

*Halewood*



*Optima Petimus*

HALEWOOD TOWN COUNCIL  
STATEMENT OF ACCOUNTS  
REVENUE ACCOUNT  
FOR THE YEAR  
2017-2018  
AND BALANCE SHEET  
AS AT  
31 MARCH 2018



Council of the  
Year 2017

## HALEWOOD TOWN COUNCIL

### Explanatory Foreword

The Town Council's Accounts for the year 2017-2018 are set out in the following pages.

They consist of:-

- The Revenue Account covering all income and expenditure of the Town Council
- The Balance Sheet which sets out the financial position of the Town Council as at 31 March 2018.

The Local Audit and Accountability Act 2014 and the Account & Audit Regulations 2015 require 'smaller authorities' (an authority is a 'smaller authority' of the higher of the authorities gross income for the year and its gross expenditure for the year does not exceed £6.5 million) each financial year to review the effectiveness of the system of internal control and to prepare an annual governance statement in accordance with proper practices in relation to accounts.

'Proper Practices' have statutory weight and effect in England, the source of these practices is the contained in 'A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements . [March 2017]

As referenced in paragraph 1.8 of the Town Council's Financial Regulations, the Town Manager, as Responsible Financial Officer has prepared these accounts in line with the 'proper practices' as defined and, in accordance with section 151 of the Local Government Act 1972

**HALEWOOD TOWN COUNCIL**

**THE REVENUE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018**

2016/17 Net Expenditure £	Cost Centre	Gross Expenditure £	Income £	Net Expenditure £	
81,000	Arncliffe Centre	128,729	60,696	68,033	
28,645	Hollies Community Centre	109,906	52,902	57,004	
5,530	Power of Competence Payments	4,030		4,030	Note 1
5,328	Grants under Other Acts	7,015		7,015	Note 1
32,701	Parks & Open Spaces	35,001		35,001	
10,054	Insurances	10,045		10,045	
<u>135,769</u>	Town Council Administration	<u>139,495</u>	<u>          </u>	<u>139,495</u>	
299,027	<b>NET COST OF SERVICES</b>	<b>434,221</b>	<b>113,598</b>	<b>320,623</b>	
<b>470</b>	<u>Less</u> Bank Interest Received			56	Note 2
298,557				<u>320,567</u>	
<u>40,000</u>	<u>Plus</u> Transfer to Earmarked Reserves			<u>120,630</u>	
338,557	Amount to be met by Precept			441,197	
318,215	Precept on District Council		355,211		
<u>51,290</u>	CTRS Grant		28,288	<u>383,499</u>	
30,948	Contribution (from) to Reserves for the Year			<u>(57,698)</u>	
	<u>Revenue Account Balance</u>				
90,657	Balance at the beginning of the year			121,605	
<u>30,948</u>	Surplus/(Loss) for the Year			<u>(57,698)</u>	
<b><u>121,605</u></b>	Balance at the end of the year			<u>63,907</u>	

## Notes on the Revenue Account

### **1. Power of Competence Payments and Grants under Other Acts**

Sections 1-8 of the Localism Act 2011 contains the power for local authorities, subject to satisfying qualifying criteria, 'to do anything that individuals may lawfully do, as long as they don't break other laws'. By resolution of Halewood Town Council at its meeting held on 18<sup>th</sup> June 2015 (Minute 15) Members of Halewood Town Council resolved to confirm that it met the eligibility criteria and intent to use the Power.

Using the Power of Competence, payments totalling **£4,030** were made in the year ending 31<sup>st</sup> March 2018. Grants made using powers conferred by other Acts in the year ending 31<sup>st</sup> March 2018 totalled **£7,015**.

### **2. Interest**

The interest figure arises from the investment of precept monies prior to the money being required to fund current expenditure.

### **3. Publicity**

Section 5 of the Local Government Act 1986 requires the Council to disclose expenditure on publicity. In 2017-2018 this expenditure (with 2016-2017 figures in brackets, were as follows:-

Annual Report - **£2,975** (£ 2,975)  
General Advertising - **£780** (£ 780)

### **4. Staffing**

During 2017-2018 the Council employed an average of 10 permanent staff, and also casual non-permanent staff. All permanent staff are paid on nationally agreed pay scales for Local Government workers and casual non-permanent staff are paid at the Living Wage rate determined by the Living Wage Foundation. No officer received salary in excess of £50,000 in the year.

### **5. Further Information**

Further information about the accounts is available, on request, from Halewood Town Council, The Arncliffe Sports and Community Centre, Arncliffe Road, Halewood L25 9PA or via the Town Council's website

[www.halewoodtowncouncil.gov.uk](http://www.halewoodtowncouncil.gov.uk)

Interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised in the Town Council's buildings other public places throughout Halewood and on the Town Council's website.

**HALEWOOD TOWN COUNCIL**  
**BALANCE SHEET AS AT 31 MARCH 2018**

31/03/17		31/03/18	
£		£	
	<b>Current Assets</b>		
6,044	Stocks	<b>6,306</b>	Note 1
8,848	Debtors	<b>9,285</b>	Note 2
6,819	Payments in Advance	<b>2,455</b>	Note 3
<u>177,422</u>	Cash in Hand and at Bank	<b><u>154,709</u></b>	Note 4
(2)	Roundings	(1)	
191,131		172,754	
	<b>Current Liabilities</b>		
	Sundry Creditors	<b><u>25,892</u></b>	Note 5
<u>17,021</u>		<b><u>£146,862</u></b>	
<u>£182,110</u>			
	<b>Represented By:-</b>		
60,505	Specific Reserves	82,955	Note 6
<u>121,605</u>	Revenue Account	<u>63,907</u>	
<u>£182,110</u>		<b><u>£146,862</u></b>	

## Notes on the Balance Sheet

<b>1. <u>Stocks</u></b>		
	<b>31.03.17</b>	<b>31.03.18</b>
Hollies	3,194	3,361
Arncliffe	<u>2,850</u>	<u>2,945</u>
	6,044	<u>6,306</u>
<b>2. <u>Debtors</u></b>		
	<b>31.03.17</b>	<b>31.03.18</b>
VAT	6,503	6,684
Others	<u>2,345</u>	<u>2,601</u>
	8,848	9,285
<b>3. <u>Payments in Advance</u></b>		
	<b>31.03.17</b>	<b>31.03.18</b>
Insurance	0	0
Repairs/Services	585	0
Subscriptions	1,606	1,609
IT Support	738	0
Events/Licences	485	846
Utilities	<u>3,405</u>	<u>0</u>
	6,819	2,455
<b>4. <u>Cash in Hand and at Bank.</u></b>		
	<b>31.03.17</b>	<b>31.03.18</b>
<i>Bank Balances</i>		
Investment A/C	160,000	150,997
Current A/C	1,686	439
Deposit A/C	16,043	0
Wages A/C	272	0
Cash in Transit	<u>279</u>	<u>1,853</u>
	178,280	153,289
Less un-presented cheques		
Current	1,686	180
Wages	<u>272</u>	<u>0</u>
	176,322	153,109
plus cash in hand	<u>1,100</u>	<u>1,600</u> (floats)
	177,422	<u>154,709</u>
<b>5. <u>Sundry Creditors</u></b>		
	<b>31.03.17</b>	<b>31.03.18</b>
Int. / Ext. Audit	1,380	1,290
Unspent Grant	0	7,000
Security /alarms	4,119	0
Utilities /Services	4,888	3,965
Repairs	2,224	4,389
Parks & Open Spaces	3,156	4,699
Arncliffe Kitchen	0	1,835
Chairman's A/c Cfwd	0	1,084
Misc	<u>1,254</u>	<u>1,630</u>
	17,021	25,892



## 6. Specific Reserves

The Council allocated a further £120,630 in 2017-2018 to Specific Reserves. Additionally, a further £1,500 external funding was successfully applied for; expenditure incurred against these reserves during the year, and the balances carried forward was as follows:-

<u>Specific Reserves 2017-2018</u>		<u>As at</u>				30/05/2018	
<u>No</u>	<u>Narrative</u>	<u>Balance Available as At 31/3/2017</u>	<u>2017-2018 Specific Reserve Increases</u>	<u>2017-2018 Specific Reserve Increases 2</u>	<u>2017-2018 Specific Reserve Expenditure</u>	<u>Commitments</u>	
1	Playgrounds/General)	£ 2,670.96	£ -	£ -	£ 648.10	-£ 490.55	£ 2,513.41
2	VAT not reclaimable	£8,215.88	-	-	-	£	£ 8,215.88
3				£		£	-
4	Festive	-£197.77	£ 3,000.00	-	£ 3,188.82	-	-£ 386.59
5	Exchange Visits	£583.44	-	-	-	-	£ 583.44
6	Synthetic Surface Sinking Fund	£17,350.61	£ -	£ -	£ 750.00	£	£ 16,600.61
7	Technology & IT Replacement Fund	£2,193.58	-	£ 3,000.00	£ 989.00	-	£ 4,204.58
8	Town Council Elections	£ 10,468.71	-	£ 2,000.00	-	-	£12,468.71
9	Community Centres - Special Work	£ 1,157.60	£ -	£ 10,000.00	£ 7,205.53	£ 2,345.00	£ 1,607.07
10				£		£ -	£ -
11	Marketing & Promotion	£ 577.43	£ 1,000.00	-	£ 2,110.00	£	-£ 532.57
12	PPE / Staff Uniforms	£21.34	£ 1,000.00	-	£ 308.40	-	£ 712.94
13	Hollies Hall AV / PA	£ -	£ 6,000.00	-	£ 5,850.02	-	£ 149.98
14	RLPO	£ 9,371.81	-	-	-£ 650.77	£ 285.00	£ 9,737.58
15	Support for Children and Families	£ 7,755.89	-	-	£ 3,067.70	-	£ 4,688.19
16	Elwyn Gardens	£ 219.60	-	-	£ 30.00	-	£ 189.60
17	Hollies Playground	£ 115.80	-	-	£	£	£ 115.80
18	Arncliffe Centre Kitchen	£ -	87,130.00	-	£ 70,709.12	£ 1,834.57	£ 14,586.31
19	Street furniture	£ -	-	£ 7,500.00	-	-	£ 7,500.00
		<b>£60,504.88</b>	<b>£98,130.00</b>	<b>£22,500.00</b>	<b>£94,205.92</b>	<b>£3,974.02</b>	<b>£ 82,954.94</b>
<b>EXTERNAL FUNDING</b>		<b>Total funds</b>		<b>Expenditure</b>			
<b>Environmental Challenge Fund</b>				<b>£ 1,500.00</b>	<b>£1,500.00</b>		<b>£ -</b>
		<b>£ -</b>	<b>£ -</b>	<b>£1,500.00</b>	<b>£ 1,500.00</b>	<b>£ -</b>	<b>£ -</b>
<b>GRAND TOTALS</b>		<b>£ 60,504.88</b>	<b>£ 98,130.00</b>	<b>£ 24,000.00</b>	<b>£ 95,705.92</b>	<b>£ 3,974.02</b>	<b>£ 82,954.94</b>

## SUPPORTING NOTES THE ACCOUNTING STATEMENTS

### **Fixed Assets**

1. Fixed Assets owned by the Council include The Arncliffe Sports and Community Centre, Hollies Hall and sundry office equipment.
2. During 2017 – 2018, the Town Council incurred significant expenditure on the re-design and refurbishment of the kitchen facilities at the Arncliffe Sports and Community Centre (£70,709) audio visual equipment at Hollies Hall (£5,850) and on security improvements at both the Arncliffe Sports and Community Centre and at Hollies Hall (£7,205).
3. With the exception of Elwyn Gardens, which is owned by the Town Council, various parks, play areas and public open spaces are held on long leases from Knowsley Metropolitan Borough Council; they are treated in the accounts as assets with nil value.
4. There were no capital receipts arising from the disposal of fixed assets during the year and the Council has no commitment under Finance Leases. Rental payable under operating leases are charged to revenue on an accrual basis.

### **Debtors and Creditors**

The revenue accounts of the Council are maintained on an accruals basis in accordance with the code. That is, sums due to or from the Council during the financial year are included whether or not the cash has actually been received or paid in the financial year. There is no exception to this and the policy is applied consistently each year. Therefore, it will not have a material effect upon the year's accounts or on the Council's annual budget.

### **Stocks and Work in Progress**

Bar stocks etc., held in the Community Centres are valued at cost. Other stocks were of minimal value. There is no work in progress as at 31<sup>st</sup> March 2018.

### **Pensions**

The pensions costs that are charged to the Council's accounts in respect of its employees are equal to the contributions paid to the funded pension scheme for these employees. These contributions equalled 19.2 % of employee's pensionable pay in 2017-18, plus a contribution of £10,300 for this year towards the overall pension deficit.



## **Responsibilities for the Statement of Accounts**

### **The Council's responsibilities**

The Council is required to:-

- Make arrangements for the proper administration of its financial affairs.
- Ensure that one of its officers has the responsibility for the administration of these affairs as Responsible Financial Officer. At Halewood Town Council, that officer is the Town Manager, and
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

### **The Town Manager's responsibilities**

The Town Manager, as 'Responsible Financial Officer', is responsible for the preparation of the Council's statement of accounts in accordance with the aforementioned legislation and guidance and to present fairly the financial position of the authority at the accounting date and its income and expenditure for the year (ended March 2018).

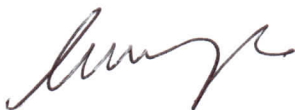
### **In preparing the Statement of Accounts, the Town Manager has:-**

- Kept proper accounting records which were up to date, and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

### **The Town Manager & Chairperson of the Town Council's Certificate**

I hereby certify that the Statement of Accounts for the year ended 31 March 2018 required by legislation are set out in the foregoing pages.

I further certify that the Statement of Accounts presents fairly the financial position of Halewood Town Council at 31 March 2018, and its income and expenditure for the year ended 31 March 2018.



**George MacKenzie  
Town Manager  
Responsible Financial Officer**

Date: 28<sup>th</sup> June 2018



**Cllr Mrs A Farrell  
Vice Chairperson of the Town Council**

Date: 28<sup>th</sup> June 2018