medium /Low	Braunstone Town Council Response to Recommendations	Officer Responsible	Action Taken (Date)
The Council's Financial Regulations are based on the National Association of Local Councils template; the Council has opted to make a number of changes and variations to better reflect the nature and scale of its financial systems and procedures.	Care must be taken to ensure that any changes made do not afford, inadvertently a lower standard of protection than that provided by the model template, that itself reflects legal requirements and the proper practices.	A simplified summary financial report be submitted to the Policy & Resources Committee, at least quarterly to include details of reserves held and bank reconciliations, which would aid understanding and transparency	M	Recommended report to be added to the agendas of the next Policy & Resources Committee meeting one month after the end of each quarter.	Executive Officer & Town Clerk	Included on Policy & Resources Committee agendas on: <ul style="list-style-type: none"> <li>• 23rd August</li> <li>• 1st November</li> <li>• 14th February</li> <li>• 11th April.</li> </ul>
The council should consider the requirements of the Equality Act 2010.	To ensure that any necessary reasonable adjustments have and can be made, both actually and on a contingency basis for all reasonably foreseeable eventualities.	Any changes to existing procedures should be incorporated into the council's risk management assessment and protocols.	L	To review insurance cover to ensure that claims under the Equality Act are covered.	Executive Officer & Town Clerk	Executive Officer & Town Clerk reviewed as part of annual insurance renewal (October 2018)

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2019, that:

	Agreed		'Yes' means that this authority:
	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

\*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 should be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

**Other information required by the Transparency Codes** (not part of Annual Governance Statement)  
 Authority web address

AUTHORITY WEBSITE ADDRESS

## BRAUNSTONE TOWN COUNCIL

### CORPORATE GOVERNANCE SUB-COMMITTEE – 13th JUNE 2019 POLICY & RESOURCES COMMITTEE – 13th JUNE 2019

#### Item 8 – Accounting Statements 2018/2019

##### Purpose

To receive the End of Year Accounts for the financial year ended 31st March 2019 and to recommend to Council adoption of the Accounting Statements 2018/2019.

##### Accounting Statements

The Year end for the financial year 2018/2019 has now been completed in order to report the following as required by the Annual Governance and Accountability Return:

1. Balances brought forward	£268,198.63
2. (+) Annual precept	£574,107.00
3. (+) Total other receipts	£188,870.62
4. (-) Staff costs	£463,923.55
5. (-) Loan interest / capital repayments	£60,891.04
6. (-) Total other payments	£269,579.65
7. (=) Balances carried forward	£236,782.01
8. Total cash and investments	£229,438.14
9. Total fixed assets and long term assets	£4,551,639.29
10. Total borrowings	£289,474.07

The following reports form part of the audited year end accounts:

- Consolidated Balance Sheet (Appendix 1)
- Income & Expenditure Account (Appendix 2)
- Financial Summary – Cashbook (Appendix 3)
- Reserves (Appendix 4)
- Financial Budget Comparison (Appendix 5)
- Schedule of Fixed Assets (Appendix 6)
- Details of Borrowing and Repayments (Appendix 7)
- Summary of VAT Returns and Reclaims (Appendix 8)

Section 2, Accounting statements 2017/18, of the Annual Governance and Accountability Return for the year ended 31st March 2018 is attached at Appendix 9.

##### Internal Audit

A review of the annual accounts for the year ending 31<sup>st</sup> March 2019 was carried out by the Internal Auditor and they were found to have been prepared on the correct basis and were supported by adequate audit trails to underlying records. The Internal Auditor has completed appropriate section of the Annual Governance and Accountability Return to confirm that appropriate accounting arrangements are in place (see item 6 on the agenda, Appendix 3).

## External Audit

For the purpose of the Regulations, Braunstone Town Council is currently classed as a smaller authority (as defined by the Accounts and Audit Regulations 2011) whose gross annual income or expenditure is less than £6.5 million. Accordingly it is audited under the intermediate level review.

For the intermediate level review, the External Auditor requires additional documentation:

- Bank reconciliation summary
- Explanation of any significant variances
- Reconciliation between Section 2, Boxes 7 and 8

which is attached at Appendix 10.

Further to this, the External Auditor will be provided with:

- information about the Council's Annual Review of Risk Management; and
- the action taken as a result of the external audit concluded on 3rd October 2018 (referred to in the previous agenda item, Annual Governance Statement 2018/2019, at paragraph 7, and was reported to Policy & Resources Committee on 1st November 2018), including the adjustment of the prior year (2017/18) comparatives in Section 2, Accounting statements 2018/19, of the Annual Governance and Accountability Return for the year ended 31st March 2019 (Appendix 9).

## Recommendation

(THAT IT BE RECOMMENDED TO POLICY & RESOURCES COMMITTEE)  
THAT IT BE RECOMMENDED TO COUNCIL that Section 2, Accounting statements 2018/19, of the Annual Governance and Accountability Return for the year ended 31st March 2019, attached at Appendix 9 of the report, be completed, signed and submitted accordingly.

## Reason

The Corporate Governance Sub-Committee, having carried out an assessment of the effectiveness of the Council's financial arrangements, concluded that there were sound systems of internal control. The Internal Auditor, having reviewed the annual accounts, found the Accounting Statements to have been prepared on the correct basis and were supported by adequate audit trails to underlying records.

# Consolidated Balance Sheet

Unaudited

31/03/18

£

31/03/19

£

	<b>Long Term assets</b>	
157,963.45	Investments	159,148.18
<u>157,963.45</u>	<b>TOTAL LONG TERM ASSETS</b>	<u>159,148.18</u>
	<b>Current assets</b>	
0.00	Investments	0.00
0.00	Loans Made	0.00
0.00	Investments	0.00
<u>0.00</u>	Stocks	<u>0.00</u>
12,858.14	VAT Recoverable	8,248.63
9,187.50	Debtors	3,168.52
0.00	Payment in Advance	0.00
92,275.96	Cash in Hand at Bank	70,289.96
<u>114,321.60</u>	<b>TOTAL CURRENT ASSETS</b>	<u>81,707.11</u>
<u>272,285.05</u>	<b>TOTAL ASSETS</b>	<u>240,855.29</u>
	<b>Current liabilities</b>	
0.00	Loans Received	0.00
0.00	Temporary Borrowing	0.00
0.00	VAT Payable	0.00
2,779.96	Creditors	3,956.38
1,306.46	Receipts in Advance	116.90
<u>4,086.42</u>	<b>TOTAL CURRENT LIABILITIES</b>	<u>4,073.28</u>
<u>268,198.63</u>	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>236,782.01</u>
0.00	Long Term Borrowing	0.00
0.00	Deferred Liabilities	0.00
0.00	Deferred Credits	0.00
<u>0.00</u>		<u>0.00</u>
<u>268,198.63</u>	<b>NET ASSETS</b>	<u>236,782.01</u>
	<b>Represented by</b>	
174,823.51	General Fund	177,658.15
93,375.12	Open Spaces Commuted Sums	56,375.12
	(carry over)	
0.00	Town Mayor's Charity	2,748.74
<u>268,198.63</u>		<u>236,782.01</u>

Signed \_\_\_\_\_

Chairman

Date \_\_\_\_\_

AUDIT OPINION \_\_\_\_\_

\_\_\_\_\_  
Responsible Financial Officer

Unaudited

# Income and Expenditure Account

31/03/18 £		31/03/19 £
	<b>INCOME</b>	
519,556.00	Council Tax (Precept)	574,107.00
48,897.00	Council Tax Support Grant	0.00
41,500.08	Service Level Agreements	34,000.08
123,495.21	Room Hire	117,346.03
6,564.87	Sports Pitch Hire	3,329.50
0.00	Grants for Capital Projects	3,896.00
2,190.46	Sale of Products	1,851.16
1,914.38	Service Charges	957.19
566.06	Consumables	234.70
15,000.00	Reserves	15,000.00
820.16	Interest on Investments	1,184.73
29,671.95	Other Income	7,204.65
4,492.72	Events	3,866.58
794,668.89	<b>TOTAL INCOME</b>	762,977.62
	<b>EXPENDITURE</b>	
2,627.00	Agency Services	3,000.00
37,961.84	Capital Schemes	15,158.04
23,410.14	Administration	23,310.92
63,786.42	Repayments on Long Term Debts	60,891.04
471,341.98	People	472,240.87
45,927.40	Maintenance	69,932.63
77,999.71	Utilities & Services	75,807.10
17,535.00	Promotions & Events	16,589.82
25,349.26	Governance	18,426.87
40,472.77	Vehicles	25,712.03
1,090.36	Equipment	2,664.97
4,250.05	Community Grants & Initiatives	99.99
1,030.01	Consumables	228.99
4,322.27	Grants	4,490.00
3,205.36	Other Expenditure	4,021.89
15,909.99	Refundable Deposits	0.00
3,054.16	Products for Resale	1,819.08
839,273.72	<b>TOTAL EXPENDITURE</b>	794,394.24
199,248.34	Balance as at 01/04/18	174,823.51
794,668.89	Add Total Income	762,977.62
993,917.23		937,801.13
839,273.72	Deduct Total Expenditure	794,394.24
0.00	Stock Adjustment	0.00
20,180.00	Transfer to/ from reserves	34,251.26
174,823.51	Balance as at 31/03/19	177,658.15

Signed \_\_\_\_\_

Chair

\_\_\_\_\_  
Clerk / Responsible Financial Officer

# Financial Summary - Cashbook

Summary between 01/04/18 and 31/03/19 inclusive.

Balances at the start of the year

## Ordinary Accounts

Cash office floats	£32.50
No. 2 Account	£1,547.44
No.1 Account	£90,446.02
Petty Cash Account	£250.00

## Long Term Investment Accounts

Cambridge 90 Day Notice Account	£157,963.45
Total	<u>£250,239.41</u>

RECEIPTS	Net	Vat	Gross
1. P&R - Corporate Management	£613,974.58	£42.64	£614,017.22
2. P&R - Civic Centre	£94,400.13	£226.50	£94,626.63
3. P&R - Thorpe Astley Community Centre	£48,113.09	£18.02	£48,131.11
5. P&R - Parks & Open Spaces	£23,943.39	£13.40	£23,956.79
7. Community Development	£21,860.45	£932.40	£22,792.85
8. Planning & Environment	£1,742.00	£283.80	£2,025.80
Total Receipts	<u>£804,033.64</u>	<u>£1,516.76</u>	<u>£805,550.40</u>

PAYMENTS	Net	Vat	Gross
1. P&R - Corporate Management	£514,146.83	£4,210.06	£518,356.89
2. P&R - Civic Centre	£112,537.37	£8,732.76	£121,270.13
3. P&R - Thorpe Astley Community Centre	£35,911.60	£4,760.35	£40,671.95
5. P&R - Parks & Open Spaces	£97,577.48	£14,386.60	£111,964.08
7. Community Development	£24,057.42	£645.34	£24,702.76
8. Planning & Environment	£8,987.12	£398.74	£9,385.86
Total Payments	<u>£793,217.82</u>	<u>£33,133.85</u>	<u>£826,351.67</u>

Closing Balances

## Ordinary Accounts

Cash office floats	£32.50
No. 2 Account	£9,641.04
No.1 Account	£60,366.42
Petty Cash Account	£250.00

## Long Term Investment Accounts

Cambridge 90 Day Notice Account	£159,148.18
Total	<u>£229,438.14</u>

Uncleared and Unpresented effects

No.1 Account	-£555.54
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Statement Closing Balances

## Ordinary Accounts

Cash office floats	£32.50
No. 2 Account	£9,641.04
No.1 Account	£60,921.96
Petty Cash Account	£250.00

**Long Term Investment Accounts**

Cambridge 90 Day Notice Account	£159,148.18
Total	<u>£229,993.68</u>

Signed \_\_\_\_\_  
Chair

\_\_\_\_\_  
Clerk / Responsible Financial Officer

Start of year 01/04/18

# Reserve Movements

## Open Spaces Commuted Sums

	£93,375.12	Start of year value
01/01/19	-£37,000.00	2 : To General Fund, Use of Commuted Sums Reserve for General Fund in line
	£56,375.12	Current value

## Town Mayor's Charity

	£0.00	Start of year value
31/03/19	£2,748.74	4 : From General Fund, Income in 2018/19 financial year for 2018/19 Civic Year
	£2,748.74	Current value
	<hr/>	
	£59,123.86	Current Reserves total

# Financial Budget Comparison

Comparison between 01/04/18 and 31/03/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/18

		2018/2019	Actual Net	Balance
<b>1. P&amp;R - Corporate Management</b>				
<b>Income</b>				
101	Precept	£574,107.00	£574,107.00	£0.00
102	Council Tax Support Grant	£0.00	£0.00	£0.00
107	New Homes Bonus	£0.00	£0.00	£0.00
110	General Reserve (transfer from)	£0.00	£0.00	£0.00
120	Sale Of Assets	£0.00	£0.00	£0.00
141	Photocopying	£150.00	£104.00	-£46.00
181	Interest on No 1 Account	£400.00	£0.00	-£400.00
182	Interest on No 2 Account	£10.00	£0.00	-£10.00
183	Interest on Cambridge Saver	£1,000.00	£1,184.73	£184.73
199	Miscellaneous	£0.00	£352.25	£352.25
<b>Total Income</b>		<b>£575,667.00</b>	<b>£575,747.98</b>	<b>£80.98</b>
<b>Expenditure</b>				
1010	Staff Salaries	£381,172.00	£372,547.81	£8,624.19
1015	Staff Expenses	£300.00	£82.59	£217.41
1020	Pensions	£86,278.00	£91,293.15	-£5,015.15
1030	Councillors Allowances	£6,000.00	£5,377.00	£623.00
1035	Councillors Expenses	£300.00	£0.00	£300.00
1060	Contingency	£4,150.00	£0.00	£4,150.00
1070	New Homes Bonus	£0.00	£0.00	£0.00
1150	Insurance	£15,000.00	£15,186.87	-£186.87
1160	Audit	£3,000.00	£2,040.00	£960.00
1170	Legal Fees	£250.00	£1,200.00	-£950.00
1180	Elections	£500.00	£0.00	£500.00
1210	Staff Training	£2,500.00	£1,640.32	£859.68
1230	Councillor Training	£1,000.00	£120.00	£880.00
1300	Supplies, Stationery & Postage	£3,100.00	£3,027.86	£72.14
1350	Subscriptions	£2,150.00	£2,752.92	-£602.92
1360	Advertisements	£4,400.00	£4,104.00	£296.00
1400	Telephones	£2,400.00	£4,688.57	-£2,288.57
1410	Photocopier	£2,000.00	£1,431.44	£568.56
1420	Computer Supplies, Training, Service Contract	£10,000.00	£8,125.48	£1,874.52
1830	Fees on Cambridge Saver	£0.00	£0.00	£0.00
1990	Miscellaneous	£700.00	£528.82	£171.18
<b>Total Expenditure</b>		<b>£525,200.00</b>	<b>£514,146.83</b>	<b>£11,053.17</b>

# Financial Budget Comparison

Comparison between 01/04/18 and 31/03/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/18

		2018/2019	Actual Net	Balance
<b>2. P&amp;R - Civic Centre</b>				
<b>Income</b>				
205	Capital Grants	£0.00	£0.00	£0.00
225	Service Charges	£950.00	£0.00	-£950.00
250	Room Hire	£89,182.00	£74,557.42	-£14,624.58
251	Catering for Hirers (VAT)	£0.00	£231.37	£231.37
257	Licensed Bar	£19,000.00	£19,000.08	£0.08
299	Miscellaneous	£0.00	£692.26	£692.26
<b>Total Income</b>		<b>£109,132.00</b>	<b>£94,481.13</b>	<b>-£14,650.87</b>
<b>Expenditure</b>				
2050	Capital Projects	£10,000.00	£0.00	£10,000.00
2080	Loan Interest & Repayments	£35,994.00	£35,994.44	-£0.44
2170	Legal Fees	£0.00	£0.00	£0.00
2250	Service Charges	£0.00	£0.00	£0.00
2290	Clothing	£500.00	£139.75	£360.25
2320	Printing & Copying	£800.00	£0.00	£800.00
2330	Cleaning Materials	£1,600.00	£2,493.45	-£893.45
2400	Telephones	£1,000.00	£303.23	£696.77
2430	Utility Bills	£16,000.00	£19,510.78	-£3,510.78
2440	Waste Services	£7,200.00	£5,818.52	£1,381.48
2450	Laundry Services	£500.00	£9.69	£490.31
2460	Rates	£19,500.00	£18,840.00	£660.00
2500	Refundable Deposits	£0.00	£0.00	£0.00
2510	Catering for Hirers (VAT)	£0.00	£154.21	-£154.21
2520	Miscellaneous Services for Hirers (VAT)	£0.00	£0.00	£0.00
2570	Licences	£1,300.00	£863.44	£436.56
2580	Card Card and Transit fees	£1,062.00	£1,908.18	-£846.18
2600	Building Repairs & Maintenance	£15,000.00	£13,510.75	£1,489.25
2610	Equipment Repairs & Maintenance	£1,400.00	£9,229.95	-£7,829.95
2990	Miscellaneous	£150.00	£981.02	-£831.02
<b>Total Expenditure</b>		<b>£112,006.00</b>	<b>£109,757.41</b>	<b>£2,248.59</b>

# Financial Budget Comparison

Comparison between 01/04/18 and 31/03/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/18

		2018/2019	Actual Net	Balance
<b>3. P&amp;R - Thorpe Astley Community Centre</b>				
<b>Income</b>				
350	Room Hire	£47,719.00	£42,019.05	-£5,699.95
351	Catering for Hirers (VAT)	£0.00	£3.33	£3.33
399	Miscellaneous	£0.00	£707.71	£707.71
<b>Total Income</b>		<b>£47,719.00</b>	<b>£42,730.09</b>	<b>-£4,988.91</b>
<b>Expenditure</b>				
3050	Capital Projects	£3,000.00	£5,314.58	-£2,314.58
3290	Clothing	£0.00	£53.50	-£53.50
3320	Printing & Copying	£500.00	£110.00	£390.00
3330	Cleaning Materials	£1,000.00	£1,312.13	-£312.13
3400	Telephones	£1,000.00	£511.08	£488.92
3430	Utility Bills	£6,000.00	£10,133.59	-£4,133.59
3440	Waste Services	£2,200.00	£1,693.64	£506.36
3450	Laundry Services	£250.00	£0.00	£250.00
3460	Rates	£6,700.00	£6,840.00	-£140.00
3500	Refundable Deposits	£0.00	£0.00	£0.00
3510	Catering for Hirers (VAT)	£0.00	£0.00	£0.00
3520	Miscellaneous Services for Hirers (VAT)	£0.00	£74.78	-£74.78
3570	Licences	£400.00	£477.50	-£77.50
3580	Credit Card and Transit Fees	£738.00	£0.00	£738.00
3600	Building Repairs & Maintenance	£3,000.00	£3,293.67	-£293.67
3610	Equipment Repairs & Maintenance	£3,350.00	£6,060.62	-£2,710.62
3990	Miscellaneous	£150.00	£36.51	£113.49
<b>Total Expenditure</b>		<b>£28,288.00</b>	<b>£35,911.60</b>	<b>-£7,623.60</b>

# Financial Budget Comparison

Comparison between 01/04/18 and 31/03/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/18

		2018/2019	Actual Net	Balance
<b>5. P&amp;R - Parks &amp; Open Spaces</b>				
<b>Income</b>				
505	Capital Grants	£500,000.00	£3,896.00	-£496,104.00
508	Loans	£500,000.00	£0.00	-£500,000.00
511	Thorpe Astley Commuted Sums (transfer from)	£15,000.00	£15,000.00	£0.00
527	Agency Fees	£150.00	£0.00	-£150.00
555	Sports Pitches & Facilities	£4,000.00	£2,581.50	-£1,418.50
599	Miscellaneous	£100.00	£580.39	£480.39
<b>Total Income</b>		<u>£1,019,250.00</u>	<u>£22,057.89</u>	<u>-£997,192.11</u>
<b>Expenditure</b>				
5050	Capital Projects	£1,012,700.00	£9,843.46	£1,002,856.54
5080	Loan Interest & Repayments	£44,044.00	£20,553.10	£23,490.90
5170	Legal Fees	£5,000.00	£0.00	£5,000.00
5290	Clothing	£500.00	£635.64	-£135.64
5330	Cleaning Materials	£500.00	£315.80	£184.20
5400	Telephones	£410.00	£452.16	-£42.16
5430	Utility Bills	£2,000.00	£2,307.46	-£307.46
5440	Waste Services	£2,000.00	£382.62	£1,617.38
5450	Laundry Services	£1,000.00	£0.00	£1,000.00
5550	Sports Pitches & Facilities	£1,000.00	£1,012.15	-£12.15
5600	Building Repairs & Maintenance	£5,800.00	£3,960.54	£1,839.46
5610	Equipment Repairs & Maintenance	£14,000.00	£28,339.67	-£14,339.67
5630	Equipment Purchase	£2,000.00	£2,607.67	-£607.67
5650	Vehicle Costs	£10,000.00	£20,999.89	-£10,999.89
5660	Machinery Hire	£500.00	£438.88	£61.12
5670	Petrol	£3,800.00	£4,273.26	-£473.26
5990	Miscellaneous	£100.00	£1,455.18	-£1,355.18
<b>Total Expenditure</b>		<u>£1,105,354.00</u>	<u>£97,577.48</u>	<u>£1,007,776.52</u>

# Financial Budget Comparison

Comparison between 01/04/18 and 31/03/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/18

		2018/2019	Actual Net	Balance
<b>7. Community Development</b>				
<b>Income</b>				
726	Service Level Agreements	£15,000.00	£15,000.00	£0.00
770	Programme of Events	£0.00	£3,312.37	£3,312.37
771	Summer Fete	£0.00	£279.21	£279.21
775	Civic Functions	£0.00	£275.00	£275.00
776	Town Mayor's Charity - Pre May	£0.00	£135.97	£135.97
777	Town Mayor's Charity - after May	£0.00	£2,748.74	£2,748.74
790	Consumer Products (Sales)	£300.00	£109.16	-£190.84
799	Miscellaneous	£0.00	£0.00	£0.00
<b>Total Income</b>		<b>£15,300.00</b>	<b>£21,860.45</b>	<b>£6,560.45</b>
<b>Expenditure</b>				
7040	Town Mayor's Allowance	£750.00	£750.00	£0.00
7080	Loan Interest & Repayments	£4,430.00	£4,343.50	£86.50
7260	Service Level Agreements	£2,680.00	£3,000.00	-£320.00
7340	Signs	£500.00	£57.30	£442.70
7700	Programme of Events	£4,000.00	£4,336.40	-£336.40
7710	Summer Fete	£2,300.00	£2,128.61	£171.39
7750	Civic Functions	£1,850.00	£1,027.67	£822.33
7760	Town Mayor's Charity - Pre May	£0.00	£796.50	-£796.50
7770	Town Mayor's Charity - after May	£0.00	£3,484.78	-£3,484.78
7850	Community Grants	£5,000.00	£3,490.00	£1,510.00
7860	Young People Grant	£1,000.00	£0.00	£1,000.00
7870	WW1 Commemorations Grant	£1,000.00	£400.00	£600.00
7900	Consumer Products (Purchase for resale)	£300.00	£0.00	£300.00
7950	Community Safety	£0.00	£99.99	-£99.99
7990	Miscellaneous	£100.00	£142.67	-£42.67
<b>Total Expenditure</b>		<b>£23,910.00</b>	<b>£24,057.42</b>	<b>-£147.42</b>

# Financial Budget Comparison

Comparison between 01/04/18 and 31/03/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/18

	2018/2019	Actual Net	Balance
<b>8. Planning &amp; Environment</b>			
<b>Income</b>			
890 Consumer Products (Sales)	£2,260.00	£1,742.00	-£518.00
<b>Total Income</b>	<b>£2,260.00</b>	<b>£1,742.00</b>	<b>-£518.00</b>
<b>Expenditure</b>			
8190 Professional Fees	£250.00	£0.00	£250.00
8440 Waste Services	£8,300.00	£7,168.04	£1,131.96
8460 Furniture	£1,000.00	£0.00	£1,000.00
8680 Grit Bins	£0.00	£0.00	£0.00
8900 Consumer Products (Purchase for resale)	£2,020.00	£1,819.08	£200.92
8950 Highways Grass Cutting	£0.00	£0.00	£0.00
<b>Total Expenditure</b>	<b>£11,570.00</b>	<b>£8,987.12</b>	<b>£2,582.88</b>

# Financial Budget Comparison

Comparison between 01/04/18 and 31/03/19 inclusive.

Excludes transactions with an invoice date prior to 01/04/18

	<b>2018/2019</b>	<b>Actual Net</b>	<b>Balance</b>
Total Income	£1,769,328.00	£758,619.54	-£1,010,708.46
Total Expenditure	£1,806,328.00	£790,437.86	£1,015,890.14
<b>Total Net Balance</b>	<b>-£37,000.00</b>	<b>-£31,818.32</b>	

# Fixed assets list

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value Renewal	Previous Value
<b>Buildings</b>								
11101	Braunstone Civic Centre	Kingsway, LE3 2PP		£0.00	£2,200,037.00	£2,200,037.00	£2,243,000.00	01/11/19 £2,200,037.00
11201	Parks Workshop & Mossdale Sports Pavilion	Mossdale Meadows, Kingsway		£0.00	£117,060.00	£117,060.00	£366,000.00	01/11/19 £117,060.00
11203	Shakespeare Park Sports Pavilion	Avon Road		£0.00	£124,493.00	£124,493.00	£124,493.00	01/11/19 £124,493.00
12600	Thorpe Astley Community Centre	Thorpe Astley Community Centre	01/10/2010	£0.00	£1,076,733.00	£1,076,733.00	£1,255,000.00	01/11/19 £1,076,733.00
<b>Total Values</b>				£0.00	£3,518,323.00	£3,518,323.00	£3,988,493.00	£3,518,323.00
<b>Civic</b>								
15100	Town Mayor's Chain	Town Mayor		£0.00	£6,197.00	£6,197.00	£6,197.00	01/11/19 £6,197.00
15101	Town Mayor's Companion Chain	Town Mayor		£0.00	£1,329.00	£1,329.00	£1,329.00	01/11/19 £1,329.00
15102	Deputy Town Mayor's Pendant	Deputy Town Mayor		£0.00	£461.00	£461.00	£461.00	01/11/19 £461.00
<b>Total Values</b>				£0.00	£7,987.00	£7,987.00	£7,987.00	£7,987.00
<b>Contents</b>								
11700	Contents of Civic Centre	Braunstone Civic Centre		£0.00	£165,218.00	£165,218.00	£195,223.00	01/11/19 £165,218.00
11701	Contents of Mossdale Pavilion	Mossdale Meadows		£0.00	£955.00	£955.00	£955.00	01/11/19 £955.00
11702	Contents of Bowls Pavilion	Shakespeare Park		£0.00	£3,200.00	£3,200.00	£3,200.00	01/11/19 £3,200.00
11703	Contents of Football Changing Rooms	Shakespeare Park		£0.00	£510.00	£510.00	£510.00	01/11/19 £510.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11704	Glass Display Cabinet	Braunstone Civic Centre		£0.00	£1,221.00	£1,221.00	£0.00		£1,221.00
11705	Contents of Glass Display Cabinet	Braunstone Civic Centre		£0.00	£2,406.00	£2,406.00	£0.00		£2,406.00
11706	Automatic Doors / Record	Braunstone Civic Centre	01/01/2006	£0.00	£16,907.00	£16,907.00	£0.00		£16,907.00
11707	Divar DIG CCTV Vantage Colour Mon 7 Dig Cams	Braunstone Civic Centre	01/06/2006	£0.00	£1,386.00	£1,386.00	£0.00		£1,386.00
11708	Ricoh MP 2500 Photocopier	Braunstone Civic Centre	01/01/2009	£0.00	£7,149.00	£7,149.00	£0.00		£7,149.00
11709	Data Projector	Braunstone Civic Centre	01/06/2011	£0.00	£306.00	£306.00	£0.00		£306.00
11710	Overhead Trolley Screen	Braunstone Civic Centre	01/06/2013	£0.00	£630.00	£630.00	£0.00		£630.00
11711	Digital TV and Associated	Braunstone Civic Centre	01/06/2011	£0.00	£236.00	£236.00	£236.00	01/11/19	£236.00
11712	Intel Core 15 (Admin)	Braunstone Civic Centre	01/06/2013	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00
11713	Fujitsu S No. YLST013512 PC (Reception)	Braunstone Civic Centre	01/04/2014	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00
11714	Fujitsu S No. YLST013355 PC (DCE & Comm Serv Manager)	Braunstone Civic Centre	01/04/2014	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00
11715	HP Compaq 6000 PC (Res & Fac Manager)	Braunstone Civic Centre	01/06/2009	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00
11716	Fujitsu SN YLST013490 PC (Reception 2)	Braunstone Civic Centre	01/04/2014	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00
11717	Vaio Sony Laptop (EO & Town Clerk)	Braunstone Civic Centre	01/06/2011	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00
11718	Acer Laptop	Braunstone Civic Centre	01/06/2011	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00
11719	Clone PC (Finance)	Braunstone Civic Centre	01/08/2012	£0.00	£766.00	£766.00	£766.00	01/11/19	£766.00

<b>No.</b>	<b>Description</b>	<b>Location</b>	<b>Purchase date</b>	<b>Cost</b>	<b>Current Value</b>	<b>Yr Start Value</b>	<b>Insurance Value</b>	<b>Renewal</b>	<b>Previous Value</b>
11720	Vaio Sony Laptop (Crime Reduction)	Braunstone Civic Centre	01/06/2012	£0.00	£938.00	£938.00	£938.00	01/11/19	£938.00
11721	Brother Fax Machine	Braunstone Civic Centre	01/06/2008	£0.00	£308.00	£308.00	£308.00	01/11/19	£308.00
11722	HP Laserjet (P2500d) Admin	Braunstone Civic Centre	01/06/2008	£0.00	£308.00	£308.00	£308.00	01/11/19	£308.00
11723	HP Inkjet 1200 (Admin)	Braunstone Civic Centre	01/06/2008	£0.00	£308.00	£308.00	£308.00	01/11/19	£308.00
11724	Epson WF7015 B511A (Colour desktop office printer)	Braunstone Civic Centre		£0.00	£308.00	£308.00	£308.00	01/11/19	£308.00
11725	HP Laserjet pro 400 M40ld VnC4116835	Braunstone Civic Centre	01/01/2013	£0.00	£308.00	£308.00	£308.00	01/11/19	£308.00
11726	LED Display Sceen (Reception) & Associated Equipment	Braunstone Civic Centre	08/02/2017	£850.00	£850.00	£850.00	£0.00	01/11/19	£0.00
11727	Liyama anti-glare LED computer monitors x2	Braunstone Civic Centre	16/01/2017	£396.00	£396.00	£396.00	£0.00	01/11/19	£0.00
12700	Curtains / Blinds	Thorpe Astley Community Centre	01/10/2010	£0.00	£1,061.00	£1,061.00	£1,061.00	01/11/19	£1,061.00
12701	Folding Tables	Thorpe Astley Community Centre	01/10/2010	£0.00	£1,703.00	£1,703.00	£1,703.00	01/11/19	£1,703.00
12702	Beech Tables & Crome Framed Chairs	Thorpe Astley Community Centre	01/10/2010	£0.00	£6,426.00	£6,426.00	£6,426.00	01/11/19	£6,426.00
12703	Folding Chairs	Thorpe Astley Community Centre	01/10/2010	£0.00	£4,090.00	£4,090.00	£4,090.00	01/11/19	£4,090.00
12704	Chair Trolley	Thorpe Astley Community Centre	01/10/2010	£0.00	£612.00	£612.00	£612.00	01/11/19	£612.00
12705	Notice Boards	Thorpe Astley Community Centre	01/10/2010	£0.00	£709.00	£709.00	£709.00	01/11/19	£709.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
12706	Kitchen Electrical Goods	Thorpe Astley Community Centre	01/10/2010	£0.00	£723.00	£723.00	£723.00	01/11/19	£723.00
12707	Misc Kitchen Utensils	Thorpe Astley Community Centre	01/10/2010	£0.00	£348.00	£348.00	£348.00	01/11/19	£348.00
12708	Bottle Cooler	Thorpe Astley Community Centre	01/10/2010	£0.00	£758.00	£758.00	£758.00	01/11/19	£758.00
12709	Cash Register	Thorpe Astley Community Centre	01/10/2010	£0.00	£460.00	£460.00	£460.00	01/11/19	£460.00
12710	Dish Washer	Thorpe Astley Community Centre	01/10/2010	£0.00	£1,030.00	£1,030.00	£1,030.00	01/11/19	£1,030.00
12711	Reception Chairs	Thorpe Astley Community Centre	01/10/2016	£0.00	£326.00	£326.00	£326.00	01/11/19	£326.00
12712	Office Furniture	Thorpe Astley Community Centre	01/10/2010	£0.00	£1,075.00	£1,075.00	£1,075.00	01/11/19	£1,075.00
12713	HP Compaq 6000 and associated equipment	Thorpe Astley Community Centre	01/10/2010	£0.00	£1,694.00	£1,694.00	£1,694.00	01/11/19	£1,694.00
<b>Total Values</b>				£1,246.00	£230,991.00	£230,991.00	£229,745.00		£229,745.00

### Infrastructure - Community Centres

15300	Hearing Loop System	Braunstone Civic Centre	01/06/2005	£0.00	£214.00	£214.00	£214.00	01/11/19	£214.00
<b>Total Values</b>				£0.00	£214.00	£214.00	£214.00		£214.00

### Infrastructure - General

11301	5 Street Seats			£0.00	£2,169.00	£2,169.00	£2,169.00	01/11/19	£2,169.00
11302	14 Notice Boards			£0.00	£5,464.00	£5,464.00	£5,464.00	01/11/19	£5,464.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11303	2 Notice Boards			£0.00	£666.00	£666.00	£666.00	01/11/19	£666.00
11304	8 Welcome to Braunstone Town Road Signs			£0.00	£6,250.00	£6,250.00	£6,250.00	01/11/19	£6,250.00
11306	Civic Centre Car Park Lighting	Kingsway, LE3 2PP		£0.00	£4,853.00	£4,853.00	£4,853.00	01/11/19	£4,853.00
11307	3 Lighting Columns, Franklin Park	Franklin Park, Welcombe Ave		£0.00	£9,266.00	£9,266.00	£9,266.00	01/11/19	£9,266.00
11308	Information Board, Merrileys	Off Mossdale Meadows	01/01/2002	£0.00	£2,995.00	£2,995.00	£2,995.00	01/11/19	£2,995.00
11309	Stone Sculpture, Merrileys	Off Mossdale Meadows	01/01/2002	£0.00	£4,389.00	£4,389.00	£4,389.00	01/11/19	£4,389.00
11310	Steel Bench, Franklin Park	Welcombe Avenue	01/01/2000	£0.00	£1,132.00	£1,132.00	£1,132.00	01/11/19	£1,132.00
11311	Meeting Point, Mossdale Meadows	Kingsway	01/06/2005	£0.00	£9,379.00	£9,379.00	£9,379.00	01/11/19	£9,379.00
11312	1 Bench Seat, Marshall Close	Marshall Close	01/06/2004	£0.00	£435.00	£435.00	£435.00	01/11/19	£435.00
11313	8 Bench Seats, Thorpe Astley Park	Lakin Drive	01/01/2010	£0.00	£2,930.00	£2,930.00	£2,930.00	01/11/19	£2,930.00
11314	Bench, Seat, Picnic Table, Lean Back, Mossdale Meadows	Kingsway	01/06/2012	£0.00	£2,272.00	£2,272.00	£2,272.00	01/11/19	£2,272.00
11315	Bench Seats, Impey Close	Impey Close	31/12/2004	£0.00	£711.00	£711.00	£711.00	01/11/19	£711.00
11316	CCTV Cameras & Equipment (Civic Centre)	Civic Centre	01/01/2019	£3,285.60	£3,285.60	£0.00	£0.00		£0.00
11317	CCTV Cameras & Equipment (Thorpe Astley Centre)	Thorpe Astley Community Centre	02/01/2019	£3,765.60	£3,765.60	£0.00	£0.00		£0.00
11318	CCTV Cameras & Equipment (Mossdale Meadows)	Mossdale Meadows Depot	01/01/2019	£2,061.60	£2,061.60	£0.00	£0.00		£0.00
17100	Radarlux Minivisor 230 VAS/SID Camera	Lubbesthorpe Way Underpass	01/05/2013	£0.00	£2,753.00	£2,753.00	£2,753.00	01/11/19	£2,753.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value Renewal	Previous Value
<b>Total Values</b>				£9,112.80	£64,776.80	£55,664.00	£55,664.00	£55,664.00

### Infrastructure - Parks

11550	Gates and Fences	Braunstone Town		£0.00	£17,997.00	£17,997.00	£17,997.00	01/11/19	£17,997.00
11551	Gates and Fences (TA-IS)	Isobella Road	01/01/2004	£0.00	£3,143.00	£3,143.00	£3,143.00	01/11/19	£3,143.00
11552	Gates and Fences (TA-PR)	Priestman Road	01/01/2004	£0.00	£16,525.00	£16,525.00	£16,525.00	01/11/19	£16,525.00
11553	Bow Top Fence (TA-M)	Marshall Close	01/01/2004	£0.00	£3,195.00	£3,195.00	£3,195.00	01/11/19	£3,195.00
11554	Bow Top Fence (TA-H)	Hilcot Green	01/01/2004	£0.00	£4,235.00	£4,235.00	£4,235.00	01/11/19	£4,235.00
11555	Gates and Fences (Community Orchard)	Franklin Park	01/01/2009	£0.00	£6,783.00	£6,783.00	£6,783.00	01/11/19	£6,783.00
11556	Play Area Fence (TA -PK)	Thorpe Astley Park	01/06/2010	£0.00	£8,188.00	£8,188.00	£8,188.00	01/11/19	£8,188.00
11557	Tennis Courts - Weldmesh Fencing and Gates (TA-PK)	Thorpe Astley Park	01/06/2010	£0.00	£10,495.00	£10,495.00	£10,495.00	01/11/19	£10,495.00
11558	12 x Fencing Panels MM Basketball Area	Mossdale Meadows	01/06/2012	£0.00	£4,531.20	£4,531.20	£4,531.20	01/11/19	£4,531.20
11600	Automatic Water System (SP)	Shakespeare Park		£0.00	£5,470.00	£5,470.00	£5,470.00	01/11/19	£5,470.00
<b>Total Values</b>				£0.00	£80,562.20	£80,562.20	£80,562.20		£80,562.20

### Land

10001	Holmfield Park	Wardens Walk		£0.00	£0.00	£0.00	£0.00		£0.00
10002	Shakespeare Park	Avon Road		£0.00	£0.00	£0.00	£0.00		£0.00
10003	Franklin Park (including Community Orchard)			£0.00	£15,731.00	£15,731.00	£0.00		£15,731.00
10004	Mossdale Meadows	Kingsway		£0.00	£33,753.00	£33,753.00	£0.00		£33,753.00
10005	Merrileys Park	Off Mossdale Meadows		£0.00	£10,499.00	£10,499.00	£0.00		£10,499.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value Renewal	Previous Value
10006	Watercourse Walk	Thorpe Astley		£0.00	£3,547.00	£3,547.00	£0.00	£3,547.00
10007	Thorpe Astley South Open Spaces	Isobella Close & Priestman Road	25/03/2011	£0.00	£8,040.00	£8,040.00	£0.00	£8,040.00
10008	Thorpe Astley Open Spaces	Thorpe Astley	31/07/2011	£0.00	£6,289.00	£6,289.00	£0.00	£6,289.00
10009	Thorpe Astley Parkland	Lakin Drive	01/08/2011	£0.00	£25,414.00	£25,414.00	£0.00	£25,414.00
10010	Thorpe Astley Open Spaces (Persimmon)	Thorpe Astley	01/04/2013	£0.00	£24,381.53	£24,381.53	£0.00	£24,381.53
<b>Total Values</b>				£0.00	£127,654.53	£127,654.53	£0.00	£127,654.53

### Recreation, Sports & Play Equipment

11401	Rocking Horse (FP)	Franklin Park		£0.00	£8,605.00	£8,605.00	£8,605.00	01/11/19	£8,605.00
11402	Climbing Frame (FP)	Franklin Park		£0.00	£786.00	£786.00	£786.00	01/11/19	£786.00
11403	Seesaw (FP)	Franklin Park		£0.00	£1,567.00	£1,567.00	£1,567.00	01/11/19	£1,567.00
11404	Jungle Walk (FP)	Franklin Park		£0.00	£1,001.00	£1,001.00	£1,001.00	01/11/19	£1,001.00
11405	Non Mump Seesaw (FP)	Franklin Park		£0.00	£2,881.00	£2,881.00	£2,881.00	01/11/19	£2,881.00
11406	Swing Set Cradle (FP)	Franklin Park		£0.00	£1,525.00	£1,525.00	£1,525.00	01/11/19	£1,525.00
11407	Swing Set (FP)	Franklin Park		£0.00	£1,591.00	£1,591.00	£1,591.00	01/11/19	£1,591.00
11408	Cnopus Frame (FP)	Franklin Park	01/06/2005	£0.00	£11,989.00	£11,989.00	£11,989.00	01/11/19	£11,989.00
11409	Multi Goal Units (FP)	Franklin Park	01/06/2005	£0.00	£7,595.00	£7,595.00	£7,595.00	01/11/19	£7,595.00
11411	Concord Mid Space Net (FP)	Franklin Park	01/06/2005	£0.00	£8,012.00	£8,012.00	£8,012.00	01/11/19	£8,012.00
11412	Activity Climb / Slide (FP)	Franklin Park	01/06/2012	£0.00	£8,723.00	£8,723.00	£8,723.00	01/11/19	£8,723.00
11413	Tangle Trail	Franklin Park	20/07/2016	£1,779.26	£1,779.26	£1,779.26	£1,779.26	01/11/19	£0.00
11414	Dizzy roundabout	Franklin Park	16/11/2017	£6,267.00	£6,267.00	£6,267.00	£6,267.00	01/11/19	£0.00
11421	Roundabout (HP)	Holmfield Park		£0.00	£1,575.00	£1,575.00	£1,575.00	01/11/19	£1,575.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11422	Mystical World Multi-Play (HP)	Holmfield Park	27/11/2015	£6,729.00	£6,729.00	£6,729.00	£6,729.00	01/11/19	£6,729.00
11423	Swing 2 bay flat & 1 basket (HP)	Holmfield Park	27/11/2015	£4,300.00	£4,300.00	£4,300.00	£4,300.00	01/11/19	£4,300.00
11424	2 Double Bay Swing Set (HP)	Holmfield Park	01/01/2006	£1,938.00	£1,362.00	£1,362.00	£1,362.00	01/11/19	£1,362.00
11425	Rocking Horse (HP)	Holmfield Park		£0.00	£8,550.00	£8,550.00	£8,550.00	01/11/19	£8,550.00
11426	Junior Parallel Bar (HP)	Holmfield Park		£0.00	£544.00	£544.00	£544.00	01/11/19	£544.00
11427	Mini Spacenet (HP)	Holmfield Park	01/06/2004	£7,900.00	£8,171.00	£8,171.00	£8,171.00	01/11/19	£8,171.00
11428	Meeting Point (HP)	Holmfield Park	01/06/2004	£2,660.00	£3,519.00	£3,519.00	£3,519.00	01/11/19	£3,519.00
11429	Multiplay Area (HP)	Holmfield Park	01/06/2004	£13,065.00	£45,013.00	£45,013.00	£45,013.00	01/11/19	£45,013.00
11430	Five-a-side goal posts (HP)	Holmfield Park		£0.00	£0.00	£0.00	£0.00	01/11/19	£0.00
11431	Swing Set (MM)	Mossdale Meadows		£0.00	£1,522.00	£1,522.00	£1,522.00	01/11/19	£1,522.00
11432	Combination Bank Slide (MM)	Mossdale Meadows		£0.00	£3,482.00	£3,482.00	£3,482.00	01/11/19	£3,482.00
11433	Sadlemate (MM)	Mossdale Meadows		£0.00	£1,041.00	£1,041.00	£1,041.00	01/11/19	£1,041.00
11434	Cradleseat Swing Set (MM)	Mossdale Meadows		£0.00	£1,824.00	£1,824.00	£1,824.00	01/11/19	£1,824.00
11435	2 Spinner Bowls (MM)	Mossdale Meadows	01/06/2005	£0.00	£1,428.00	£1,428.00	£1,428.00	01/11/19	£1,428.00
11436	Climbing Frame (MM)	Mossdale Meadows	01/06/2005	£0.00	£8,703.00	£8,703.00	£8,703.00	01/11/19	£8,703.00
11437	Supernova Roundabout (MM)	Mossdale Meadows	01/06/2005	£0.00	£3,338.00	£3,338.00	£3,338.00	01/11/19	£3,338.00
11440	2 x Philadelphia Basketball/goal posts (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£6,027.00	£6,027.00	£6,027.00	01/11/19	£6,027.00
11441	1 x Maine Goal Arena System (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£3,530.00	£3,530.00	£3,530.00	01/11/19	£3,530.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11442	1 x straight round grinder skate (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£199.00	£199.00	£199.00	01/11/19	£199.00
11443	1 x inclined square grinder skate (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£189.00	£189.00	£189.00	01/11/19	£189.00
11444	1 x grind box skate (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,007.00	£1,007.00	£1,007.00	01/11/19	£1,007.00
11445	1 x jump ramp skate (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,185.00	£1,185.00	£1,185.00	01/11/19	£1,185.00
11446	1 x stepped grind box skate (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,490.00	£1,490.00	£1,490.00	01/11/19	£1,490.00
11447	1 x driveway street course (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£16,013.00	£16,013.00	£16,013.00	01/11/19	£16,013.00
11448	2 x Ski Steppers (A) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£3,007.00	£3,007.00	£3,007.00	01/11/19	£3,007.00
11449	1 x Mini Ski (A) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,197.00	£1,197.00	£1,197.00	01/11/19	£1,197.00
11450	1 x Leg Stretch (A) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£873.00	£873.00	£873.00	01/11/19	£873.00
11451	1 x fitness sign (A) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£748.00	£748.00	£748.00	01/11/19	£748.00
11452	1 x Sit Up (B)	Mossdale Meadows	01/06/2012	£0.00	£1,233.00	£1,233.00	£1,233.00	01/11/19	£1,233.00
11453	1x Health Walker (B) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£2,410.00	£2,410.00	£2,410.00	01/11/19	£2,410.00
11454	1 x Pull Down Challenger (B) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£2,128.00	£2,128.00	£2,128.00	01/11/19	£2,128.00
11455	Fitness Sign (B) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£747.00	£747.00	£747.00	01/11/19	£747.00
11456	1 x Push Hands (C) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,180.00	£1,180.00	£1,180.00	01/11/19	£1,180.00
11457	2 x Handle Boats (C) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£2,788.00	£2,788.00	£2,788.00	01/11/19	£2,788.00
11458	1 x Parallel Rails (C) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,009.00	£1,009.00	£1,009.00	01/11/19	£1,009.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11459	1 x Fitness Sign (C) (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£748.00	£748.00	£748.00	01/11/19	£748.00
11460	1 x UniMini Dinghy (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£2,133.00	£2,133.00	£2,133.00	01/11/19	£2,133.00
11461	1 x Pull Up Rope (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£499.00	£499.00	£499.00	01/11/19	£499.00
11462	1 x Rota Roka (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,286.00	£1,286.00	£1,286.00	01/11/19	£1,286.00
11463	1 x Roko (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£834.00	£834.00	£834.00	01/11/19	£834.00
11464	1 x Zingo Dek Climb (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£6,870.00	£6,870.00	£6,870.00	01/11/19	£6,870.00
11465	1 x Pair Talking Tubes (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£773.00	£773.00	£773.00	01/11/19	£773.00
11466	1 x Lobster Pot Climbe (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£4,902.00	£4,902.00	£4,902.00	01/11/19	£4,902.00
11467	3 x NRG Ross Ice Shelves (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,119.00	£1,119.00	£1,119.00	01/11/19	£1,119.00
11468	1 x Amazon Basin	Mossdale Meadows	01/06/2012	£0.00	£2,370.00	£2,370.00	£2,370.00	01/11/19	£2,370.00
11469	1 x NRG Klondike Double (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£1,360.00	£1,360.00	£1,360.00	01/11/19	£1,360.00
11470	Total Play surface area (MM2012)	Mossdale Meadows	01/06/2012	£0.00	£4,294.00	£4,294.00	£4,294.00	01/11/19	£4,294.00
11480	Slide (SP)	Shakespeare Park		£0.00	£2,078.00	£2,078.00	£2,078.00	01/11/19	£2,078.00
11481	Whirlwind Climbing Frame (SP)	Shakespeare Park		£0.00	£9,820.00	£9,820.00	£9,820.00	01/11/19	£9,820.00
11482	2 Double Bay Swing (SP)	Shakespeare Park		£0.00	£1,890.00	£1,890.00	£1,890.00	01/11/19	£1,890.00
11483	Saddlemate (SP)	Shakespeare Park		£0.00	£1,007.00	£1,007.00	£1,007.00	01/11/19	£1,007.00
11484	Play Safety Surface (SP)	Shakespeare Park		£0.00	£38,908.00	£38,908.00	£38,908.00	01/11/19	£38,908.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11485	Rocking Horse (SP)	Shakespeare Park	01/06/2002	£0.00	£8,278.00	£8,278.00	£8,278.00	01/11/19	£8,278.00
11490	Spring Seesaw (TA-IS)	Isobella Road	01/01/2004	£0.00	£2,010.00	£2,010.00	£2,010.00	01/11/19	£2,010.00
11491	Spring Elephant (TA-IS)	Isobella Road	01/01/2004	£0.00	£679.00	£679.00	£679.00	01/11/19	£679.00
11492	Spring Lion (TA-IS)	Isobella Road	01/01/2004	£0.00	£679.00	£679.00	£679.00	01/11/19	£679.00
11493	Stepping Stones (TA-IS)	Isobella Road	01/01/2004	£0.00	£180.00	£180.00	£180.00	01/11/19	£180.00
11494	Surfacing (TA-IS&PR)	Isobella Road / Priestman Road	01/01/2004	£0.00	£8,487.00	£8,487.00	£8,487.00	01/11/19	£8,487.00
11495	Tower Slide (TA-PR)	Priestman Road	01/01/2004	£0.00	£6,524.00	£6,524.00	£6,524.00	01/11/19	£6,524.00
11496	Swings (TA-PR)	Priestman Road	01/01/2004	£0.00	£4,634.00	£4,634.00	£4,634.00	01/11/19	£4,634.00
11497	Spring Plane (TA-PR)	Priestman Road	01/01/2004	£0.00	£700.00	£700.00	£700.00	01/11/19	£700.00
11498	Spring Elephant (TA-PR)	Priestman Road	01/01/2004	£0.00	£700.00	£700.00	£700.00	01/11/19	£700.00
11500	Spring Seesaw (TA-H)	Hilcot Green	01/01/2004	£0.00	£2,010.00	£2,010.00	£2,010.00	01/11/19	£2,010.00
11501	Rocker Elephant (TA-H)	Hilcot Green	01/01/2004	£0.00	£700.00	£700.00	£700.00	01/11/19	£700.00
11502	Swing Toddler (TA-H)	Hilcot Green	01/01/2004	£0.00	£1,550.00	£1,550.00	£1,550.00	01/11/19	£1,550.00
11503	Multi-play Tower/Slide (TA-H)	Hilcot Green	01/01/2004	£0.00	£6,523.00	£6,523.00	£6,523.00	01/11/19	£6,523.00
11504	Safety Surface (TA-H)	Hilcot Green	01/01/2004	£0.00	£5,062.00	£5,062.00	£5,062.00	01/11/19	£5,062.00
11505	Igloo Climber (TA-M)	Marshall Close	01/01/2004	£0.00	£922.00	£922.00	£922.00	01/11/19	£922.00
11506	Game Panels x2 (TA-M)	Marshall Road	01/01/2004	£0.00	£1,437.00	£1,437.00	£1,437.00	01/11/19	£1,437.00
11507	Balance Trail (TA-M)	Marshall Close	01/01/2004	£0.00	£1,183.00	£1,183.00	£1,183.00	01/11/19	£1,183.00
11508	Play Train (TA-M)	Marshall Close	01/01/2004	£0.00	£6,733.00	£6,733.00	£6,733.00	01/11/19	£6,733.00
11509	Safety Surface (TA-M)	Marshall Close	01/01/2004	£0.00	£4,587.00	£4,587.00	£4,587.00	01/11/19	£4,587.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11510	Rocker Horse (TA-IC)	Impey Close	01/01/2004	£0.00	£642.00	£642.00	£642.00	01/11/19	£642.00
11511	Multiplay Tower and Slide (TA-IC)	Impey Close	01/01/2004	£0.00	£6,456.00	£6,456.00	£6,456.00	01/11/19	£6,456.00
11512	Double Swing (TA-IC)	Impey Close	01/01/2004	£0.00	£1,824.00	£1,824.00	£1,824.00	01/11/19	£1,824.00
11513	Safety Surface (TA-IC)	Impey Close	01/01/2004	£0.00	£4,572.00	£4,572.00	£4,572.00	01/11/19	£4,572.00
11520	Space Net 3144 (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£13,754.00	£13,754.00	£13,754.00	01/11/19	£13,754.00
11521	Electra Gxy 932 Frame with Satellite Spinners (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£16,117.00	£16,117.00	£16,117.00	01/11/19	£16,117.00
11522	Supernova Gxy916 Roundabout (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£3,720.00	£3,720.00	£3,720.00	01/11/19	£3,720.00
11523	Ridge Ele500003 Climbing Frame/Slide (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£9,462.00	£9,462.00	£9,462.00	01/11/19	£9,462.00
11524	Spinner Bowl Elec400024 (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£922.00	£922.00	£922.00	01/11/19	£922.00
11525	Blazer Ele400021 3 Sided Sprung Seesaw (TA-PK)	Thorpe Astley Parkland	01/06/2011	£0.00	£2,148.00	£2,148.00	£2,148.00	01/11/19	£2,148.00
11526	Swing Set M69201 (TA-PK)	Thorpe Astley Parkland	01/06/2011	£0.00	£1,665.00	£1,665.00	£1,665.00	01/11/19	£1,665.00
11527	Dino Swing Spme40400 (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£4,895.00	£4,895.00	£4,895.00	01/11/19	£4,895.00
11528	Meeting Points x2 - Fre3000 (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£6,916.00	£6,916.00	£6,916.00	01/11/19	£6,916.00
11529	Multi Use Games Area Fre2115 (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£19,439.00	£19,439.00	£19,439.00	01/11/19	£19,439.00
11530	Total Safety Surface (TA-PK)	Thorpe Astley Park	01/06/2011	£0.00	£14,742.00	£14,742.00	£14,742.00	01/11/19	£14,742.00
11531	Chin Ups FT906 (TA-PK)	Thorpe Astley Park	01/06/2008	£0.00	£1,255.40	£1,255.40	£1,255.40	01/11/19	£1,255.40
11532	Horizontal Ladder FT909 (TA-PK)	Thorpe Astley Park	01/06/2008	£0.00	£1,958.40	£1,958.40	£1,958.40	01/11/19	£1,958.40

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
11533	2 Bay Platform Sit Ups FT929 (TA-PK)	Thorpe Astley Park	01/06/2008	£0.00	£1,793.40	£1,793.40	£1,793.40	01/11/19	£1,793.40
11534	Gate Climb FT913 (TA-PK)	Thorpe Astley Park	01/06/2008	£0.00	£1,702.40	£1,702.40	£1,702.40	01/11/19	£1,702.40
11535	Balance Beams FT920 (TA-PK)	Thorpe Astley Park	01/06/2008	£0.00	£1,682.40	£1,682.40	£1,682.40	01/11/19	£1,682.40
<b>Total Values</b>				£44,638.26	£470,517.26	£470,517.26	£470,517.26		£462,471.00

### Vehicles, Plant & Equipment

15200	Cutless Pasture Topper	Mossdale Meadows		£0.00	£2,500.00	£2,500.00	£2,500.00	01/11/19	£2,500.00
15201	Misc Hand Tools Garage	Mossdale Meadows		£0.00	£1,000.00	£1,000.00	£1,000.00	01/11/19	£1,000.00
15202	Ransome Super Certees	Shakespeare Park		£0.00	£2,800.00	£2,800.00	£2,800.00	01/11/19	£2,800.00
15203	Flymo Hover Mower GT2	Shakespeare Park	01/02/2013	£0.00	£440.00	£440.00	£440.00	01/11/19	£440.00
15204	Danarm Hedgecutter	Shakespeare Park		£0.00	£461.00	£461.00	£461.00	01/11/19	£461.00
15205	Sisis Roller	Shakespeare Park		£0.00	£470.00	£470.00	£470.00	01/11/19	£470.00
15206	Holland MC 35 Ride on Mower	Mossdale Meadows		£0.00	£19,300.00	£19,300.00	£19,300.00	01/11/19	£19,300.00
15207	Bateson Trailer	Mossdale Meadows	01/06/2002	£0.00	£2,500.00	£2,500.00	£2,500.00	01/11/19	£2,500.00
15208	Airmaster Compressor	Mossdale Meadows	01/06/2007	£0.00	£255.00	£255.00	£255.00	01/11/19	£255.00
15209	Petrol Generator	Mossdale Meadows	01/06/2008	£0.00	£710.00	£710.00	£710.00	01/11/19	£710.00
15210	McConnel PA5155 Left Hand Cut Hedgecutter	Mossdale Meadows	01/06/2008	£0.00	£12,500.00	£12,500.00	£12,500.00	01/11/19	£12,500.00
15211	Roller Garage	Mossdale Meadows	01/06/2008	£0.00	£1,400.00	£1,400.00	£1,400.00	01/11/19	£1,400.00

No.	Description	Location	Purchase date	Cost	Current Value	Yr Start Value	Insurance Value	Renewal	Previous Value
15212	McCulloch Mac 838 Chainsaw	Mossdale Meadows	01/06/2010	£0.00	£200.00	£200.00	£200.00	01/11/19	£200.00
15213	Rhyobe Hedgecutter	Mossdale Meadows	01/06/2010	£0.00	£200.00	£200.00	£200.00	01/11/19	£200.00
15214	Kawaski 43A Strimmer	Mossdale Meadows	01/06/2011	£0.00	£200.00	£200.00	£200.00	01/11/19	£200.00
15215	Stihl Leaf Blower	Mossdale Meadows	01/06/2012	£0.00	£200.00	£200.00	£200.00	01/11/19	£200.00
15216	Echo 350 ES Strimmer	Mossdale Meadows	01/06/2012	£0.00	£200.00	£200.00	£200.00	01/11/19	£200.00
15217	Leaf Blower	Mossdale Meadows	01/04/2013	£0.00	£300.00	£300.00	£300.00	01/11/19	£300.00
15218	Hedgetrimmer	Mossdale Meadows	01/04/2013	£0.00	£750.00	£750.00	£750.00	01/11/19	£750.00
15219	Pressure Washer	Mossdale Meadows	01/11/2013	£120.00	£0.00	£0.00	£0.00	01/11/19	£120.00
15301	2x MM SAM speed vehicle activated signs	Moved to Various Locations	26/10/2017	£4,227.50	£4,227.50	£4,227.50	£4,227.50	01/11/19	£4,227.50
<b>Total Values</b>				£4,347.50	£50,613.50	£50,613.50	£50,613.50		£50,733.50
<b>Grand Total</b>				£59,344.56	£4,551,639.29	£4,542,526.49	£4,883,795.96		£4,533,354.23

# Fixed assets disposed

Fixed assets disposed of between 01/04/2018 and 31/03/2019 inclusive.

<b>No.</b>	<b>Disposal date</b>	<b>Description</b>	<b>Disposal Reason</b>	<b>Purchase cost</b>	<b>Value at disposal</b>
11305	01/01/19	CCTV Tower & 2 Cameras		£0.00	£7,103.00
			Total	£0.00	£7,103.00



United Kingdom  
Debt Management  
Office

OFFICIAL

Eastcheap Court  
11 Philpot Lane  
London  
EC3M 8UD

APPENDIX 7

T 020 7862 6610  
E [pwlb@dmo.gov.uk](mailto:pwlb@dmo.gov.uk)  
[www.dmo.gov.uk](http://www.dmo.gov.uk)

Public Works Loan Board

The Clerk  
Braunstone Town Council  
Civic Centre  
Kingsway  
Braunstone  
LEICESTER  
LE3 2PP

Our Ref : 07134

Date : 06 April 2019

Dear

BRAUNSTONE TOWN COUNCIL (LEICS) - PWLB BALANCE OUTSTANDING AS AT 31 March 2019

The schedule below details the balances outstanding on the loans to your authority from the Public Works Loan Commissioners.

Loan Type	Repayment Due	Balance £ p	No. of Accounts
Fixed	7 May 7 November	289,474.07	8
	Total Balance Outstanding	<u>289,474.07</u>	<u>8</u>

Yours sincerely,

Natasha John-Phillip  
for Secretary

## OFFICIAL

PWLB Reference - 507 07134

**Schedule of Loan Repayments due 7 November 2018**

Loan Number	Balance Outstanding		Principal Due		Interest Due		Total Due		Interest Rate %
	£	p.	£	p.	£	p.	£	p.	
477930	53,510.55		5,781.58		2,207.31		7,988.89		8.250
480508	21,216.30		1,656.53		636.49		2,293.02		6.000
482623	55,909.21		3,356.16		1,467.62		4,823.78		5.250
485188	21,827.04		1,217.22		545.68		1,762.90		5.000
485557	37,384.36		1,910.19		981.34		2,891.53		5.250
487506	46,223.75		1,976.62		1,040.03		3,016.65		4.500
490422	33,600.00		1,400.00		756.00		2,156.00		4.500
501336	42,209.83		5,108.67		388.33		5,497.00		1.840
<b>TOTAL:</b>	<b>311,881.04</b>		<b>22,406.97</b>		<b>8,022.80</b>		<b>30,429.77</b>		

# VAT Summary

## Balance Sheet opening figures

Vat Recoverable	£12,858.14
Vat Payable	£0.00

## VAT Return Details

Start Date	End Date	Sales Vat	EC Vat	Total Vat due	Purchases Vat	Net VAT	Sales	Purchases
01/04/18	30/06/18	£534.65	£0.00	£534.65	£9,025.28	£8,490.63	£346,795.84	£226,808.07
01/07/18	30/09/18	£258.11	£0.00	£258.11	£5,528.97	£5,270.86	£331,521.31	£158,146.95
01/10/18	31/12/18	£424.52	£0.00	£424.52	£10,031.49	£9,606.97	£65,133.80	£236,287.08
01/01/19	31/03/19	£299.48	£0.00	£299.48	£8,548.11	£8,248.63	£60,582.69	£171,975.72
<b>Totals</b>		<b>£1,516.76</b>	<b>£0.00</b>	<b>£1,516.76</b>	<b>£33,133.85</b>	<b>£31,617.09</b>	<b>£804,033.64</b>	<b>£793,217.82</b>

Total of VAT Returns including opening figures £44,475.23

## Details of transactions against VAT REFUND (Income) Headings

114 VAT received

Received	Invoiced	Tn. no	Reference	Details	Net (£)	Vat (£)	Gross (£)
01/05/18	31/03/18	11142	BACS180501	HMRC - VAT refund 01/01/18 - 31/03/18	12,858.14	0.00	12,858.14
31/07/18	30/06/18	11617	BACS180731	HMRC - VAT refund 01/04/18 - 30/06/18	8,490.63	0.00	8,490.63
19/10/18	30/09/18	11970	BACS181019	HMRC - VAT refund 01/07/18 - 30/09/18	5,270.86	0.00	5,270.86
22/01/19	31/12/18	12257	BACS190122	HMRC - VAT refund 01/10/18 - 31/12/18	9,606.97	0.00	9,606.97
	31/03/19	12769		HMRC - VAT refund 01/01/19 - 31/03/19	8,248.63	0.00	8,248.63
<b>114 VAT received Total</b>					<b>44,475.23</b>	<b>0.00</b>	<b>44,475.23</b>

Total of VAT transactions (refunds and payments) 44,475.23

**Total of refunds/ payments matches the total of the VAT returns.**

**Section 2 – Accounting Statements 2018/19 for**

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
			<i>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.</i>
<b>1.</b> Balances brought forward			<i>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.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>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.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
<b>11.</b> (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2019 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

DD/MM/YY

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

**Bank reconciliation – pro forma**

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** a column headed “Year ending 31 March 2019” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are receipts and payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered in figures.

Name of smaller authority: **Braunstone Town Council**

County area (local councils and parish meetings only): **Leicestershire & Rutland**

**Financial year ending 31 March 2019**

Prepared by (Name and Role): **Darren Tilley, Responsible Financial Officer**

Date: **13/06/2019**

		£	£
<b>Balance per bank statements as at 31/3/19:</b>			
	No.1 Account (General)	60,922.0	
	No. 2 Account (Payroll)	9,641.0	
	Investment 90 Day Notice Account	159,148.2	
	Cash Office Float	32.5	
[add more accounts if necessary]	Petty Cash	250.0	
	account 6		
	account 7		
	account 8		
			229,993.7
Petty cash float (if applicable) <span style="float: right;">-</span>			
Less: any un-presented cheques as at 31/3/19 <b>(enter these as negative numbers)</b>			
	110684	(300.00)	
	110685	(64.00)	
	110688	(154.61)	
[add more lines if necessary]	BACS	(100.00)	
	BACS	(86.83)	
	item 6		
	item 7		
	item 8		
			(705.44)
Add: any un-banked cash as at 31/3/19			
	Card	149.9	
			149.9
<b>Net balances as at 31/3/19 (Box 8)</b>			<b><u><u>229,438.1</u></u></b>

## Explanation of variances – pro forma

Name of smaller authority: **Braunstone Town Council**

County area (local councils and **Leicestershire & Rutland**)

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority ( <u>must include narrative and supporting figures</u> )
1 Balances Brought Forward	320,303	268,199				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	519,556	574,107	54,551	10.50%	NO		
3 Total Other Receipts	267,613	188,871	-78,742	29.42%	YES		£48,897 Council Tax Support Grant and £4,759 New Homes Bonus received in 2017/18, which was ended from 1st April 2018.
4 Staff Costs	462,129	463,924	1,795	0.39%	NO		
5 Loan Interest/Capital Repayment	63,786	60,891	-2,895	4.54%	NO		
6 All Other Payments	313,358	269,580	-43,778	13.97%	NO		
7 Balances Carried Forward	268,199	236,782			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	250,239	229,438				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	4,549,629	4,551,639	2,010	0.04%	NO		
10 Total Borrowings	335,103	289,474	-45,629	13.62%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Braunstone Town Council

County area (local councils and parish meetings only):

Leicestershire & Rutland

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

	£	£
<b>Box 7: Balances carried forward</b>		<b>236,782.01</b>
Deduct: Debtors (enter these as negative numbers)		
Braunstone Titans	(511.00)	
HMRC	(8,248.63)	
Kingsway Rangers	(37.00)	
Kingsway Surgery	(1,883.33)	
Mossdale Rangers	(200.00)	
County Solicitor, Leicestershire CC	(957.19)	
Facilities Bond Returns	420.00	
	(11,417.15)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
N/A	0.00	
N/A	0.00	
	-	
<b>Total deductions</b>		<b>(11,417.15)</b>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Blaby District Council	1,771.51	
Brandon Hire PLC	99.90	
Braunstone Community Life	600.00	
Kompan Ltd	154.00	
LRALC	430.00	
Platts Harris	39.11	
Reach PLC	711.86	
Sissons & Allen Ltd	150.00	
	3,956.38	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Charnwood Borough Council	9.90	
First Class Learning	7.00	
Stewart, Avril	100.00	
	116.90	
<b>Total additions</b>		<b>4,073.28</b>
<b>Box 8: Total cash and short term investments</b>		<b>229,438.14</b>