



Audit Committee Minutes

The minutes of the Audit Committee meeting of Wyre Borough Council held on Tuesday, 19 June 2018 at the Civic Centre, Poulton-le-Fylde.

Audit Committee members present:

Councillors Rita Amos, Emma Anderton, Lorraine Beavers, Ron Greenhough, Tom Ingham, Lesley McKay, Paul Moon, Cheryl Raynor, Brian Stephenson, Ann Turner, Lynn Walmsley and Val Wilson

Apologies:

Councillor(s) Tom I Balmain and Graham Holden

Other councillors present:

None.

Officers present:

Clare James, Head of Finance and Section 151 Officer
Joanne Billington, Head of Governance
Roy Saunders, Democratic Services and Scrutiny Manager

Harriet Fisher, KPMG (External Auditor) was also present.

No members of the public or press attended the meeting.

1 Election of Chairman

Cllr McKay was elected as Chairman of the Committee for the 2018/19 municipal year.

2 Election of Vice Chairman

Cllr A Turner was elected as Vice Chairman of the Committee for the 2018/19 municipal year.

3 Declarations of interest

None.

4 Confirmation of minutes

Agreed that the minutes of the Audit Committee meeting held on 8 May 2018 be confirmed as a correct record.

5 Training: Statement of Accounts 2017/18

The Head of Finance (Section 151 Officer) made a presentation on the format and contents of the council's accounts in advance of the requirement for the Committee to approve the 2017/18 Statement of Accounts at its next meeting on 24 July.

Copies of the slides presented by Head of Finance (Section 151 Officer) are appended to the minutes.

When making her presentation, the Head of Finance (Section 151 Officer) said that the information in her slides was consistent with a guidance document published by the Chartered Institute of Public Finance and Accountancy (CIPFA), which members of the Committee had previously been referred to and was available on CIPFA's website. She referred during her presentation to the latest draft version of the Statement of Accounts for 2017/18, copies of which had been made available to members of the Committee. She said that the draft accounts did not yet include an independent auditor's report, which would be inserted when the auditing work they were currently undertaking had been completed.

The Head of Finance (Section 151 Officer) explained what had to be included in the Statement of Accounts. She stressed, in particular, the need for members of the Committee to be familiar with and be able to consider effectively at its next meeting the Narrative Report section, which provided a summary of the whole document and was a very useful overview of the accounts which 'told the story'.

She provided a number of examples to illustrate where information could be found within the statement of accounts to obtain answers to the sorts of questions Members might want to ask at the next meeting of the Committee (pages 57 and 58 of the slides).

Agreed that the contents of the presentation be noted and that members of the Committee be asked to read through the copies of the slides before the next meeting.

6 Peer Review of Internal Audit: External Assessment

The Head of Governance submitted a report of the Peer Review Team which had recently completed a review of the council's Internal Audit service. She explained that, in addition to the annual self-assessment which the council had to undertake, an external peer review had to be carried out every five years. The current review had been undertaken by Audit Managers from Allerdale and Preston Council's.

The outcome of the review, as set out in the report, had been very positive, confirming that Wyre's internal audit service 'conformed' to the required professional standards.

Only three 'minor observations' on areas of possible improvement or development had been identified, which were referred to in paragraph 3.4 of the report. Suggested actions were listed in Appendix C. The Head of Governance said that she had been aware of the issues raised, but each of the points raised would be considered further. The Head of Governance (with reference to paragraph 3.4.1) was wary of spending too much time collecting purely quantitative performance information, but she would look again for possible qualitative measures which would be relatively easy to obtain and which would provide added value. She said (with reference to paragraph 3.4.2) that she would also look again at ways of including some, although probably not all, third tier managers in the council's established processes for identifying and assessing risks. She said (with reference to paragraph 3.4.3) that arrangements were already being made to do more sampling and follow up work on lower priority actions identified in audit reports. She stressed that checks were already routinely made on the implementation of all high priority audit recommendations.

The Head of Governance also submitted a letter from the Peer Review Moderation Team (comprising the Chief Auditors of Hyndburn, Burnley and South Ribble and Chorley Councils) confirming that the review and resulting report on Wyre Council's conformance with the UK Public Sector Internal Audit Standards was fair and consistent with the expected standards established for the peer review process.

Agreed that the outcome of peer review process be noted and that the positive conclusion reached be welcomed.

7 Risk Management Policy: Annual Review

The Head of Finance (Section 151 Officer) submitted a report on the annual review of the council's risk management policy.

The Head of Governance said that the council's arrangements for regularly assessing and mitigating both strategic and operational risks were well established and worked well. She said that only very minor amendments had been made to the policy, for example, to reflect changes to job titles.

The Head of Governance drew attention to the responsibilities of Councillors with regard to risk management, which were set out in paragraphs 3.1 to 3.3 of the policy.

Agreed that the Risk Management Policy attached as Appendix 1 to the report be approved.

8 Annual Governance Statement 2017/18

The Head of Finance (Section 151 Officer) submitted a report on the draft

Annual Governance Statement 2017/18. The Head of Governance introduced the report and said that this high level strategic document was the second most important document considered by the Committee (after the statement of accounts). It was still currently a draft version, which Members still had the opportunity to challenge.

The Head of Governance drew attention to the information in Section 5 of the Statement providing evidence to demonstrate how the council had complied in 2017/18 with the seven core principles set out in the CIPFA/SOLACE framework. She also referred, in particular, to the review of the effectiveness of the council's internal financial controls in Section 7 of the Statement.

The Head of Governance said that there were no significant governance issues which needed to be specifically identified in Section 9 of the Statement. She reminded Members that reference to the preparation for the introduction of the General Data Protection Regulations 2018 had been included in the Statement for the previous year but, although there was still a considerable amount of work to be done on data protections issues, the necessary steps had been taken prior to the implementation of the Regulations on 25 May 2018 for that reference to be removed from the Statement.

The Head of Governance also referred to the list of actions set out in the Action Plan attached as Appendix 2 of the report. She responded to questions from members of the Committee about:

- the involvement of councillors in the proposed ongoing review of the Constitution;
- the appointment of councillors to regulatory committees;
- a proposed further review of the performance appraisal process for staff.

Agreed, having reviewed the documents submitted, that the draft Annual Governance Statement 2017/18, incorporating the Council's Code of Corporate Governance, be formally approved.

9 Housing Benefit Payments

The External Auditor provided an update on the latest position with regard to minor housing benefit payment errors reported to the Committee on 13 March 2018. Further sampling was still being carried out and would be completed in time for a report to be submitted to the Committee in July. It was not yet clear whether the extrapolated total over-payment and under-payment figures would increase or decrease as a result of the larger number of claims being sampled.

Agreed that the position be noted.

10 Periodic private discussion with External Auditor

In accordance with the Audit Committee's work programme, the Audit Committee Members were given their annual opportunity to speak in confidence to the External Auditor at the end of the meeting.

The Head of Finance, the Head of Governance and the Democratic Services and Scrutiny Manager left the room for this item.

No significant issues were raised or required actions identified.

Appendix to Minutes: Training Slides - Statement of Accounts (minute 5)

The meeting started at 6pm and finished at 7.26pm.

Date of Publication: 26 June 2018

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Member Training 2017/18 Statement of Accounts

Wyre Council

wyre.gov.uk

Together we make a difference....

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Setting the Scene

The Accounts must...

- Be prepared and approved by the responsible financial officer by 31 May
- Be published on the website, with the Auditors Report, no later than 31 July
- Comply with Accounts & Audit Regs 2015
- Comply with the Code of Practice on Local Authority Accounting

Setting the Scene

The Accounts must...

- Be audited by External Auditors
- Be available for electors to inspect for a single period of 30 working days between 1st June and 12 July (including the first 10 working days of June) ...
- ...Electors can question the External Auditor about the accounts but the Auditor does not have to answer questions about the Council's policies, finances, procedures or anything else that is not relevant to the accounts

Setting the Scene

Members in their role as governors ...

- Are requested to approve and authorise the statements
- Need to reasonably understand the statements that they are approving
- Must approve the accounts as the Executive (Cabinet) and Overview and Scrutiny Committee are statutorily precluded from doing so

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What must the Statement include?

- Narrative Report (includes an Explanatory Foreword and non-financial information about the council, performance, area etc.)
- Statement of Responsibilities
- Independent Auditor's Report
- Annual Governance Statement
- Comprehensive Income and Expenditure Statement
- Movement in Reserves Statement
- Balance Sheet

What must the Statement include?

- Cash Flow Statement
- Notes to the Financial Statements
 - Expenditure and Funding Analysis (new in 2016/17)
- Collection Fund Account
- Notes to the Collection Fund
- Glossary of Accounting Terms
- Links to Other Financial Information (i.e. the Council's website showing council budgets and spending)

The Narrative Report p.2

The Narrative Report

- “...should offer interested parties a concise and easily understandable effective guide to the most significant matters reported in the accounts.”
- Not formally part of the Statement of Accounts
- Its content and style should be a matter of local judgement...
- ...but they recommend 12 topics and 2 principles with 11 sub-analysis points for inclusion!

Statement of Responsibilities p.18



Statement of Responsibilities

The Authority is required:

- To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. (Head of Finance – Chief Financial Officer)
- To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- To approve the Statement of Accounts

Statement of Responsibilities

The Chief Financial Officer is required:

- To prepare the Statement of Accounts in accordance with proper practices
- To select suitable accounting policies and apply them consistently
- To make judgements and estimates that are reasonable and prudent
- To comply with the Code of Practice on Local Authority Accounting
- To keep proper accounting records that are up to date
- To take reasonable steps to prevent and detect fraud and other irregularities

Statement of Responsibilities

The **Chief Financial Officer** in accordance with the 2016 CIPFA publication 'The Role of the Chief Financial Officer in Local Government' is also responsible for:

- Ensuring appropriate advice is given on all financial matters, for keeping financial records and accounts and for maintaining an effective system of financial control
- Publishing annual accounts on a timely basis to communicate the organisation's financial position and performance

Statement of Responsibilities

Accounts to be signed and dated by:

- Responsible Financial Officer to certify that the accounts present a 'true and fair view of the financial position and its income and expenditure' in May and again prior to Audit Cttee in July
- Presiding Member at the Committee meeting at which the accounts were approved.

Independent Auditor's Reports p.19

Independent Auditor's Report

- Prepared in accordance with:
 - Local Audit and Accountability Act 2014
 - National Audit Office's Code of Audit Practice
- Evidence that the accounting statements :
 - Give a true and fair view of the financial position
 - Have been prepared properly in accordance with the Code of Practice on Local Authority Accounting
- Report to those charged with governance (the Audit Committee) thereby complying with the International Standard on Auditing (ISA260).
- Accounts production and audit process requires the Auditors to communicate their views about the significant qualitative aspects of the Authority's accounting practices and financial reporting (ISA260).

Use of Resources Conclusion

- The Council is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources
- The Auditors have a responsibility to satisfy themselves that proper arrangements have been made having regard to relevant criteria specified by the NAO
- A single criteria supported by three sub-criteria has been adopted for 2017/18: Informed decision-making, Sustainable resource deployment and Working with partners and third parties.
- Overall criterion – “In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people”



Annual Governance Statement p.22

Annual Governance Statement

- Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to carry out an annual review of the effectiveness of the system of internal control and prepare an AGS
- The AGS should be approved in advance by Audit Committee and published alongside the Statement of Accounts

Annual Governance Statement

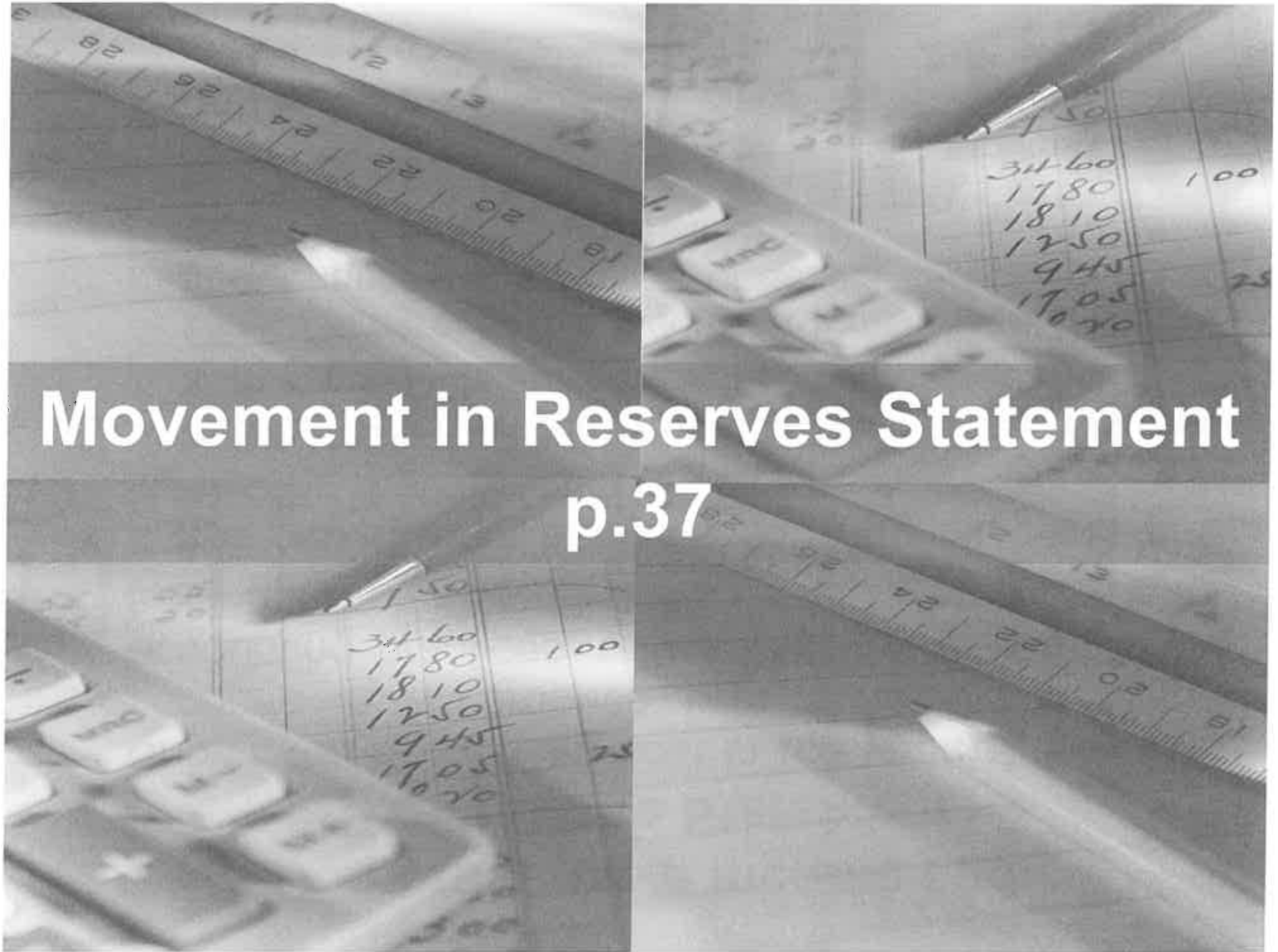
- Acknowledgement of our responsibility/purpose
- Compliance with *Delivering Good Governance in Local Government: A Framework* published by CIPFA/SOLACE
- How we meet the core principles
- Our approach to Risk Management
- A review of effectiveness
- Value for Money Conclusion
- Significant governance issues
- How we review and report

Comprehensive Income and Expenditure Statement p.36

Comprehensive Income and Expenditure Statement

- Shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation
- It has two distinct sections showing all gains and losses/the movement in net worth...
 - Surplus/Deficit on the Provision of Services (resulting from expenditure incurred or income generated)
 - Other Comprehensive Income & Expenditure (resulting from changes in valuation of assets and gains/losses on pension assets and liabilities)

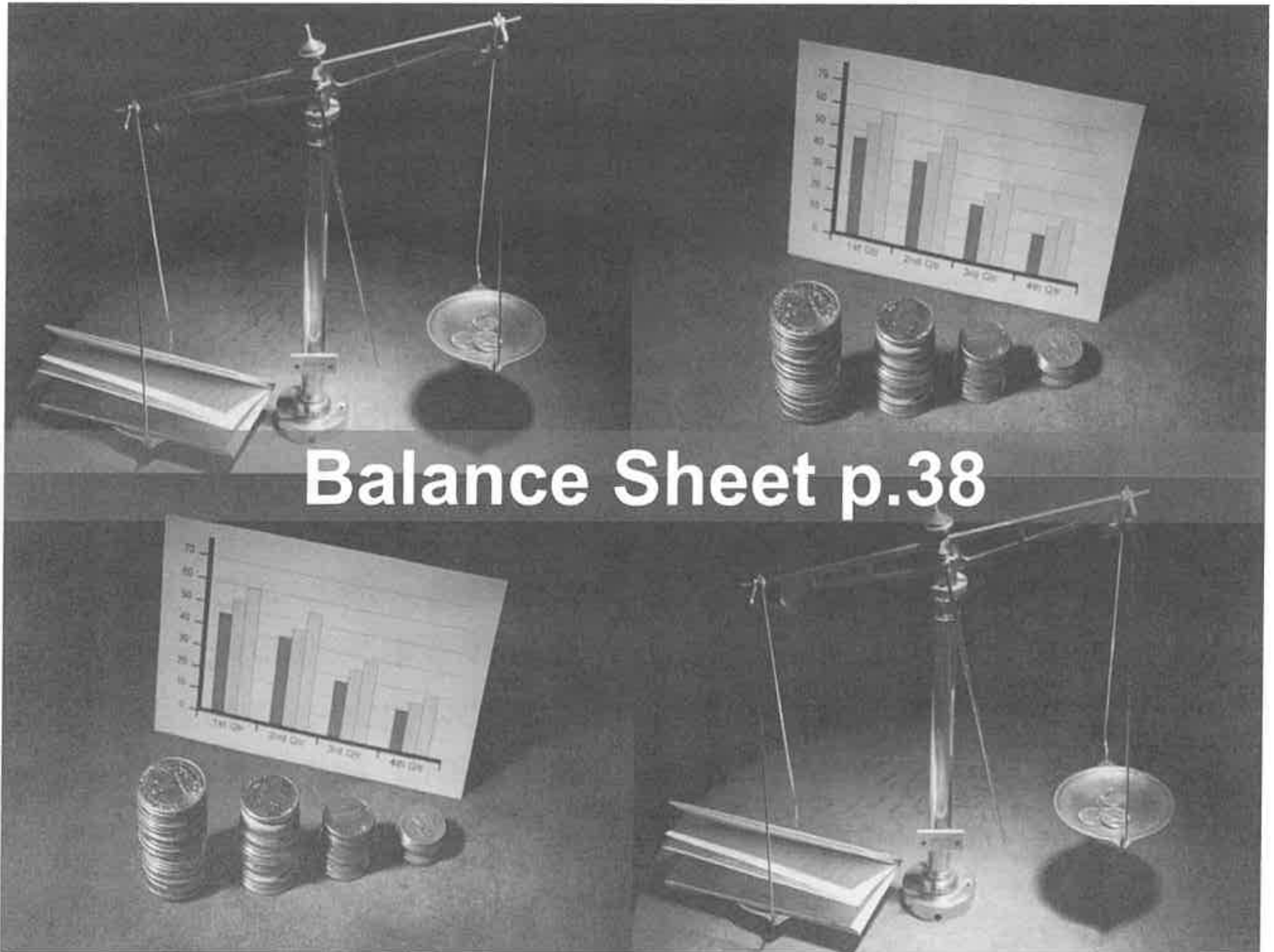
Movement in Reserves Statement p.37



Movement in Reserves Statement

- Shows the movement in the year on different reserves split between usable and unusable
- Reconciles the surplus or deficit on the Provision of Services from the CIES to the statutory amounts required to be charged for tax setting purposes.
- 'Notional' Surplus/Deficit adjusted for difference between accounting and funding regulations and transfers to or from Earmarked reserves = 'True' Surplus/Deficit for the year

Balance Sheet p.38



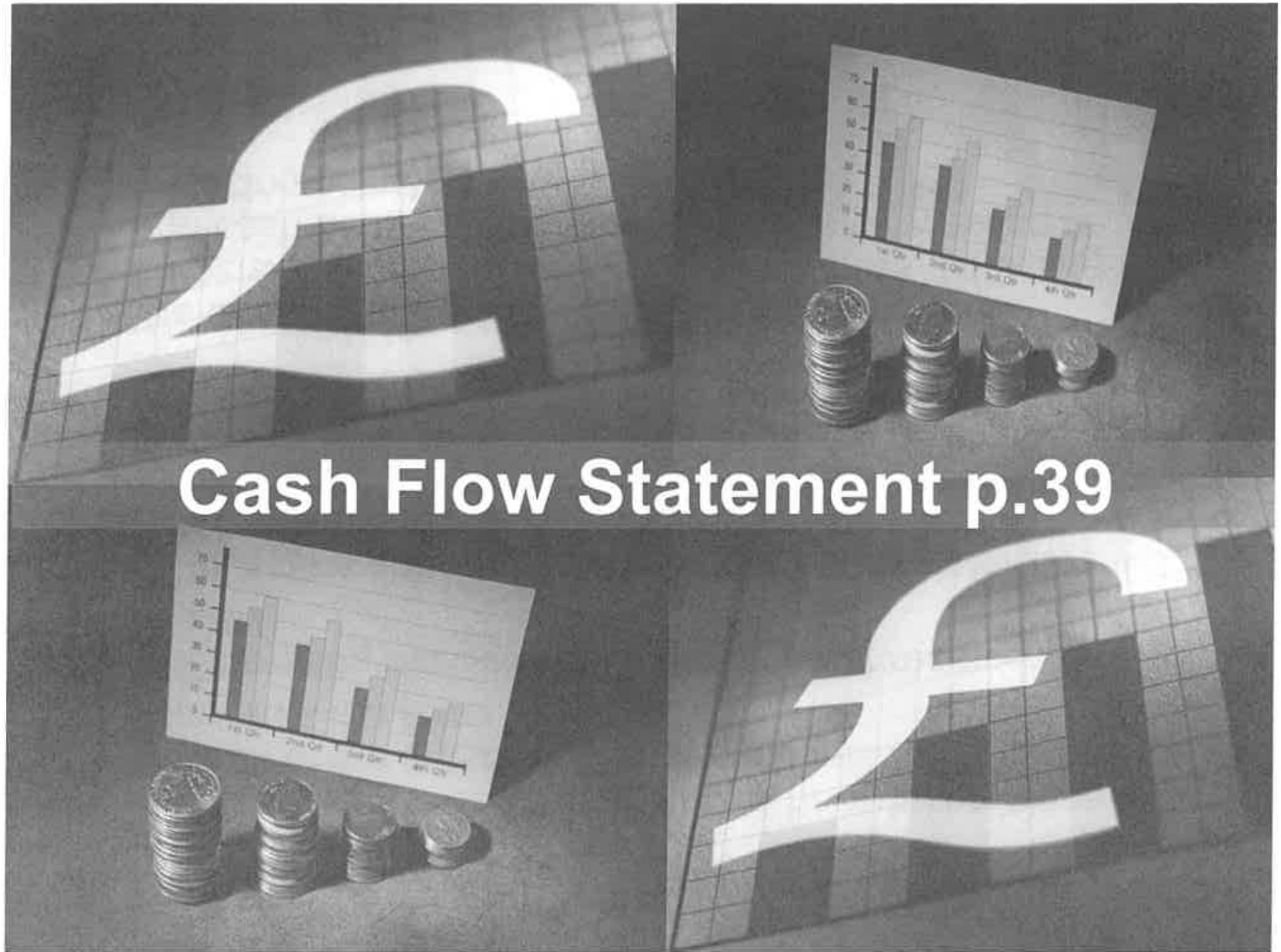
Balance Sheet

- Snapshot at the end of the year (31st March)
- Shows assets and liabilities of the Council (what it owns and what it owes)
- Both long term (e.g. long term borrowing) and current (e.g. cash)
- The net assets (assets less liabilities) are matched by the reserves (net worth) including:
 - Usable reserves e.g. Balances and earmarked reserves
 - Unusable reserves e.g. Unrealised gains and losses such as the Revaluation Reserve and Adjustment Accounts that absorb the difference between applying proper accounting practices and statutory arrangements for funding expenditure

Balance Sheet

- The code specifies the minimum requirements for lines to be included on the face of the balance sheet
- There are also a number of disclosure requirements relating to the balance sheet including a note showing the movement in reserves and a requirement to disclose the nature and purpose of each reserve

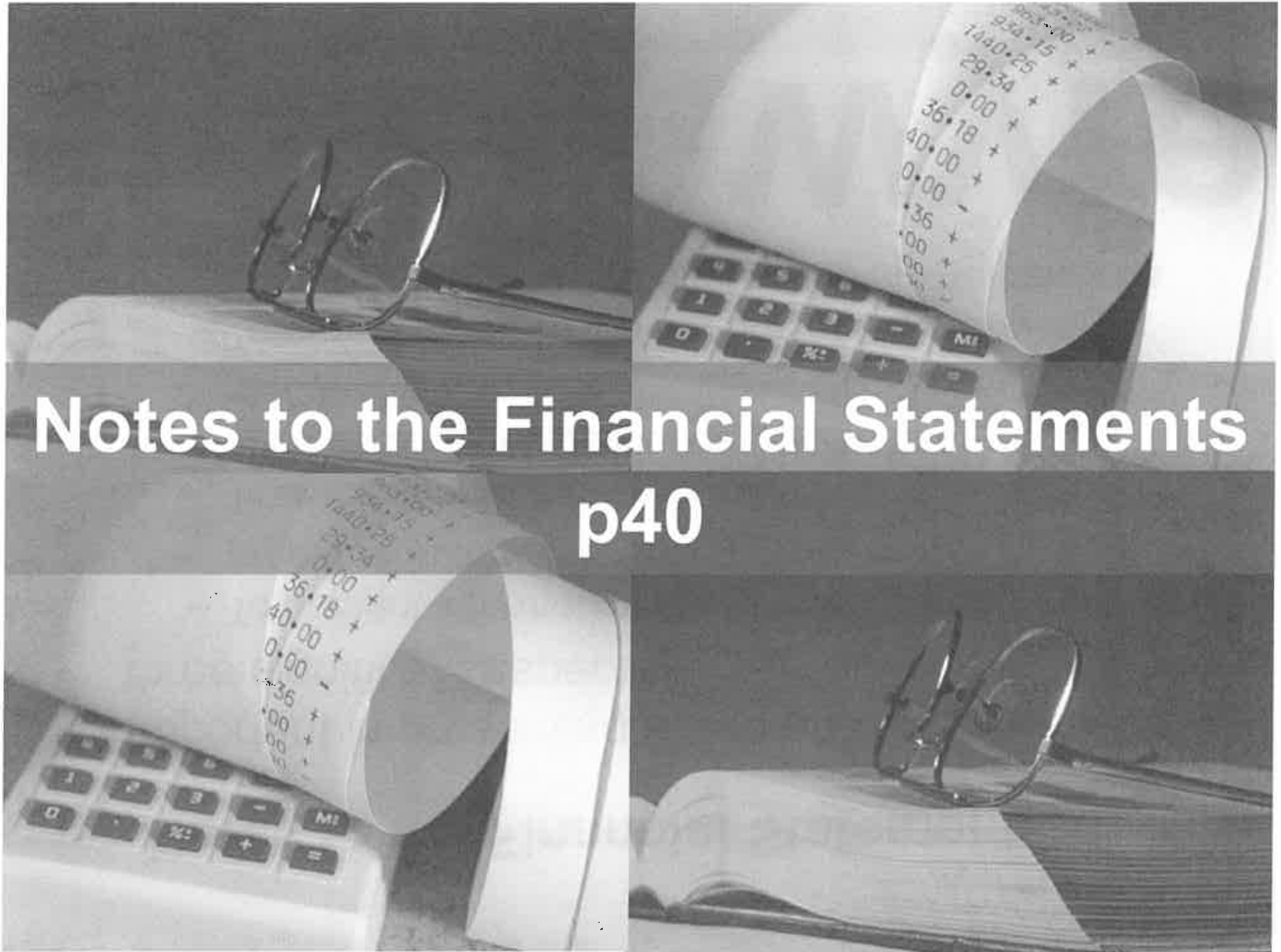
Cash Flow Statement p.39



Cash Flow Statement

- Summarises the flows of cash that have taken place into and out of the authority's bank accounts over the year. It separates the flows into:
 - Operating activities (includes interest received and paid)
 - Investing activities (includes the purchase/disposal of assets and investment income)
 - Financing activities (includes the receipts and repayments of borrowing and difference between cash collected and paid re NDR and Council Tax)
- We use the indirect method – starting with the surplus/deficit on the provision of services, adjusting for non cash items, accruals and extracting investing or financing activities

Notes to the Financial Statements p40



Notes to the Financial Statements

Important in presenting a true and fair view with three significant aspects:

- To present information about the basis of preparation e.g. accounting policies used
- To disclose information not presented elsewhere such as breaking down lines within financial statements e.g. PPE
- To provide information not presented elsewhere such as qualitative material including 'transactions with related parties'

Statement of Accounting Policies

Expenditure and Funding Analysis – shows how annual expenditure is used and funded from Resources (Government Grants, rents, council tax and business rates) in comparison with those consumed or earned in accordance with Generally Accepted Accounting Practices (see CIES)

Accounting Policies i.e. “the specific principles, bases, conventions, rules and practices applied...”

- Accruals of Income and Expenditure – activity is accounted for in the year it takes place not based on when cash is received or paid
- Cash and Cash Equivalents – includes investments maturing no more than 3 months from date of acquisition
- Prior Period Adjustments, Changes and Errors – some applied prospectively and others retrospectively

Statement of Accounting Policies

- Charges to Revenue for Non-Current Assets – e.g. depreciation, revaluation, impairment and amortisation.
- Employee Benefits – such as accrued holiday entitlements, termination benefits and post-employment benefits including accounting arrangements for the LGPS
- Events after the Reporting Period – but prior to 30 June requiring adjustment or disclosure

Statement of Accounting Policies

- Financial Liabilities – short term loans are valued in the balance sheet using outstanding principal plus accrued interest
- Financial Assets – Investments/loans made by the council valued in the balance sheet using outstanding principal plus accrued interest
- Government Grants and Contributions – accounted for on an accruals basis when conditions have been satisfied otherwise shown as creditors
- Heritage Assets – valued as for insurance purposes and not subject to depreciation

Statement of Accounting Policies

- Intangible Assets – amortised over economic life
e.g. IT systems
- Interest in companies and other entities – such as joint ventures that would require the preparation of group accounts
- Inventories – accounted for at the lower of cost and net realisable value
- Investment Property – Not depreciated but revalued annually with rental income showing as Financing and Investment Income

Statement of Accounting Policies

- Leases – No finance or operating leases exist
- Overheads and Support Services – cost charged to those that benefit in proportion to the benefit received
- Property Plant & Equipment –
Measurement/basis of valuation e.g.
infrastructure and community assets at
depreciated historical cost and all other assets
at current value (existing use value – EUV) or
depreciated replacement cost

Statement of Accounting Policies

- Impairment – assets are reviewed for evidence of impairment loss at each year end
- Depreciation – all assets, other than investment properties, land, heritage and certain community assets, with a determinable finite life, depreciated over up to 80 years.
- Disposals – income shown in I&E statement along with gain or loss on disposal.

Statement of Accounting Policies

- Provisions – an obligation that requires settlement where a reliable estimate of the amount can be made.
- Contingent Liabilities – possible obligation although existence and amount cannot be confirmed.
- Contingent Assets – possible asset although not yet confirmed.
- Reserves – set aside for future policy purposes or to cover contingencies...

Earmarked Reserves

Wyre Council - Outturn 2017/18

Balance
31.03.18
£'000

Earmarked Reserves

Building Control	12
Capital Investment	1,071
Elections	71
Insurance	61
IT	299
Land Charges	32
Leisure Management	209
New Homes Bonus	2,844
Non-Domestic Rates Equalisation	1,674
Performance Reward Initiatives	33
Value For Money	719
Vehicle Replacement/St Clsng	2,489

TOTAL

9,514

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Statement of Accounting Policies

- Revenue expenditure funded from capital under statute (REFCUS) – capital expenditure where no asset is created e.g. improvement grants, reflected in the Income & Expenditure Statement with associated grant.
- VAT – VAT paid is recoverable, VAT charged is paid over to HMRC.

Notes to the Financial Statements

- Accounting Standards published prior to 01.01.18 but not adopted – must disclose the impact of an accounting change that will be required.
- Critical judgements in applying accounting policies – e.g. a decision has been made which influences the accounting treatment
- Assumptions about the future – e.g. estimation of the net liability to pay pensions and the impact of a 0.1% increase in the discount rate assumption applied
- Events after the Reporting Period – events after date authorised for issue (e.g. 31.05.18 re 2017/18) are not reflected

Notes to the Financial Statements

- Adjustments between accounting basis and funding basis under regulations – proper accounting practice v statutory provisions
- Transfers to or from earmarked reserves
- Other operating expenditure – includes parish precepts, pension administration costs and gains/losses on disposal of non-current assets (excl. investment assets)

Notes to the Financial Statements

- Financing and Investment income/expenditure – interest payable/receivable, gains/losses on disposal /revaluation of investment properties and pensions net interest expense
- Taxation and non-specific grant income/expenditure – Adjusted Council Tax income (incl. parish precept), NDR income/expenditure, RSG, Transitional Funding, NHB, S31 grant and capital grants and contributions

Notes to the Financial Statements

- Property, Plant and Equipment –
 - additions, disposals, impairment, reclassification, revaluations and depreciation
 - Depreciation – useful lives
 - Capital commitments e.g. contracts entered into
 - Revaluations – all PPE measured at current value is revalued every 5 years

Notes to the Financial Statements

- Heritage Assets
 - additions, disposals, revaluations and impairment losses
 - Eros Statue and Civic Regalia (@ valuation used for insurance purposes)
- Investment Property
 - rental income no longer shown in Cost of Services
 - Additions, disposals and gains/losses on revaluation
 - Fair value hierarchy and valuation techniques
- Intangible Assets
 - e.g. software which is amortised over 5 years – identifies additions and amortisation

Notes to the Financial Statements

- Financial Instruments
 - shows investments, debtors, borrowings and creditors
 - interest payable/receivable
 - fair value disclosures (new in 2015/16)
- Inventories – stocks reflected at lower of cost and net realisable value
- Short Term Debtors – People who owe us money
- Cash and Cash Equivalents – Cash, bank account, overdraft and short term deposits

Notes to the Financial Statements

- Assets Held For Sale – newly classified
- Short Term Creditors – People who we owe money to
- Provisions – Business Rate Appeals are determined by the VO and often backdated
- Usable Reserves – includes General Fund Balances, Earmarked Reserves, Capital Receipts and Capital Grants Unapplied.

Notes to the Financial Statements

- Unusable Reserves – includes explanations of and movements on Revaluation Reserve, Capital Adjustment A/c, Pensions Reserve, Collection Fund Adjustment A/c and Accumulated Absences A/c
- Cash Flow Statement Operating Activities – includes interest received/paid and adjustments to surplus/deficit for non cash movements and investing/financing activities

Notes to the Financial Statements

- Cash Flow Statement Investing Activities – includes additions to asset register, purchase of short term investments, disposal of assets and capital grants/contributions received
- Cash Flow Statement Financing Activities – includes repayments of short and long term borrowing and movement in debtors for Council tax and NDR

Notes to the Financial Statements

- Trading Operations – reflects considerations of stewardship where we are taking commercial risks and provides an assurance that the authority is not exposing itself unreasonably to loss.
- Agency Services – income and expenditure associated with the Lancashire Highway Street Services Agreement is excluded from the CI&E Statement.
- Members' Allowances – must disclose total allowances/expenses paid in the year

Notes to the Financial Statements

- Officers' Remuneration - for those earning > £50,000 and senior employees (reflecting number of employees and amounts paid)
- External Audit Costs – for auditing the accounts, grant claims and other services.
- Grant Income – non-ringfenced revenue monies (e.g. RSG, New Homes Bonus & S31 grant) and capital grants and contributions (some of which are shown as received in advance)

Notes to the Financial Statements

- Related Parties – bodies or individuals who are able to control/influence or be controlled/influenced
- Capital Expenditure and Capital Financing – types of expenditure e.g. PPE, investment, intangible assets and REFCUS and how it is financed
- Leases – The council does not have any finance or operating leases

Notes to the Financial Statements

- Impairment Losses – impairment by class of asset charged to surplus or deficit on provision of services
- Termination Benefits – number and value of compulsory redundancies or other departures agreed
- Pension Schemes (defined benefit) – benefits not paid until employees retire but accounts must recognise them as they are earned
- Contingent Liabilities – possible obligation although existence and amount cannot be confirmed e.g. legal claims and NNDR appeals

Notes to the Financial Statements

- Nature and Extent of Risks arising from Financial Instruments –
 - Credit Risk – other parties might fail to pay amounts due to the Authority
 - Liquidity Risk – access to money market and PWLB means that cash is available as needed.
 - Market Risk – our exposure to movements in the interest rate
- Note on Lancashire Business Rates Pool explaining its background and how the Pool works.



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Collection Fund Account p.95

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Collection Fund Account

An agent's statement which we, as a 'billing authority', are required to maintain reflecting the following transactions:

- Council tax
- Non-domestic rates
- Distribution of central share to Central Government and to precepting bodies e.g. LCC, P&CCL, LCFA and WBC (incl. distribution of collection fund prior year balance)

Notes to the Collection Fund

- Council Tax Base Calculation – including number of dwellings per band and relevant amount taking into account discounts
- Income from Business Rate Payers – rateable valued at year end and multiplier
- Distribution of Collection Fund prior year balance
- Closing Surplus/Deficit on the Collection Fund at year end

Statement of Accounts 2017/18 – Where can I find...?

		Where?
1.	Non-Financial Performance Indicators	P14 – Life in Wyre Survey and Business Plan Performance key results
2.	Heritage assets owned by the Council (i.e. with historic, artistic, scientific, technological, geophysical or environmental qualities held for their contribution to knowledge of culture) and how much are they worth	P49 Eros and Civic Regalia P68 NOTE 14 £293,725
3.	The value over which an asset disposal is treated as a capital receipt	P54 £10,000
4.	Rental income from investment properties e.g. golf clubs, the tip, ground leases, cafes, etc	P69 NOTE 15 £481,085
5.	The value of employee leave not yet taken to which they are entitled	P78 £131,418
6.	The value of our reserves and balances	P75 NOTE 24 General Fund (Balances) £11,792,380 Earmarked Reserves £9,513,879

Statement of Accounts 2017/18 – Where can I find...?

		Where?
7.	Has Fleetwood Market made a profit or a loss?	P81 NOTE 29 £52,856 (surplus when capital charges are excluded)
8.	How much were Members paid in allowances?	P81 NOTE 31 £309,191
9.	The Chief Executive's salary	P82 NOTE 32 £107,974
10.	Our spending on Disabled Facility and Flood Resilience Grants	P85 NOTE 36 REFCUS £2,017,772
11.	No. of staff made compulsory redundant	P86 NOTE 38 = 1
12.	Pension contributions paid by the council for its employees	P88 £1,912,000
13.	Council tax income received in year	P95 £60,782,419
14.	And how much was due to Wyre?	P95 £7,383,399 less P65 NOTE 10 Parish Precept £644,769 = £6,738,630

2017/18 Updates

No major changes in 2017/18 – a quiet year!

Any questions...

