

APPENDIX 5

Macclesfield Town Council PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS ACCOUNTS FOR THE YEAR ENDED 31 March 2017

Local Audit And Accountability Act 2014
Accounts and Audit Regulations 2015 (SI 2015/234)

Macclesfield Town Council's annual return needs to be reviewed by an external auditor appointed by Public Sector Audit Appointments Limited. Any person interested has the right to inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers and receipts and other documents relating to those records or documents.

These documents for Macclesfield Town Council are to be made available on reasonable notice by application between the hours of 10am and 2pm on working days (excluding public holidays).

Commencing on 26 June 2017
And
Ending on 04 August 2017

If you wish to view them then please contact the named smaller authority representative:

Name PETE TURNER
Position in Smaller Authority TOWN CLERK
Address MACCLESFIELD TOWN COUNCIL
MACCLESFIELD TOWN HALL
MACCLESFIELD
SK10 1GA
Phone number 01625 374142

Local electors and their representatives have rights to question the auditor about the accounts and object to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The auditor can be contacted at the address below for this purpose during the inspection period which commences on **26 June 2017** and ends on **04 August 2017**.

The smaller authority's annual return is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice.

The appointed auditor of Macclesfield Town Council is:

BDO LLP, Arcadia House, Maritime Walk, Ocean Village, Southampton, SO14 3TL
Telephone: 023 8088 1941

TO BE SUBMITTED TO BDO LLP WITH THE ANNUAL RETURN AND SUPPORTING INFORMATION

NAME OF SMALLER AUTHORITY:	Waverley Town Council
DATE INSPECTION PERIOD COMMENCED:	26/6/17

Please note this information must be provided to the auditor in accordance with the Accounts and Audit Regulations 2015. If this is not confirmed we may charge an additional fee in obtaining the information.

IMPORTANT TIPS

DOs

- The inspection period must be for a period of 30 (thirty) working days.
- It must include the first 10 working days of July.
- The earliest the inspection period can commence is Monday 5 June
- The latest the inspection period can commence is Monday 3 July
- The inspection period must start the day after the notice, approved section 1 and approved section 2 are published on your website (parish meetings must publish it somewhere conspicuous).

DONTs

- The inspection period should not be commencing before the annual governance statement and accounting statements are approved
- The inspection period should not be commencing on a date on or after 4 July

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual return for the year ended 31 March 2017

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of

smaller authority here:

Macclesfield Town Council

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

	Agreed		'Yes' means that this smaller 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.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
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 the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
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 this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA
			✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

15/05/2017

and recorded as minute reference:

Full Council AGM 15/5/17 Item 10.1

Signed by Chair at meeting where approval is given:

Barbara P. P. P. P. P.

Clerk:

x

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

MARLESALE TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	0	401307	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	575640	679857	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	27795	2536	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	33808	87202	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.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	168320	266662	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	401307	729836	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	376965	701272	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	4742	15061	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

x 

Date 11/04/2017

I confirm that these accounting statements were approved by this smaller authority on:

15/05/2017

and recorded as minute reference:

FULL COUNCIL AGM 15/5/17 ITEM 102

Signed by Chair at meeting where approval is given:

x Rebecca A Dooling

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

Macclesfield Town Council

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual 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. 2016/17 External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/do not certify* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

External auditor name

Date

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

MARLBOROUGH TOWN COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A - no petty cash held		
G. Salaries to employees and allowances to members were paid in accordance with this smaller 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.	✓ subject to ① below		
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. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

① The accounts were balanced to the year end for the Barclays current Account, but only to 23/2/17 for the Public Sector Deposit Fund. This resulted in £101.09 dividend not being recorded.

Name of person who carried out the internal audit JDM BUSINESS SERVICES LTD

Signature of person who carried out the internal audit [Signature] Date 10/4/2017

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

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

Guidance notes on completing the 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
7. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
8. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, including the dates set for the period for the exercise of public rights , has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.

Working details for ANNUAL RETURN - Year ended 31 March 2017

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
1		0	401,307	320	0	Committed - Xmas Lights
1	Balances brought forward	0	401,307	Total balances & reserves at the begining of the year as recorded in the Council Financial Records		
2		575,640	679,857	1176	101	Precept
2	Annual Precept	575,640	679,857	Total amount of Precept income received in the year		
3		210	0	1003	115	Income - Christmas Lights
3		50	0	1005	101	Income - Grants & Donations
3		79	1,521	1007	101	Income - Interest
3		25,427	0	1008	101	Income - Other
3		2,030	1,015	1177	101	Council Tax Support Grant
3	Total other receipts	27,795	2,536	Total income or receipts as recorded in the cashbook minus the Precept		
4		33,808	84,702	4000	101	Wages & Salaries
4		0	2,500	4012	102	Mayors Allowance
4	Staff costs	33,808	87,202	Total expenditure or payments made to and on behalf of all council employees.Include salaries and wages,PAYE and NI(employees and employers), pension contributions and expenses		
5	Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Council borrowings		
6		9,200	8,500	4005	101	Rent & Utilities
6		15,572	0	4006	101	Supplies & Services
6		0	1,046	4010	101	Photocopier
6		0	337	4011	101	Travel/Expenses
6		0	3,881	4013	102	Civic Events
6		0	1,670	4014	101	Training
6		0	664	4015	101	Postage
6		0	1,900	4016	101	IT
6		0	708	4017	101	Advertising
6		45	2,660	4018	101	Communications
6		0	2,987	4019	101	Equipment
6		0	2,183	4020	101	Audit Fee
6		1,750	1,350	4021	101	Accountancy Support
6		0	279	4022	101	Legal & Professional
6		0	2,700	4022	104	Legal & Professional
6		420	1,680	4023	101	HR & H&S Support
6		0	3,189	4024	101	Subscriptions
6		0	2,593	4025	101	Insurance
6		0	1,200	4026	101	Stationary
6		0	689	4027	101	Catering
6		0	82	4028	101	Bank Charges
6		0	3,549	4029	101	Room Hire
6		5,354	0	4031	101	Other Expenses

Continued on Page 2

Working details for ANNUAL RETURN - Year ended 31 March 2017

		<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6		0	313	4031	104	Other Expenses
6		343	0	4031	115	Other Expenses
6		2,350	0	4032	103	Allotment Expenditure
6		22,411	41,283	4050	115	Christmas Lights Installation
6		425	11,300	4051	115	Christmas Lights Renewals
6		7,202	8,193	4052	115	Christmas Lights Switch On
6		31,450	31,450	4053	107	CCTV
6		0	5,121	4056	107	Town Entry Signs
6		0	20,000	4057	108	MIM
6		1,510	2,365	4058	107	Remembrance
6		0	20,000	4059	108	Citizens Advice Bureau
6		0	5,000	4060	108	Barnaby Festival
6		5,077	19,971	4062	107	Floral Displays
6		0	9,783	4065	107	Projects & Events
6		45,024	5,312	4067	112	S137 Grants
6		0	23,126	4068	112	Other Grants & Donations
6		20,185	19,598	4076	114	Contingency
6	Total other payments	168,320	266,662	Total expenditure or payments as recorded in the cashbook minus employment costs(Line 4) and loan / interest expenditure / payments(Line 5)		
7	Balances carried forwrd	401,307	729,836	Total balances and reserves at the end of the year.[Must equal (1+2+3)-(4+5+6)]		
8		76,886	199,672	200	0	Current Bank A/c
8		300,079	501,600	201	0	CCLA Deposit
8	Total Cash & Investments	376,965	701,272	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		4,742	4,742	9	0	Total Fixed Assets
9	Total Fixed Assets	4,742	4,742	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register		
10	Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties(usually PWLB)		

Bank Reconciliation Statement as at: 31/03/2017 for Cash Book 1 Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Bank Account	31/03/2017	50	219,629.99
			<u>219,629.99</u>

<u>Unpresented Cheques (Minus)</u>	<u>Amount</u>
09/02/2017 100333 Oakes UK (Electrical)	252.67
09/02/2017 100341 Shires Pay Services Ltd	15.50
16/03/2017 100349 Silk Fest	250.00
16/03/2017 100350 Shires Pay Services Ltd	8.00
16/03/2017 100352 Cranmore Instant Print Ltd	145.00
16/03/2017 100353 Viking Direct Ltd	142.46
16/03/2017 100354 JA Jons & Sons	546.60
24/03/2017 100356 Plantscape Ltd	4,680.00
24/03/2017 100357 Macclesfield Eye Society	2,000.00
24/03/2017 100358 Macclesfield & Distric cardiac	500.00
24/03/2017 100359 SM Web Design	56.97
24/03/2017 100360 St John the Evangelist	750.00
24/03/2017 100361 Age UK Cheshire East	1,750.00
24/03/2017 100362 Niche Event Hire	252.00
24/03/2017 100363 City Signs (Midlands) Ltd	3,141.30
24/03/2017 100365 Tecnikk Computers Ltd	300.00
24/03/2017 100366 Pete Turner	124.06
24/03/2017 100367 Viking Direct Ltd	39.45
24/03/2017 100368 Cheshire East Council	970.00
24/03/2017 100355 BCW Office Products Ltd	375.11
29/03/2017 100364 Amberol Ltd	3,658.54
	<u>19,957.66</u>
	199,672.33

Receipts not Banked/Cleared (Plus)

	<u>0.00</u>
	199,672.33
Balance per Cash Book is :-	199,672.33
Difference is :-	0.00

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>FULL COUNCIL</u>								
<u>101</u>	<u>Administration</u>							
4000	Wages & Salaries	-2,637	84,702	107,717	23,015		23,015	78.6 %
4005	Rent & Utilities	0	8,500	8,500	0		0	100.0 %
4010	Photocopier	177	1,046	1,000	-46		-46	104.6 %
4011	Travel/Expenses	0	337	1,000	663		663	33.7 %
4014	Training	400	1,670	2,000	330		330	83.5 %
4015	Postage	103	664	2,000	1,336		1,336	33.2 %
4016	IT	307	1,900	2,500	600		600	76.0 %
4017	Advertising	0	708	2,000	1,292		1,292	35.4 %
4018	Communications	311	2,660	5,000	2,340		2,340	53.2 %
4019	Equipment	0	2,987	3,000	13		13	99.6 %
4020	Audit Fee	0	2,183	3,000	818		818	72.8 %
4021	Accountancy Support	-150	1,350	2,500	1,150		1,150	54.0 %
4022	Legal & Professional	0	279	4,500	4,221		4,221	6.2 %
4023	HR & H&S Support	-980	1,680	1,800	120		120	93.3 %
4024	Subscriptions	616	3,189	3,500	311		311	91.1 %
4025	Insurance	0	2,593	3,200	607		607	81.0 %
4026	Stationary	157	1,200	5,000	3,800		3,800	24.0 %
4027	Catering	179	689	3,000	2,311		2,311	23.0 %
4028	Bank Charges	15	82	500	418		418	16.5 %
4029	Room Hire	-201	3,549	3,500	-49		-49	101.4 %
4080	Election Costs	0	0	2,000	2,000		2,000	0.0 %
	Administration :- Expenditure	-1,703	121,969	167,217	45,248	0	45,248	72.9 %
1007	Income - Interest	0	1,521	0	1,521			0.0 %
1176	Precept	0	679,857	679,857	0			100.0 %
1177	Council Tax Support Grant	0	1,015	0	1,015			0.0 %
	Administration :- Income	0	682,393	679,857	2,536			100.4 %
	Net Expenditure over Income	-1,703	-560,424	-512,640	47,784			
<u>102</u>	<u>Civic</u>							
4012	Mayors Allowance	2,500	2,500	3,000	500		500	83.3 %
4013	Civic Events	966	3,881	5,000	1,119		1,119	77.6 %
	Civic :- Expenditure	3,466	6,381	8,000	1,619	0	1,619	79.8 %
	Net Expenditure over Income	3,466	6,381	8,000	1,619			
	FULL COUNCIL :- Expenditure	1,763	128,350	175,217	46,867	0	46,867	73.3 %
	Income	0	682,393	679,857	2,536			100.4 %
	Net Expenditure over Income	1,763	-554,043	-504,640	49,403			

FINANCE

Month No : 12

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>112</u>	<u>Grants & Donations</u>							
4067	S137 Grants	0	5,312	0	-5,312		-5,312	0.0 %
4068	Other Grants & Donations	4,250	23,126	65,000	41,874		41,874	35.6 %
	Grants & Donations :- Expenditure	4,250	28,438	65,000	36,562	0	36,562	43.8 %
	Net Expenditure over Income	4,250	28,438	65,000	36,562			
<u>114</u>	<u>Other Operational Costs</u>							
4075	Operational M'ment & Support	0	0	37,750	37,750		37,750	0.0 %
4076	Contingency	3,007	19,598	30,000	10,402		10,402	65.3 %
	Other Operational Costs :- Expenditure	3,007	19,598	67,750	48,152	0	48,152	28.9 %
	Net Expenditure over Income	3,007	19,598	67,750	48,152			
	FINANCE :- Expenditure	7,257	48,036	132,750	84,714	0	84,714	36.2 %
	Income	0	0	0	0			0.0 %
	Net Expenditure over Income	7,257	48,036	132,750	84,714			
PLANNING								
<u>113</u>	<u>Neighbourhood Plan</u>							
4031	Other Expenses	0	0	30,000	30,000		30,000	0.0 %
	Neighbourhood Plan :- Expenditure	0	0	30,000	30,000	0	30,000	0.0 %
	Net Expenditure over Income	0	0	30,000	30,000			
	PLANNING :- Expenditure	0	0	30,000	30,000	0	30,000	0.0 %
	Income	0	0	0	0			0.0 %
	Net Expenditure over Income	0	0	30,000	30,000			
SERVICES								
<u>103</u>	<u>Allotments</u>							
4032	Allotment Expenditure	0	0	14,460	14,460		14,460	0.0 %
	Allotments :- Expenditure	0	0	14,460	14,460	0	14,460	0.0 %
	Net Expenditure over Income	0	0	14,460	14,460			
<u>104</u>	<u>Weston Community Centre</u>							
4022	Legal & Professional	0	2,700	0	-2,700		-2,700	0.0 %
4031	Other Expenses	0	313	25,000	24,687		24,687	1.3 %
	Weston Community Centre :- Expenditure	0	3,013	25,000	21,987	0	21,987	12.1 %

Month No : 12

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1001	Income - Bookings	0	0	5,000	-5,000			0.0 %
	Weston Community Centre :- Income	0	0	5,000	-5,000			0.0 %
	Net Expenditure over Income	0	3,013	20,000	16,987			
<u>105</u>	<u>Public Conveniences</u>							
4031	Other Expenses	0	0	25,000	25,000		25,000	0.0 %
	Public Conveniences :- Expenditure	0	0	25,000	25,000	0	25,000	0.0 %
	Net Expenditure over Income	0	0	25,000	25,000			
<u>106</u>	<u>Economic Development</u>							
4031	Other Expenses	0	0	63,180	63,180		63,180	0.0 %
	Economic Development :- Expenditure	0	0	63,180	63,180	0	63,180	0.0 %
	Net Expenditure over Income	0	0	63,180	63,180			
<u>107</u>	<u>Projects & Events</u>							
4053	CCTV	0	31,450	35,000	3,550		3,550	89.9 %
4055	Capital Asset Management Fund	5,000	5,000	5,000	0		0	100.0 %
4056	Town Entry Signs	2,618	5,121	25,000	19,879		19,879	20.5 %
4058	Remembrance	688	2,365	4,250	1,886		1,886	55.6 %
4061	Street Furniture	0	0	15,000	15,000		15,000	0.0 %
4062	Floral Displays	4,384	19,971	20,000	29		29	99.9 %
4065	Projects & Events	0	9,783	10,000	217		217	97.8 %
	Projects & Events :- Expenditure	12,689	73,689	114,250	40,561	0	40,561	64.5 %
	Net Expenditure over Income	12,689	73,689	114,250	40,561			
<u>108</u>	<u>Community Delivery</u>							
4057	MIM	0	20,000	30,000	10,000		10,000	66.7 %
4059	Citizens Advice Bureau	0	20,000	20,000	0		0	100.0 %
4060	Barnaby Festival	0	5,000	5,000	0		0	100.0 %
	Community Delivery :- Expenditure	0	45,000	55,000	10,000	0	10,000	81.8 %
	Net Expenditure over Income	0	45,000	55,000	10,000			
<u>115</u>	<u>Christmas Lights</u>							
4031	Other Expenses	0	0	50,000	50,000		50,000	0.0 %
4050	Christmas Lights Installation	0	41,283	0	-41,283		-41,283	0.0 %
4051	Christmas Lights Renewals	0	11,300	0	-11,300		-11,300	0.0 %

Month No : 12

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4052	Christmas Lights Switch On	450	8,193	0	-8,193		-8,193	0.0 %
	Christmas Lights :- Expenditure	<u>450</u>	<u>60,776</u>	<u>50,000</u>	<u>-10,776</u>	<u>0</u>	<u>-10,776</u>	<u>121.6 %</u>
4049	Transfer from reserve	0	14,828	0	14,828			0.0 %
	Christmas Lights :- Income	<u>0</u>	<u>14,828</u>	<u>0</u>	<u>14,828</u>			
	Net Expenditure over Income	<u>450</u>	<u>45,948</u>	<u>50,000</u>	<u>4,052</u>			
	SERVICES :- Expenditure	<u>13,139</u>	<u>182,478</u>	<u>346,890</u>	<u>164,412</u>	<u>0</u>	<u>164,412</u>	<u>52.6 %</u>
	Income	<u>0</u>	<u>14,828</u>	<u>5,000</u>	<u>9,828</u>			<u>296.6 %</u>
	Net Expenditure over Income	<u>13,139</u>	<u>167,650</u>	<u>341,890</u>	<u>174,240</u>			

Month No : 12

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>101</u>	<u>Administration</u>							
4000	Wages & Salaries	-2,637	84,702	107,717	23,015		23,015	78.6 %
4005	Rent & Utilities	0	8,500	8,500	0		0	100.0 %
4010	Photocopier	177	1,046	1,000	-46		-46	104.6 %
4011	Travel/Expenses	0	337	1,000	663		663	33.7 %
4014	Training	400	1,670	2,000	330		330	83.5 %
4015	Postage	103	664	2,000	1,336		1,336	33.2 %
4016	IT	307	1,900	2,500	600		600	76.0 %
4017	Advertising	0	708	2,000	1,292		1,292	35.4 %
4018	Communications	311	2,660	5,000	2,340		2,340	53.2 %
4019	Equipment	0	2,987	3,000	13		13	99.6 %
4020	Audit Fee	0	2,183	3,000	818		818	72.8 %
4021	Accountancy Support	-150	1,350	2,500	1,150		1,150	54.0 %
4022	Legal & Professional	0	279	4,500	4,221		4,221	6.2 %
4023	HR & H&S Support	-980	1,680	1,800	120		120	93.3 %
4024	Subscriptions	616	3,189	3,500	311		311	91.1 %
4025	Insurance	0	2,593	3,200	607		607	81.0 %
4026	Stationary	157	1,200	5,000	3,800		3,800	24.0 %
4027	Catering	179	689	3,000	2,311		2,311	23.0 %
4028	Bank Charges	15	82	500	418		418	16.5 %
4029	Room Hire	-201	3,549	3,500	-49		-49	101.4 %
4080	Election Costs	0	0	2,000	2,000		2,000	0.0 %
	Administration :- Expenditure	-1,703	121,969	167,217	45,248	0	45,248	72.9 %
1007	Income - Interest	0	1,521	0	1,521			0.0 %
1176	Precept	0	679,857	679,857	0			100.0 %
1177	Council Tax Support Grant	0	1,015	0	1,015			0.0 %
	Administration :- Income	0	682,393	679,857	2,536			100.4 %
	Net Expenditure over Income	-1,703	-560,424	-512,640	47,784			
<u>102</u>	<u>Civic</u>							
4012	Mayors Allowance	2,500	2,500	3,000	500		500	83.3 %
4013	Civic Events	966	3,881	5,000	1,119		1,119	77.6 %
	Civic :- Expenditure	3,466	6,381	8,000	1,619	0	1,619	79.8 %
	Net Expenditure over Income	3,466	6,381	8,000	1,619			
<u>103</u>	<u>Allotments</u>							
4032	Allotment Expenditure	0	0	14,460	14,460		14,460	0.0 %
	Allotments :- Expenditure	0	0	14,460	14,460	0	14,460	0.0 %
	Net Expenditure over Income	0	0	14,460	14,460			

Month No : 12

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>104</u>	<u>Weston Community Centre</u>							
4022	Legal & Professional	0	2,700	0	-2,700		-2,700	0.0 %
4031	Other Expenses	0	313	25,000	24,687		24,687	1.3 %
	Weston Community Centre :- Expenditure	<u>0</u>	<u>3,013</u>	<u>25,000</u>	<u>21,987</u>	<u>0</u>	<u>21,987</u>	<u>12.1 %</u>
1001	Income - Bookings	0	0	5,000	-5,000			0.0 %
	Weston Community Centre :- Income	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>-5,000</u>			<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>3,013</u>	<u>20,000</u>	<u>16,987</u>			
<u>105</u>	<u>Public Conveniences</u>							
4031	Other Expenses	0	0	25,000	25,000		25,000	0.0 %
	Public Conveniences :- Expenditure	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>			
<u>106</u>	<u>Economic Development</u>							
4031	Other Expenses	0	0	63,180	63,180		63,180	0.0 %
	Economic Development :- Expenditure	<u>0</u>	<u>0</u>	<u>63,180</u>	<u>63,180</u>	<u>0</u>	<u>63,180</u>	<u>0.0 %</u>
	Net Expenditure over Income	<u>0</u>	<u>0</u>	<u>63,180</u>	<u>63,180</u>			
<u>107</u>	<u>Projects & Events</u>							
4053	CCTV	0	31,450	35,000	3,550		3,550	89.9 %
4055	Capital Asset Management Fund	0	0	5,000	5,000		5,000	0.0 %
4056	Town Entry Signs	2,618	5,121	25,000	19,879		19,879	20.5 %
4058	Remembrance	688	2,365	4,250	1,886		1,886	55.6 %
4061	Street Furniture	0	0	15,000	15,000		15,000	0.0 %
4062	Floral Displays	4,384	19,971	20,000	29		29	99.9 %
4065	Projects & Events	0	9,783	10,000	217		217	97.8 %
	Projects & Events :- Expenditure	<u>7,689</u>	<u>68,689</u>	<u>114,250</u>	<u>45,561</u>	<u>0</u>	<u>45,561</u>	<u>60.1 %</u>
	Net Expenditure over Income	<u>7,689</u>	<u>68,689</u>	<u>114,250</u>	<u>45,561</u>			
<u>108</u>	<u>Community Delivery</u>							
4057	MIM	0	20,000	30,000	10,000		10,000	66.7 %
4059	Citizens Advice Bureau	0	20,000	20,000	0		0	100.0 %
4060	Barnaby Festival	0	5,000	5,000	0		0	100.0 %
	Community Delivery :- Expenditure	<u>0</u>	<u>45,000</u>	<u>55,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>81.8 %</u>
	Net Expenditure over Income	<u>0</u>	<u>45,000</u>	<u>55,000</u>	<u>10,000</u>			

Month No : 12

Cost Centre Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>112</u>	<u>Grants & Donations</u>							
4067	S137 Grants	0	5,312	0	-5,312		-5,312	0.0 %
4068	Other Grants & Donations	4,250	23,126	65,000	41,874		41,874	35.6 %
	Grants & Donations :- Expenditure	4,250	28,438	65,000	36,562	0	36,562	43.8 %
	Net Expenditure over Income	4,250	28,438	65,000	36,562			
<u>113</u>	<u>Neighbourhood Plan</u>							
4031	Other Expenses	0	0	30,000	30,000		30,000	0.0 %
	Neighbourhood Plan :- Expenditure	0	0	30,000	30,000	0	30,000	0.0 %
	Net Expenditure over Income	0	0	30,000	30,000			
<u>114</u>	<u>Other Operational Costs</u>							
4075	Operational M'ment & Support	0	0	37,750	37,750		37,750	0.0 %
4076	Contingency	3,007	19,598	30,000	10,402		10,402	65.3 %
	Other Operational Costs :- Expenditure	3,007	19,598	67,750	48,152	0	48,152	28.9 %
	Net Expenditure over Income	3,007	19,598	67,750	48,152			
<u>115</u>	<u>Christmas Lights</u>							
5001	Transfers from reserves	-14,828	-14,828	0	14,828		14,828	0.0 %
	Other Operational Costs :- Expenditure	-14,828	-14,828	0	14,828	0	14,828	
4031	Other Expenses	0	0	50,000	50,000		50,000	0.0 %
4050	Christmas Lights Installation	0	41,283	0	-41,283		-41,283	0.0 %
4051	Christmas Lights Renewals	0	11,300	0	-11,300		-11,300	0.0 %
4052	Christmas Lights Switch On	450	8,193	0	-8,193		-8,193	0.0 %
	Christmas Lights :- Expenditure	450	60,776	50,000	-10,776	0	-10,776	121.6 %
4049	Transfer from reserve	-14,828	0	0	0			0.0 %
	Christmas Lights :- Income	-14,828	0	0	0			
	Net Expenditure over Income	450	45,948	50,000	4,052			

A/c Code	Account Name	Centre	Centre Name	Debit	Credit
105	VAT Control A/c			28,721.24	
110	Prepayments			1,442.59	
200	Current Bank A/c			199,672.33	
201	CCLA Deposit			501,599.54	
310	General Reserves				386,479.19
330	Committed - Capital Asset Fund				5,000.00
510	Accruals				1,600.00
1007	Income - Interest	101	Administration		1,520.87
1176	Precept	101	Administration		679,857.00
1177	Council Tax Support Grant	101	Administration		1,015.00
4000	Wages & Salaries	101	Administration	84,702.47	
4005	Rent & Utilities	101	Administration	8,500.00	
4010	Photocopier	101	Administration	1,045.69	
4011	Travel/Expenses	101	Administration	337.27	
4012	Mayors Allowance	102	Civic	2,500.00	
4013	Civic Events	102	Civic	3,881.17	
4014	Training	101	Administration	1,670.00	
4015	Postage	101	Administration	663.90	
4016	IT	101	Administration	1,900.34	
4017	Advertising	101	Administration	707.80	
4018	Communications	101	Administration	2,659.83	
4019	Equipment	101	Administration	2,987.35	
4020	Audit Fee	101	Administration	2,182.50	
4021	Accountancy Support	101	Administration	1,350.00	
4022	Legal & Professional	101	Administration	279.00	
4022	Legal & Professional	104	Weston Community Centre	2,700.00	
4023	HR & H&S Support	101	Administration	1,680.00	
4024	Subscriptions	101	Administration	3,189.31	
4025	Insurance	101	Administration	2,592.86	
4026	Stationary	101	Administration	1,200.21	
4027	Catering	101	Administration	689.39	
4028	Bank Charges	101	Administration	82.32	
4029	Room Hire	101	Administration	3,548.50	
4031	Other Expenses	104	Weston Community Centre	313.46	
4050	Christmas Lights Installation	115	Christmas Lights	41,283.00	
4051	Christmas Lights Renewals	115	Christmas Lights	11,300.46	
4052	Christmas Lights Switch On	115	Christmas Lights	8,192.72	
4053	CCTV	107	Projects & Events	31,450.00	
4056	Town Entry Signs	107	Projects & Events	5,120.62	
4057	MIM	108	Community Delivery	20,000.00	
4058	Remembrance	107	Projects & Events	2,364.50	
4059	Citizens Advice Bureau	108	Community Delivery	20,000.00	

Date : 10/04/2017

Macclesfield Town Council 2016/17

Page No 2

Time: 11:47

Trial Balance for Month No: 12

User :PT

Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4060	Barnaby Festival	108	Community Delivery	5,000.00	
4062	Floral Displays	107	Projects & Events	19,971.01	
4065	Projects & Events	107	Projects & Events	9,782.64	
4067	S137 Grants	112	Grants & Donations	5,312.00	
4068	Other Grants & Donations	112	Grants & Donations	23,125.79	
4076	Contingency	114	Other Operational Costs	19,598.25	
5000	Transfers to Committed Reserve			5,000.00	
5001	Transfers from reserves	115	Christmas Lights		14,828.00
Trial Balance Totals :				1,090,300.06	1,090,300.06
Difference				0.00	