



Audit Committee Minutes

The minutes of the Audit Committee meeting of Wyre Borough Council held on Tuesday, 18 June 2019 at the Civic Centre, Poulton-le-Fylde.

Audit Committee members present:

Councillors McKay, Ingham, R Amos, Cartridge, E Ellison, George, Longton, Minto, Moon, O'Neill, Stirzaker, L Walmsley and Webster.

Apologies for absence:

Councillor Holden.

Other councillors present:

Councillor I Amos.

Officers present:

Joanne Billington, Head of Governance
Karen McLellan, Senior Auditor
Clare James, Head of Finance and Section 151 Officer
Paul Hewitson, External Auditor (Deloitte)
Joe Stone, External auditor (Deloitte)
Roy Saunders, democratic services and Scrutiny Manager
Emma Keany, Governance Trainee.

No members of the public or press attended the meeting.

10 Confirmation of minutes

With reference to minute 4, Cllr Stirzaker said that she had now been informed that there was no Fleetwood Town Council meeting planned for November 2019 and there was, therefore, no clash with the meeting of the Audit committee on 19 November.

Agreed that the minutes of the Audit committee meeting held on 28 May 2019 be confirmed as a correct record.

11 Declarations of interest

None.

12 Marine Hall Audit: Update

The Senior Auditor submitted a follow-up progress report to the 2017/18 audit report on the Marine Hall setting out the position, as at April 2019, on the findings and agreed actions listed in the original report.

The Senior Auditor gave a verbal report explaining the background to the audit and the progress since then on the implementation of the action plan. She said that although there were some issues still to be addressed, the overall audit opinion had improved from “weak” to “fair”.

The Commercial Manager, Waterfront and Venues also gave a verbal update. She said that she had been in-post since mid-2017 and stated that the Senior Auditor’s regular visits to the Marine Hall to help improve systems and processes had been very beneficial. She re-iterated the view expressed by the Senior Auditor that things were moving in the right direction, but acknowledged that there were still improvements to be made.

The Commercial Manager responded to questions from members of the Committee relating to:

- her own role;
- a review, currently being undertaken, of staffing levels and responsibilities at the Marine Hall, including the use of agency staff;
- her plans to implement a staffing re-structure to improve job satisfaction, flexibility and productivity;
- staff training;
- cash reconciliation procedures
- advertising and promotion of events;
- budget issues and financial performance;
- plans for the possible future introduction of contactless payments.

The Head of Governance said that she was confident that the revised documents and procedures which had now been put in place at the Marine Hall would be effective. It was also positive that a draft Service Plan had been drawn up and was already being worked to. She was hopeful that the staffing re-structure, which the Commercial Manager had referred to, would enable certain tasks to be undertaken in a more efficient and thorough way and so resolve the remaining issues that had been identified in audit reports.

Agreed that the latest position on the implementation of the audit action plan for the Marine Hall be noted and that the Audit Committee be kept informed of progress on the outstanding issues.

13

"Training": Statement of Accounts 2018/19

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 2018/19 Statement of Accounts at its next meeting on 23 July.

Copies of the slides presented by Head of Finance (Section 151 Officer) were

circulated to members present and are attached as an appendix to these 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 2018/19, copies of which had been made available to members of the Committee and had been published on the Council's website. 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 referred to 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' in words as well as figures. She provided a number of examples to illustrate where information could be found within the statement of accounts and drew attention to the Summary of Financial Performance, the Statement of Responsibilities, the Annual Governance Statement, the Income and Expenditure Statement, the Movement in Resources Statement, the Balance Sheet, the Cash Flow Statement and the Notes to Financial Statements.

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 and to familiarise themselves with the draft Statement of Accounts for 2018/19 before the next meeting.

14 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 drew attention, in particular, 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.

15 Annual Governance Statement of Assurance from the previous Committee

The Chairman of the Committee (Cllr McKay) said that, at the Audit Committee meeting held on 12 March 2019 she had explained that, in view of the elections to be held on 2 May 2019 and, in anticipation of around one third of members not standing again, discussions had been held with the external

auditors about any transitional steps it might be advisable for the Committee to take. The external auditors had recommended that the 2018/19 Audit Committee should provide a Statement of Assurance on the Annual Governance Statement (AGS) to reflect that it accurately represented the organisation, as the Committee saw it. Cllr McKay said that, to make this as meaningful as possible, it had been proposed that, following the Annual Governance Statement workshop to be held by senior officers at the end of April 2019, the Head of Governance would circulate to her, as the then current Chair of the Audit Committee, a draft copy of the updated AGS. This arrangement had been put in place and she had, on behalf of the Committee, subsequently reviewed and endorsed the draft document and had provided the required Statement of Assurance.

This Committee was now being asked to approve the final AGS under the next item on the agenda.

Agreed that the action taken be noted.

16 Annual Governance Statement 2018/19

The Head of Finance (Section 151 Officer) submitted a report on the draft Annual Governance Statement 2018/19.

The Head of Governance introduced the report and said that this was an important, high level strategic document. It was still currently a draft version, which Members still had the opportunity to challenge, before it was signed off by the Leader of the Council and the Chief Executive before being included in the Statement of Accounts.

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 with the core principles set out in the CIPFA/SOLACE framework.

The Head of Governance said that, this year, there were no significant governance issues which needed to be specifically identified in Section 9 of the Statement. Sufficient progress had been made on the implementation of the General Data Protection Regulations 2018, for the concerns included in the previous Statement for 2017/18 to be removed.

The Head of Governance stressed, however, that the AGS Action Plan needed to be monitored by the Corporate Management Team to ensure that the matters included were properly addressed.

Agreed, having reviewed the documents submitted, that the draft Annual Governance Statement 2018/19, incorporating the Council's Code of Corporate Governance, be formally approved.

17 Date of next meeting

Noted that the next meeting of the Committee was scheduled for Tuesday 23

July 2019.

18 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.

The meeting started at 6.00 pm and finished at 7.45 pm.

Date of Publication: 19 July 2019.

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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 Auditor's Report, no later than 31 July
- Comply with Accounts and 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 (Deloitte)
- Be available for electors to inspect for a single period of 30 working days between 1 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




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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




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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)



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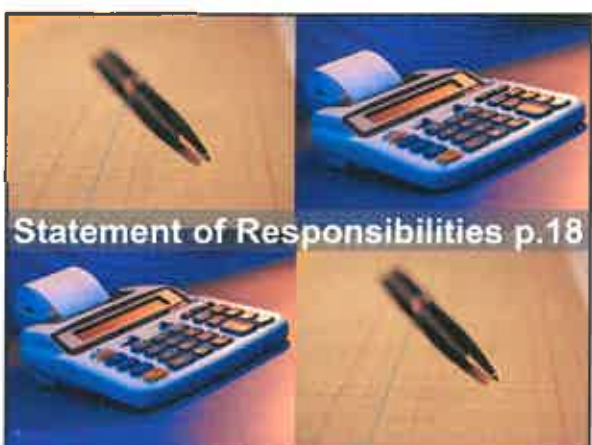
The Narrative Report

- "...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!



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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



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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

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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

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

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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
- 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).



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Value for Money (VFM) Conclusion

- Good VFM is the optimal use of resources to achieve the intended outcomes. 'Optimal' means 'the most desirable possible given expressed or implied restrictions or constraints'. VFM is not about achieving the lowest initial price.
- 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.
- They will plan their work based on consideration of the significant risks of giving a wrong conclusion; and will carry out as much work as is appropriate to enable them to give a safe conclusion on the arrangements to secure VFM.

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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
- Acknowledgement of our responsibility/purpose

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Annual Governance Statement

- 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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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)

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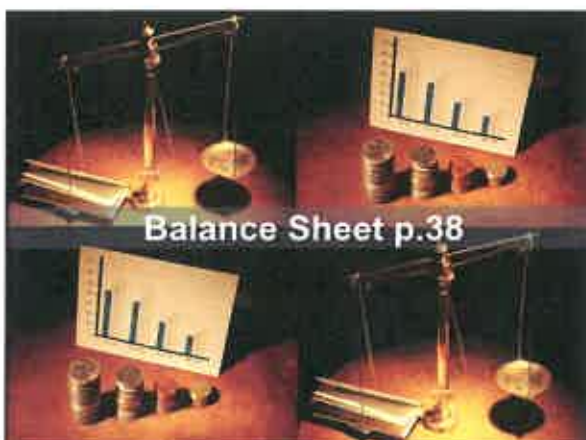


Movement in Reserves Statement

- 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 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 (book entries stripped out)

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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

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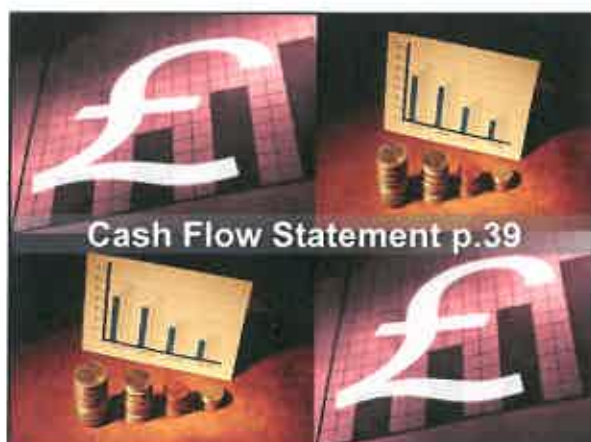
Balance Sheet

- 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

- 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

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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. Property, Plant and Equipment (PPE)
- To provide information not presented elsewhere such as qualitative material including 'transactions with related parties'



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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

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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

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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 (Highest and Best Use) 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 with most of the other assets at current value (existing use value – EUV) or depreciated replacement cost. Surplus assets are held at fair value.

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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.

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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 Outturn 2018/19

	Balance 31.03.19 £'000
Earmarked Reserves	
Building Control	5
Capital Investment	1,168
Electricity	112
Insurance	63
IT	317
Land Charges	29
Litter Management	298
New Homes Bonus	2,275
Non-Domestic Rates Equalisation	2,855
Performance Reward Incentives	28
Property Investment Fund	1,000
Value For Money	603
Vehicle Replacement/SLi Cleng	3,193
Enterprise Zone Growth - Ring-fenced	292
TOTAL	12,148

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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 01.01.19 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. 31.05.19 re 2018/19) 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
- 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

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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
 - Fair value hierarchy and valuation techniques
- Intangible Assets
 - e.g. software which is amortised over 5 years – identifies additions and amortisation

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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

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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

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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

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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

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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)

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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

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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

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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 the Lancashire 75% Business Rates Retention Pilot Pool explaining its background and how the Pool works.

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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)

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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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Statement of Accounts 2018/19 – Where can I find...?

1. Non-domestic Performance indicators	P15 – 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	P48 Statues and Civic Regalia P87 NOTE 14 £330,000
3. The value over which an asset disposal is treated as a capital receipt	P65 £10,000
4. Rental income from investment properties e.g. golf clubs, the tip, ground leases, cafes, etc	P58 NOTE 16 £488,183
6. The value of our reserves and balances	P74 NOTE 24 General Fund (Balances) £12,167,863 Earmarked Reserves £12,146,487
6. The value of Employee Leave not yet taken to which staff are entitled	P74/77 NOTE 25 £125,677
7. Has Fleetwood Market made a profit or a loss?	P79 NOTE 26 £50,637 (surplus when capital charges are excluded)

Statement of Accounts 2018/19 – Where can I find...?

8. How much were Ministers paid in 2018/19?	P80 NOTE 31 £317,019
9. The Chief Executive's salary	P81 NOTE 32 £184,080
10. Our spending on Disabled Facilities Grants and Social Capital Projects	P84 NOTE 38 REFCLUS £2,363,852
11. No. of staff made compulsory redundant	P85 NOTE 36 = 1
12. Pension contributions paid by the council for its employees	P87 £2,016,000
13. How much additional income did we retain by being in the Business Rates Pool?	P92/93 £547,861
14. Council tax income for the year	P94 £85,271,105
15. And how much was due to Wyre?	P94 £7,557,246 less P84 NOTE 10 Parish Precept £382,885 = £7,094,260

2018/19 Updates

No major changes in 2018/19 – a quiet year!

Any questions...

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