NOTICE OF CONCLUSION OF AUDIT

(LOCAL AUDIT AND ACCOUNTABILITY ACT 2014
ACCOUNTS AND AUDIT REGULATIONS 2015)

FOR

Kirkby Stephen Parish Council

NOTICE is hereby given that the audit for the year ended 31 March 2017 was completed on

23 August 2017

and the accounts are now available for inspection by local electors in accordance with Section 25 of the Local Audit and Accountability Act 2014. The requisite information as defined by Section 13(1) of the Accounts and Audit Regulations 2015 is/is not* displayed alongside this notice

(* Please delete as necessary)

If the requisite information is not displayed alongside this notice, it is available for inspection by appointment.

To arrange a viewing please contact

Jeanette Cooper, Clerk
Local Links, Vicarage Lane
Kirkby Stephen 07683 74554

between the hours of 10am and 5pm

Dated: 4th September 2017

Signed: J Cooper .....

(Responsible Financial Officer)

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: KIRKBY STEPHEN 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.

	Yes	No	NA	
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.	✓			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: 25/04/2017

Signed by Chair at meeting where approval is given: J Johnstone

and recorded as minute reference: 629 -

Clerk: JK Cooper

*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: KIRKBY STEPHEN TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1. Balances brought forward	46225	44000	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	50540	56080	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	51943	33064	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	47049	50108	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	-	-	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	57659	34529	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	44000	48507	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	44000	48507	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	640590	640590	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).

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	✓		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: K Cooper

Date 06/06/2017

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

06/06/2017

and recorded as minute reference:

673

Signed by Chair at meeting where approval is given: J Johnstone

Section 3 – External auditor report and certificate

In respect of:

Enter name of smaller authority here: KIRKBY STEPHEN 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~~)

There is a breach of Proper Practices, regulations or legislation which we have noted in our opinion - please see enclosed report.

(continu

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

BDO LLP Southampton United Kingdom

(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: BDO LLP

External auditor name: BDO LLP Southampton United Kingdom

Date: 23/8/17

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)

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Annual internal audit report 2016/17 to

Enter name of smaller authority here: KIRKBY STEPHEN 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.	✓		
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.	✓		
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)

Name of person who carried out the internal audit: RACHAEL LITTLE

Signature of person who carried out the internal audit: Rlittle Date: 16/05/2017

*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.

ISSUES ARISING REPORT FOR
Kirkby Stephen Parish Council
Audit for the year ended 31 March 2017

BDO

Introduction

The following matters have been raised to draw items to the attention of Kirkby Stephen Parish Council. These matters came to the attention of BDO LLP during the review of the annual return for the year ended 31 March 2017. This report must be presented to a full meeting of the smaller authority for review.

The review of the annual return may not disclose all shortcomings of the systems as some matters may not have come to the attention of the auditor. For this reason, the matters raised may not be the only ones that exist.

The matters listed below are explained in further detail on the page(s) that follow;

- Electors rights period during the year

The following issues have resulted in the annual return being qualified. They indicate either a breach of proper practices or legislation and they require the smaller authority to take immediate action to rectify these issues.

Electors rights period during the year

What is the issue?

The 31 March 2016 Accounts were approved after the commencement of the inspection period of the exercise of electors' rights, which occurred during the current audit year.

Why has this issue been raised?

The Accounts and Audit Regulations 2015, reg 15(3) specifies that the Annual Governance statement must be approved. This is followed by the approval of the Accounting Statements. Both statements must be published including on a website with the notice of electors' rights. The electors' rights period should start on the following day. The smaller authority has not complied with the Accounts and Audit Regulations 2015 during the year under audit.

What do we recommend you do?

The Smaller Authority must ensure in future years that the electors' rights inspection period commences after the accounting statements are approved.

Further guidance on this matter can be obtained from the following source(s):

Accounts and Audit Regulations 2015

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 23 August 2017

KIRKBY STEPHEN TOWN COUNCIL YEAR END BANK RECONCILIATION

	Bank Account totals					Cash book	Cash Book Figures				
		Everyday	High Interest	Market	Total		receipts	payments	unpresented	rec - pay	diff between
Month	A/C No.	£50,508,144.00	£51,025,635.00	£21,030,434.00	in accounts	starting figure	Total		payments		bank a/c & cash book
31/03/2016					£ -	£ 44,000.40					
28/04/2016		£ 4,739.64	£ 33,151.34	£ 9,145.57	£ 47,036.55		£ 7,021.60	£ 7,970.74	£ 3,985.29	£ 47,036.55	£0.00
28/05/2016		£ 3,723.79	£ 89,992.34	£ 9,165.07	£ 102,881.20	£ 43,051.26	£ 62,860.50	£ 9,560.38	£ 6,529.82	£ 102,881.20	£0.00
28/06/2016		£ 1,185.99	£ 88,803.37	£ 9,199.16	£ 99,188.52	£ 96,351.38	£ 6,345.12	£ 10,244.66	£ 6,736.68	£ 99,188.52	£0.00
28/07/2016		£ 1,714.94	£ 78,781.87	£ 9,231.66	£ 89,728.47	£ 92,451.84	£ 511.00	£ 4,665.00	£ 1,430.63	£ 89,728.47	£0.00
28/08/2016		£ 1,453.13	£ 74,437.37	£ 9,283.66	£ 85,174.16	£ 88,297.84	£ 207.50	£ 6,174.34	£ 2,843.16	£ 85,174.16	£0.00
28/09/2016		£ 4,193.02	£ 68,151.00	£ 8,344.27	£ 80,688.29	£ 82,331.00	£ 774.24	£ 9,097.28	£ 6,680.33	£ 80,688.29	£0.00
28/10/2016		£ 1,264.91	£ 61,540.25	£ 8,376.77	£ 71,181.93	£ 74,007.96	£ 421.75	£ 8,431.11	£ 5,183.33	£ 71,181.93	£0.00
28/11/2016		£ 1,839.79	£ 60,486.47	£ 8,415.77	£ 70,742.03	£ 65,998.60	£ 7,485.22	£ 4,325.08	£ 1,583.29	£ 70,742.03	£0.00
28/12/2016		£ 4,666.69	£ 52,643.41	£ 8,449.23	£ 65,759.33	£ 69,158.74	£ 690.40	£ 8,674.32	£ 4,584.51	£ 65,759.33	£0.00
28/01/2017		£ 1,906.35	£ 48,194.57	£ 8,449.23	£ 58,550.15	£ 61,174.82	£ 301.16	£ 4,039.12	£ 1,113.29	£ 58,550.15	£0.00
28/02/2017		£ 2,134.01	£ 45,475.07	£ 8,488.23	£ 56,097.31	£ 57,436.86	£ 1,819.50	£ 4,557.66	£ 1,398.61	£ 56,097.31	£0.00
31/03/2017		£ 1,321.80	£ 39,391.27	£ 8,528.07	£ 49,241.14	£ 54,698.70	£ 706.04	£ 6,898.01	£ 734.41	£ 49,241.14	£0.00
							89144.03	84637.70			

Bank Reconciliation Kirkby Stephen Town Council

Cashbook		
Receipts		£133,144.43
Payments		£84,637.70
Balance carried forward		**£48,506.73**
Bank		
Market	21030434	£8,528.07
HICA	51025635	£39,391.27
Current	50508144	£1,321.80
Total		**£49,241.14**
Deduct uncleared payments		£734.41
total		**£734.41**
Total in bank a/cs deducting outstanding payments		**£48,506.73**

Bal B/fwd.

48506.73.

CARRIED OUT BY JEANETTE COOPER, 07.04.15

Kirkby Stephen Town Council - SIGNIFICANT VARIATIONS

BOX 1 - Balances Br Forward	Rounded to nearest £		
	2015-16	2016-17	difference
Street Cleaning	£ 2,322	£ 2,725	£ 403
Open Spaces	£ 1,262	£ 1,878	£ 616
Grants & S137	£ 2,627	£ 934	-£ 1,693
Administration	£ 493	-£ 2,592	-£ 3,085
Community & Council Centre	£ 20,128	£ 20,646	£ 518
Miscellaneous	£ 6,344	£ 8,505	£ 2,161
Cloisters	£ 1,795	£ 438	-£ 1,357
Allowances	£ -	£ -	£ -
Calor Fund	£ 3,266	£ 3,016	-£ 250
Market	£ 7,989	£ 8,450	£ 461
TOTAL	**£ 46,226**	**£ 44,000**	**-£ 2,226**

Box 2 - Annual Precept	2015-16	2016-17	difference	
Street Cleaning	£ 7,000	£ 7,600	£ 600	Increase to cover salary increase
Open Spaces	£ 6,900	£ 8,300	£ 1,400	Increase due to additional work planned.
Grants & S137	£ 3,500	£ 4,500	£ 1,000	Increase due to additional grant created to support youth projects
Administration	£ 13,940	£ 16,730	£ 2,790	Increase to cover salary increase and pention contribution and increase in insurance premium tax.
Community & Council Centre	£ 17,500	£ 17,500	£ -	
Miscellaneous	£ 1,200	£ 850	-£ 350	Underspend in 2015-16 carried forward.
Cloisters	£ 500	£ 600	£ 100	Increase in insurance premium tax.
Allowances	£ -	£ -	£ -	
Calor Fund	£ -	£ -	£ -	
Market	£ -	£ -	£ -	
TOTAL	**£ 50,540**	**£ 56,080**	**£ 5,540**	

Box 3 - Total other receipts	2015-16	2016-17	difference	
Street Cleaning	£ 6,600	£ 6,670	£ 70	
Open Spaces	£ 15	£ 15	£ -	
Grants & S137	£ -	£ 200	£ 200	Received a donation from a resident to go towards a bursary award
Administration	£ 7,617	£ 9,565	£ 1,948	VAT refund was greater in 2016-17 in comparison to 2015-16
Community & Council Centre	£ 13,838	£ 11,284	-£ 2,553	Received grant funding in 2015-16 for upgrading IT equipment of £3700, not repeated in 16-17. Increased income generated from selling advertising space in the
Miscellaneous	£ 9,328	£ 4,915	-£ 4,413	Reduction in extenal grant funding received in 2016 -17 in comparison to 15-16.
Cloisters	£ 14,011	£ -	-£ 14,011	Received insurance payment in 2015-16 to pay for repairs to cloisters following damage when the structure was struck by a vehicle. Not repeated in 2016-17.
Allowances	£ -	£ -	£ -	
Calor Fund	£ -	£ -	£ -	
Market	£ 533	£ 415	-£ 118	Reduction in the number of stall holders over the 12 month period.
TOTAL	**£ 51,943**	**£ 33,064**	**-£ 18,879**	

Box 4 - Staff Costs

	2015-16	2016-17	difference	
Street Cleaning	£ 12,962	£ 13,085	£ 123	Hourly rate increase awarded to Street Cleaner
Administration	£ 14,726	£ 15,583	£ 857	Hourly rate increase awarded to Clerk and pension contributions started
Community & Council Centre	£ 19,362	£ 21,441	£ 2,079	Hourly rate increase awarded to staff and pension contributions started
TOTAL	**£ 47,049**	**£ 50,108**	**£ 3,059**	

Box 5 - Loan Repayments

	2015-16	2016-17	difference
	£ -	£ -	£ -

Box 6 - All other payments

	2015-16	2016-17	difference	
Street Cleaning	£ 235	£ 153	-£ 82	
Open Spaces	£ 6,299	£ 7,168	£ 869	Tree work was carried out in 2016-17
Grants & S137	£ 5,193	£ 4,937	-£ 256	Reduction in grants awarded in 2016-17
Administration	£ 3,450	£ 3,324	-£ 125	Reduction in spending on training and travel expenses during 2016-17
Community & Council Centre	£ 11,458	£ 3,963	-£ 7,495	IT upgrade during 2015-16 incurred a cost of £7568, not repeated in 2016-17
Miscellaneous	£ 8,368	£ 9,265	£ 897	Purchased new Christmas lights equipment
Cloisters	£ 15,868	£ 977	-£ 14,891	Insurance claim - repair work carried out during 2015-16, not repeated in 2016-17
Allowances	£ -	£ -	£ -	
Calor Fund	£ 250	£ 500	£ 250	Increase in the grants awarded
			£ -	
Market	£ 72	£ 1,053	£ 981	Grant of £980 made to make emergency repairs to the town clock from the market account
VAT	£ 6,467	£ 3,190	-£ 3,277	Less VAT charges incurred during 2016-17
TOTAL	**£ 57,659**	**£ 34,529**	**-£ 19,853**	