



Audit Committee Minutes

The minutes of the Audit Committee meeting of Wyre Borough Council held on Tuesday, 24 May 2016 at the Civic Centre, Poulton-le-Fylde.

Audit Committee members present:

Councillor R Amos
Councillor E Anderton
Councillor Balmain
Councillor Barrowclough
Councillor Collinson
Councillor Fail

Councillor Holden
Councillor Ingham
Councillor McKay
Councillor Moon
Councillor A Turner
Councillor Wilson

Apologies: Councillors Ballard and Greenhough.

Officers present:

P Davies – Corporate Director of Resources
J Billington – Head of Governance
C James - Financial Services Manager
C Leary – Democratic Services Officer

Non-members present:

C Paisley – KPMG
Councillor I Amos

Members of the public present: None.

1 Election of Chairman

RESOLVED that Councillor McKay be appointed Chairman of the Audit Committee for the municipal year 2016/17.

2 Election of Vice Chairman

RESOLVED that Councillor A Turner be appointed Vice-Chairman of the Audit Committee for the municipal year 2016/17.

3 Welcome and apologies for absence

The Chairman welcomed everyone to the first meeting of the Audit Committee for this municipal year.

Apologies as detailed above.

4 Declarations of interest

None.

5 Confirmation of minutes

The minutes of the Audit Committee meeting held on Tuesday 8 March 2016 were confirmed as a correct record.

6 Training Re: Statement of Accounts 2015/16

The Corporate Director of Resources gave a detailed presentation to Members in advance of the requirement for the Audit Committee to approve the 2015/16 Statement of Accounts. It was explained that in their role as governors there is a need to reasonably understand the statements that they were being asked to approve. The presentation concluded with a series of twelve questions reinforcing the information that is 'revealed' as part of the Financial Statements.

A copy of the presentation is attached to the minutes.

RESOLVED Members thanked the Corporate Director of Resources for the presentation and looked forward to receiving the Statement of Accounts for 2015/16 at the next meeting.

7 Review of Effectiveness of Internal Audit

The Head of Governance introduced the report which relates to the requirement for the authority to undertake an annual review of the effectiveness of the system of internal audit. The Accounts and Audit Regulations 2015 require the relevant body, at least once a year, to conduct a peer review of the effectiveness of its system of internal audit. The purpose behind this is to ensure that the opinion in the annual audit report issued by the Head of Governance (Chief Internal Auditor) can be relied upon as a key source of evidence in the Annual Governance Statement.

The Head of Governance explained that the annual review / self-assessment, using the Public Sector Internal Audit Standards was also required to be externally assessed every 5 years with Wyre's peer review scheduled for March 2018.

Councillor Anderton questioned the risk of the timetable slipping and Joanne explained that this would be closely monitored.

Councillor Fail questioned the inability of the team to rotate audit responsibilities and was reassured that the use of Lancashire County Council and Mazars achieved conformance with the standard.

Only one outstanding action was noted on page 66 concerning the inclusion of a value for money section in audit reports. This was being addressed by the introduction of a new reporting format.

Resolved that members note the results of the May 2016 review of the effectiveness of Internal Audit.

8 Internal Audit Annual Report 2015/16

The Head of Governance presented the Internal Audit Annual Report for 2015/16.

This report is produced in order to meet the requirements of the Public Sector Internal Audit Standards and to assist in meeting the Accounts and Audit Regulations 2015. It provides details of audit coverage and of the work carried out by the section and contains the Chief Internal Auditors opinion of the overall level of control in operation.

The Audit Committee's role is to review work carried out; which includes formal consideration of summaries of work done, key findings, issues of concern and any actions in hand as a result of audit work.

A discussion took place around the audit opinion and the number of individual recommendations at the different levels. Joanne indicated that the risk matrix for each individual audit report more appropriately explained the evidence supporting the overall conclusion.

Councillor Fail questioned the priority one recommendations on the YMCA audit, particularly in relation to the completion of monthly legionella testing. Joanne explained that the audit team were not sufficiently resourced to follow up all recommendations, but that a piece of work was commissioned to review all the priority one recommendations and a sample of priority two and three recommendations.

The 2015/16 follow up audit would be shared at a future audit committee and the use of the CRM system would be explored to manage compliance with priority one recommendations.

Joanne referred to one investigation that had been carried out which had been discussed with the Chairman. Joanne also circulated the employee gifts and hospitality register for member's consideration.

Resolved

That Audit Committee note the Internal Audit Annual Report for 2015/16, the Risk Management Progress report concerning Operational Risks and the Strategic Risks Review.

9**Annual Governance Statement 2015/16**

The Head of Governance introduced the report explaining that the Council is required to prepare an Annual Governance Statement (AGS) for inclusion in the Annual Statement of Accounts in June 2016, following the review of the Council's governance arrangements.

The Head of Governance briefed members on the AGS and confirmed that whilst an action plan was available on the intranet and would be monitored regularly, there were no significant governance issues to report.

Councillor Fail referred in particular to Core Principle No 6 – Engaging with local people and other stakeholders to ensure robust public accountability - and said that in his view, the three recent call-ins with which he had been involved (the disposal of the Frank Townend Centre, the provision of 10 new beach bungalows and introducing charges for the Splash Pad) clearly evidenced that the council had failed to consult and engage with the community. He commented that whilst 'arrangements are in place to enable the Authority to engage.....' they were clearly not being used. He felt that there needed to be more consultation with the public to ensure transparent decision making.

Resolved

That the Audit Committee, having reviewed the document, formally approve the Annual Governance Statement 2015/16, noting that it incorporates the Council's Code of Corporate Governance.

10**External Audit Annual Audit Fee 2016/17**

The External Auditor introduced KPMG's Annual Audit Fee Letter dated 22 April 2016. The letter was self explanatory with a proposed indicative fee for the audit for 2016/17 of £48,662 (plus VAT) which reflected a 25% reduction from the planned fee for 2015/16 and also a proposed indicative fee for the Certification of housing benefit grant claims for 2016/17 of £5,580 a reduction from the previous years' charge of £5,676.

Chris reassured members that the same issues would be addressed as part of their value for money conclusion even though there was a new criteria and sub-criteria.

Resolved

That Audit Committee Members note the contents of the External Audit Annual Audit Fee letter for 2016/17.

11 Public Sector Audit Appointments - 2016/17 Work Programme and Scale Fees

The letter dated 21 March 2016 was self-explanatory and explained that there were no changes to the overall work programme for 2016/17 and therefore scale fees have been retained at the same level as the scale fees applicable for 2015/16, as set by the Audit Commission before it closed in March 2015.

Resolved

That Audit Committee Members note the contents of the Public Sector Audit Appointments for the 2016/17 work programme and scale fees.

12 Periodic Private Discussion with External Auditor, KPMG

Each year, Audit Committee Members are given the opportunity to speak to the External Auditors (KPMG) in confidence, in accordance with the Audit Committee work programme.

The Corporate Director of Resources, Head of Governance, Financial Services Manager and the Democratic Services Officer left the room for this item.

The meeting started at 6.00 pm and finished at 8.00 pm.

Date of Publication: Thursday 2 June 2016.

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Member Training 2015/16 Statement of Accounts

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Minute Item 6

Setting the Scene

The Accounts must...

- Be prepared and approved by the responsible financial officer by 30 June
- Be published on the website, with the Auditors Report, no later than 30 September
- Comply with Accounts & Audit Regs 2015
- Comply with the Code of Practice on Local Authority Accounting

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Setting the Scene

The Accounts must...

- Be audited by External Auditors
- Be available for electors to inspect and...
- ...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

Page 3

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

Page 4

What must the Statement include?

- Explanatory Foreword (Includes an Executive Summary)
- Statement of Responsibilities
- Independent Auditor's Report
- Annual Governance Statement
- Movement in Reserves Statement
- Comprehensive Income and Expenditure

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What must the Statement include?

- Balance Sheet
- Cash Flow Statement
- Notes to the Financial Statements
- Collection Fund Account
- Notes to the Collection Fund
- Glossary of Accounting Terms
- Links to Other Financial Information (i.e. the Council's web site showing council budgets and spending)

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The Explanatory Foreword p.2



The Explanatory Foreword

- “A concise and understandable guide for the reader of the accounts of the most significant aspects of an authority’s financial performance, year-end financial position and cash flows.”
- 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 7 principles for inclusion!

Page 8



Statement of Responsibilities p.12



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. (Corporate Director of Resources – 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

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Statement of Responsibilities

The Chief Financial Officer is required:

- 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

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Statement of Responsibilities

The Chief Financial Officer in accordance with the 2010 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 organisations financial position and performance

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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 June and again prior to Audit Cttee in September
- Presiding Member at the Committee meeting at which the accounts were approved.

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Independent Auditor's Reports p.13

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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

Independent Auditor's Report

- Auditors are responsible for reporting to those charged with governance (the Audit Committee) thereby complying with the International Standard on Auditing (ISA260).
- Accounts production and audit process ISA 260 requires the Auditors to communicate their views about the significant qualitative aspects of the Authority's accounting practices and financial reporting.

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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

Use of Resources Conclusion

- A single criteria supported by three sub-criteria has been adopted for 2015/16
- 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”

Use of Resources Conclusion

- The three sub criteria include:
 - Informed decision making
 - Sustainable resource deployment
 - Working with partners and third parties

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Annual Governance Statement

p.16

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

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The AGS should be approved in advance by Audit Committee

- The AGS should be 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

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Movement in Reserves Statement

p.24

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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 I & E Statement 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

Comprehensive Income and Expenditure Statement p.25

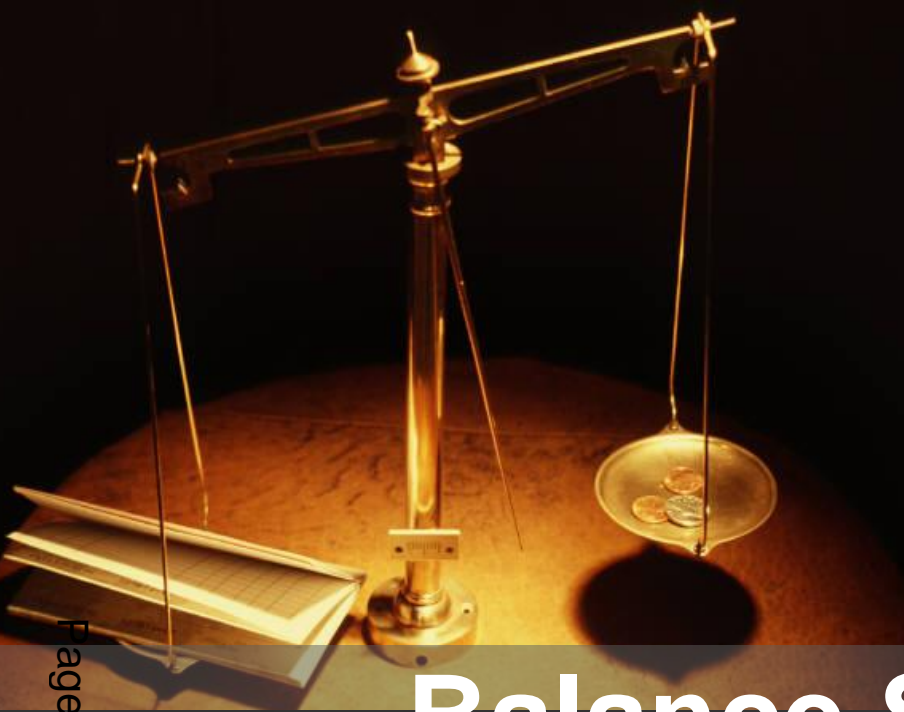


Comprehensive Income and Expenditure Statement

- 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)

Page 27

Balance Sheet p.26



Balance Sheet

- Snap shot at the end of the year (31st March)
- Shows assets and liabilities of the Council
- 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

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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

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Cash Flow Statement p.27



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 NNDR and Council Tax)
- We use the indirect method – starting with the surplus/deficit on the provision of services, adjusting for non cash items, accruals & extracting investing or financing activities

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Notes to the Financial Statements

p28



Page 33

Notes to the Financial Statements

Important in presenting a true and fair view with 3 significant roles:

- Presenting information about the basis of preparation e.g. accounting policies used
- Disclosing information not presented elsewhere such as breaking down lines within financial statements e.g. PPE
- Providing information not presented elsewhere such as qualitative material such as ‘transactions with related parties’

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Statement of Accounting Policies

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.
- Page 35 Cash & Cash Equivalents – includes investments maturing no more than 3 months from date of acquisition
- Prior Period Adjustments, Changes & 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

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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

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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

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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...

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Earmarked Reserves

Wyre Council - Draft Estimates 2016/17

	Balance
	31.03.16
	£'000
Earmarked Reserves	
Building Control	1
Business Growth Incentive	9
Capital Investment	268
Elections	19
IT	151
Land Charges	15
Leisure Management	11
New Homes Bonus	2,478
Non-Domestic Rates Equalisation	903
Performance Reward Initiatives	31
Value For Money	560
Vehicle Replacement/St Clsng	477
TOTAL	<u>4,923</u>

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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.

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Notes to the Financial Statements

- Accounting Standards published prior to 01.01.15 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. 22.09.15 re 2014/15) are not reflected

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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)

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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
- Page 46 Taxation and non-specific grant income/expenditure – Adjusted Council Tax income (incl. parish precept), NNDR income/expenditure, RSG, Council Tax freeze grant, 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

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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
- Intangible Assets e.g. software which is amortised

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Notes to the Financial Statements

- Financial Instruments
 - shows investments, debtors, borrowings and creditors
 - interest payable/receivable
 - fair value disclosures (new for 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

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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.

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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

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Cash Flow Statement Financing Activities – includes repayments of short and long term borrowing and movement in debtors for Council tax and NNDR

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, Council Tax Freeze grant, New Homes Bonus & S31 grant) and capital grants and contributions (some of which are shown as received in advance)

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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

Notes to the Financial Statements

- Contingent Liabilities – possible obligation although existence and amount cannot be confirmed e.g. legal claims and NNDR appeals
- 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.

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Notes to the Financial Statements

- Risks from Financial Instruments –
 - Market Risk – our exposure to movements in the interest rate
- Trust Funds – Sums excluded from our balance sheet include Kenyon Park and Fielden Trust Fund

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Collection Fund Account p.77

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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, LPA, LCFA and WBC (incl. distribution of collection fund prior year balance)

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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

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2015/16 Updates

- Compliance with Accounts and Audit Regulations 2015 (previously 2011)
- Adoption of Fair Value Measurement (IFRS 13)
- Surplus assets – now required to be valued at fair value not existing use (IFRS 13)
- Disclosures supporting Movement In Reserves Statement
- Revised requirements for Heritage Assets (FRS 102)

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Any Questions?

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Statement of Accounts – Revealed or not revealed?

		True	Where?
1.	The value of employees leave not yet taken to which they are entitled	✓	p58 £175,793
2.	Pension contributions paid by the Council for its employees	✓	p70 £1.940m
3.	The Chief Executive's salary	✓	p65 £95,704
4.	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	✓	p33 Eros and Civic Regalia p50 £293,725
5.	The value over which an asset disposal is treated as a capital receipt	✓	p37 £10,000

Statement of Accounts – Revealed or not revealed?

		True	Where?
Page 65	6. The value of our reserves and balances	✓	p58 General Fund (Balances) £6,463,992 p58 Earmarked Reserves £5,273,336
	7. Our spending on Disabled Facility Grants	✓	P68 REFCUS £976,670
	8. Rental income from investment properties e.g. golf clubs, the tip, ground leases, cafes, etc	✓	p52 £392,499
	9. Has Fleetwood Market made a profit or a loss?	✓	p64 £178,987 (Surplus)
	10. No. of staff made compulsory redundant	✓	p69 4
	11. Council tax income received in year	✓	p77 £53,426,843
	12. And how much was due to Wyre?	✓	p77 £6,618,514 less p48 £472,111

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