

ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN AND YEAR END ACCOUNTS
2024/25 CHECKLIST

NO.	DOCUMENT	ACTION	COMPLETED
ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR)			
1	Completion Checklist	To Council	✓
2	Annual internal Audit Report 2024/25	To Council	✓
3	Section 1 - Annual Governance Statement 2024/25*	To Council	✓
4	Section 2 - Accounting Statements	To Council	✓
CONFLICT OF INTEREST FORM			
5	Conflict of interest with BDO LLP to be completed annually at the meeting	To Council	Included
YEAR END ACCOUNTS			
6	Bank Reconciliation	To Council	✓
7	Reconciliation between box 7 and box 8 in the accounting statements	To Council	✓
ACCOUNTING STATEMENTS SPREADSHEET			
8	Report on Significant Variances	To Council	✓
9	Precept	To Council	✓
10	Other Receipts	To Council	✓
11	Staff Costs	To Council	✓
12	Loan Interest and Capital Repayments	To Council	✓
13	All Other Payments	To Council	✓
14	Reserves	To Council	✓
15	Total Fixed Assets inc. Long Term Investments	To Council	✓
16	Total Borrowing	To Council	✓
NOTICE OF PUBLIC RIGHTS AND PUBLICATION			
17	Notice of Public Rights and Publication of Unaudited Annual Governance and Accountability Return (AGAR)	To Council	✓
YEAR END ACCOUNTS			
18	Balance Sheet	To Council	✓
19	Income and Expenditure	To Council	✓
20	Trial Balance	To Council	✓
21	Earmarked Reserves	To Council	✓
22	Fixed Asset Report	To Council	✓
23	Supporting Statement to the Income and Expenditure	To Council	✓
INTERNAL AUDIT REPORT			
24	Internal Audit Report	To Council	✓
ADDITIONAL REPORTING			
25	Neighbourhood Portion of CIL Funding Report	To Council To Cornwall Council	✓
26	Copy of Bank Statements for All Bank Accounts Showing Balance as at 31 st March 2025 (Assertion 1).	To External Auditor	
27	Copy of budget for the 2024-25 financial year and minutes of meeting where budget was approved (minutes prior to 31 March 2024) (Assertion 1).	To External Auditor	
28	Copy of reports and minutes supporting budget setting for the 2024-25 financial year. Please refer to paragraph 5.28 of the Practitioners Guide which sets out the key stages to the budget process. Please ensure you the documents you provide support the budget setting and consider details such as the level of general reserves, precept submission, the relevant approvals, and	To External Auditor	

	details of forecast income and expenditure for the 2024/25 period (Assertion 8).		
29	A copy of the minutes of the next meeting after the year end either April 2025 or May 2025 if no meeting in April (Assertion 8).	To External Auditor	
30	Copies of minutes for April 2024, September 2024 and March 2025 showing income and expenditure powers have been properly identified (Assertion 3).	To External Auditor	
31	Evidence that the smaller authority has considered the independence of the internal auditor during 2024-25	To External Auditor	
32	Evidence that the smaller authority has considered and agreed the internal audit programme of work including reference to any identified risks Undertake Annual Review of Internal Audit at next F&O committee meeting	To F&O Committee	
33	Evidence that when the internal auditor was appointed the smaller authority was satisfied with the competence of the internal auditor and agreed a letter of engagement, please provide a copy of the letter of engagement	To External Auditor	
34	If the External Auditor raised any matters on conclusion of the 2023/24 review please explain what action has been taken.	To External Auditor	
35	'One Off' Events - Not applicable	To Council Not Required	Included
PROOF OF GENERAL POWER OF COMPETENCE			
36	Copy of Minute Resolving to adopt GPOC	To External Auditor	
37	Proof of Number of Elected Councillors at the date of adoption	To External Auditor	
38	Proof of Qualified Clerk	To External Auditor	

* To be updated after Council

Prepared by Camilla Southworth Town Clerk & RFO
20th May 2025

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		✓

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

TORPOINT TOWN COUNCIL

www.torpointtowncouncil.gov.uk/documents

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			✓
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

NOT USED

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

08/05/2025

09/05/2025

Name of person who carried out the internal audit

S P HUDSON CPFA

Signature of person who carried out the internal audit

S. P. Hudson

Date

09/05/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

TORPOINT TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.torpointtowncouncil.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2024/25 for

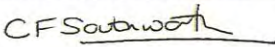
TORPOINT TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	344,837	307,805	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	417,739	462,799	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	243,297	171,130	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	304,739	340,375	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	35,200	35,200	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	358,129	252,453	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	307,805	313,706	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	304,800	314,777	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	2,305,287	2,315,861	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	81,620	50,205	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

20/05/2025

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

TORPOINT TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	Torpoint Town Council
---------------------------	-----------------------

☐

I confirm that there are no conflicts of interest with BDO LLP.

☐

I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
22 nd May 2025	

Signed (Clerk/RFO)

Print Name Camilla F Southworth

Signed (Chair)

Print Name Councillor Mrs Julie Martin

Bank reconciliation - Template

This reconciliation should include all bank and building society accounts, including short term investment accounts.

It must agree to Box 8 in the column headed "Year ending 31 March 20XX" in the Accounting Statements of the AGAR - Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remember unpresented cheques should be entered as negative figures.

Name of smaller authority: TORPOINT TOWN COUNCIL

County area (local councils and parish meetings only): CORNWALL

Financial year ending 31 March 2025

Prepared by (Name and Role): B. White - Accountant

Date: 30/03/2025

	£	£
Balance per bank statements as at 31/3/25:		
Lloyds Business Account	34,107.52	
Cornwall Council Call Account	223,819.35	
CCLA - Public Sector Deposit Fund	56,339.34	
		314,266.21
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/25 (enter these as negative numbers)		
Nil		
		-
Add: any un-banked cash as at 31/3/25		
Library Cash - banked in April	511.10	
		511.10
Net balances as at 31/3/25		314,777.31

Reconciliation between Box 7 and Box 8 in the Accounting Statements - Template

Applies to Accounting Statements prepared on an income and expenditure basis only
Please complete the highlighted boxes.

Name of smaller authority:

TORPOINT TOWN COUNCIL

County area (local councils and parish meetings only):

CORNWALL

There should only be a difference between Box 7 and Box 8 where the Accounting Statements within the AGAR have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

Please note that all authorities using the income and expenditure basis should include either a VAT debtor or creditor in the table below.

		2024		2025
	£	£	£	£
Box 7: Balances carried forward		307,805.31		313,706.62
Deduct:				
Debtors (enter these as negative numbers)				
HMRC - Recoverable VAT	(26,302.09)		(5,849.45)	
Debtors	(2,532.55)		(4,496.99)	
		(28,834.64)		(10,346.44)
Deduct:				
Payments made in advance				
(prepayments) (enter these as negative numbers)				
Prepayments	(763.42)		(2,245.80)	
		(763.42)		(2,245.80)
Total deductions		(29,598.06)		(12,592.24)
Add:				
Creditors (must not include community infrastructure levy (CIL) receipts)				
Creditors - incl. Credit Card	22,558.84		9,178.24	
Accruals	4,034.01		4,484.69	
		26,592.85		13,662.93
Add:				
Receipts in advance (must not include deferred grants/loans received)				
Nil				
Total additions		26,592.85		13,662.93
Box 8: Total cash and short term investments		304,800.10		314,777.31

Torpoint Town Council

Accounting statements 2024-25

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance		Explanation required
	31-Mar-24	31-Mar-25			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.		
1. Balances brought forward	344,837	307,805			Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year		
2. (+) Precept or Rates and Levies	417,739	462,799	45060	11%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required	
3. (+) Total other receipts	243,297	171,130	-72167	-30%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab	
4. (-) Staff costs	304,739	340,375	35636	12%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	No explanation required	
5. (-) Loan interest/capital repayments	35,200	35,200	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required	
6. (-) All other payments	358,129	252,453	-105676	-30%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab	
7. (=) Balances carried forward	307,805	313,706			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab	
8. Total value of cash and short term investments	304,800	314,777			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation.		
9. Total fixed assets plus long term investments and assets	2,305,287	2,315,861	10574	0%	The value of all the property the authority owns - it is made up of all its fixed assets and long term investments as at 31 March.	No explanation required	
10. Total borrowings	81,620	50,205	-31415	-38%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	Please explain within the relevant tab	

Precept or rates and levies

2023/24	417739	2024/25	462799
		Difference	45060
		% Change	11%

No explanation required

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

Other receipts

2023/24 243297 2024/25 171130

Difference -72167
% Change -30% yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

Please ensure you complete the value for both years, please do not provide the movement only.

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
25146		29467		4321	Library, including Café
30157		40520		10363	Room hire, Licence Fees and Service charges
10155		13905		3750	Interest income - mainly due to higher interest rates
1147		4854		3707	Cil Receipts
5000				-5000	S.137 Grant returned - paid in prior year
8799				-8799	Tennis Court donations
36257		5955		-30302	Tennis Court funding - LTA grant last year
21854		19377		-2477	Community Funding Library grant
64956				-64956	TITAN grant (Torpoint Integrated Transport Active Network)
25810		27435		1625	Community Building grant
1671		1000		-671	3G Pitch Donations
9594				-9594	Other grants and donations, including Neighbourhood Plan
		11000		11000	Project funding -Town plan
		4671		4671	Accessible Play Equipment funding
		6250		6250	Town Accelerator Funding
		3150		3150	Defibrillator income
2751		3546		795	Other income sources
				0	
Total	243297	171130		-72167	

Enter more lines as appropriate

Staff costs

2023/24 304739 2024/25 340375

Difference 35636
% Change 12%

No explanation required

Use the table below to breakdown your explanation

Identify and quantify, changes in head count, pay awards, change in hours, please provide a value

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

Loan interest & capital repayments

2023/24

35200

2024/25

35200

Difference

0

% Change

0%

No explanation required

Use the table below to breakdown your explanation

	2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
					0	
Total	0		0		0	

Enter more lines as appropriate

All other payments

2023/24 358129 2024/25 252453

Difference -105676

% Change -30% yes explain

Use the table below to breakdown your explanation
 (consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)
 Please ensure you complete the value for both years, please do not provide the movement only.

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
50719	6838	-43881			Play Areas and Tennis Court project - higher Tennis Court spend last year	Partly - Safe
8155	15218	7063			Library expenditure -Community Hub	
10807	13966	3159			Insurance costs	
12161	12470	309			Café supplies - higher turnover as detailed in box 3	
9256	0	-9256			Neighbourhood Plan	
18857	18916	59			Business rates	
18538	31341	12803			Utilities - increses in Gas, electricity and water	
19314	9892	-9422			Repairs and maintenance	
65641		-65641			TITAN grant (Torpoint Integrated Transport Active Network) expenditure	
53245		-53245			Community Building grant (Feasibility Study)	
17810	29455	11645			Vision Projects - mainly external Consultancy related to new initiatives	
	11500	11500			MasterTown Plan -covered by grant funding	
	8386	8386			Civic Regalia	
10717	12112	1395			News letters and Festive lighting	
3654	8285	4631			Grants	
5115	12537	7422			Leases - mainly Vehicle	
16830	25502	8672			Services - all areas	
37310	36035	-1275			Other expenditure	
		0				
Total	358129	252453	-105676			

Enter more lines as appropriate

Reserves

Box 7	313,706	Precept	462,799
-------	---------	---------	---------

	£	£	£
Earmarked reserves:			
3G Pitch Project - Council Funding	80,000		
3G Pitch Project - Donations	2,671		
Vision Projects	10,000		
Skatepark	20,000		
Play Areas & Tennis Courts	15,614		
MUGA/Other	10,000		
Election Costs	10,000		
ACCESSIBLE Play Equipment Donations	4,651		
Accessibility Improvements	7,000		
NDP Improvements	4,046		
Town Clock	10,000		
Freedom Parade	3,000		
CIL Receipts	5,999		
Defibrillator Donations	3,150		
Town Accelerator Fund	6,250		
Tennis Court Sinking Fund	4,000		
RIBA £ Shared Prosperity Fund	10,000		
		206,381	
General reserve	107,325		
		107,325	
Total reserves (must agree to Box 7)			313,706

Total borrowings

2023/24	81620	2024/25	50205
		Difference	-31415
			-38%
		yes explain	

Use the table below to breakdown your explanation

Please provide 3rd party confirmation if a non PWLB loan

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
81620		50205		-31415	Capital element paid off during year
				0	
				0	
				0	
				0	
				0	
				0	
Total	81620	50205		-31415	

Enter more lines as appropriate

Name of Smaller authority: TORPOINT TOWN COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF
UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement Friday 23rd May 2025 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) Mrs C F Southworth Cert (HE), BA (Hons), FSLCC Town Clerk & RFO 1 – 3 Buller Road, Torpoint, PL11 2LD clerk@torpointtowncouncil.gov.uk</p> <p>commencing on (c) Monday 2nd June 2025</p> <p>and ending on (d) Friday 18th July 2025</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>BDO LLP Arcadia House Maritime Walk Ocean Village Southampton SO14 3TL ✉ councilaudits@bdo.co.uk</p> <p>5. This announcement is made by (e) Mrs C F Southworth Cert (HE), BA (Hons), FSLCC, Town Clerk & RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Balance Sheet

Torpoint Town Council

As at 31 March 2025

Account	31 Mar 2025
Current Assets	
Cash at bank and in hand	
Business Account	34,618.62
Total Cash at bank and in hand	34,618.62
Accounts Receivable	1,672.40
CC & TTC Call Account	223,819.35
Other Debtors	2,824.59
Prepayments	2,245.80
Public Sector Deposit Fund (CCLA)	56,339.34
Total Current Assets	321,520.10
Creditors: amounts falling due within one year	
Accounts Payable	6,646.94
Accruals	4,484.69
Credit Card	2,531.31
Rounding	(0.01)
VAT	(5,849.45)
Total Creditors: amounts falling due within	7,813.48
Net Current Assets (Liabilities)	313,706.62
Total Assets less Current Liabilities	313,706.62
Net Assets	313,706.62
Capital and Reserves	
Current Year Earnings	5,901.31
Ear Marked Reserves	206,380.73
Retained Earnings	101,424.58
Total Capital and Reserves	313,706.62

Debtors

2023/24

2533

2024/25

4497

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
2533		3552		1019	Mainly Room hire and licence fees
		945		945	March 25 Interest on Cornwall Council Call account
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	2533	4497		1964	

Enter more lines as appropriate

Creditors

2023/24 22559 2024/25 9178

Use the table below to breakdown your explanation

2023/24	£	2024/25	£	Difference	Explanation (Ensure each explanation is quantified)
17600		0		-17600	PWLB - due 31.03.24 taken by DD on 02.04.24
3187		0		-3187	CIA Fire & Security
943		2531		1588	Credit card balance
		1691		1691	Blakedown Sports & Play
		1820		1820	CHAT
		1140		1140	Solicitors
829		1996		1167	Other creditors
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	22559	9178		-13381	

Enter more lines as appropriate

Income & Expenditure

Torpoint Town Council

For the year ended 31 March 2025

Income	Box 2	Box 3	Box 4	Box 5	Box 6
3G Pitch Donations		1,000.00			3,761.57
Accessible Play Equipment Funding and Dor		4,671.20			2,607.00
CIL Income		4,853.87			12,469.61
Community Building Grant Funding		27,435.00			3,120.20
Defibrillator Income		3,150.00			8,386.24
FOC Admin Fee (F&O)		33.33			2,046.09
Footpaths Income (F&O)		707.39			1,254.12
Grants & Donations (F&O)		1,033.11			795.51
Investment Interest Income (F&O)		13,905.40			58.67
Library Cafe Income (D&L)		26,509.79			635.00
Library Parish Donations		765.10			
Community Funding Library		19,377.00			
Library Sales (D&L)		2,192.46			
Licence Fee (F&O)		11,082.28			
Market Fees (F&O)		356.00			
Newsletter Advertising (D&L)		1,275.00			
Other Revenue (F&O)		133.72			
Photocopies/Printing (F&O)		6.00			
Precept (F&O)	462,799.00				
Project Funding (D&L)		11,000.00			
Room Hire (F&O)		27,987.46			
Service Charges - Licensees (F&O)		1,450.54			
Tennis Courts Grant Funding (LTA)		2,500.00			
Tennis Courts Stripe Income (D&L)		3,455.33			
Town Accelerator Fund		6,250.00			
Total Income	462,799.00	171,129.98			
Expenditure					
Advertising & Marketing (D&L)		3,761.57			
Audit & Accountancy fees (F&O)		2,607.00			
Cafe Supplies (D&L)		12,469.61			
Civic Functions (F&O)		3,120.20			
Civic Regalia		8,386.24			
Consumables - Recurring- Council Chamber:		2,046.09			
Consumables - Recurring- Library (F&O)		1,254.12			
Consumables - Recurring- Public Convenien		795.51			
Credit Card Annual Fee (F&O)		58.67			
Defibrillator Costs (F&O)		635.00			

Insurance (F&O)	13,965.82	
IT & Computers (F&O)	1,025.95	
Legal Expenses (F&O)	950.00	
Library Community Expenditure	15,218.25	
Light, Power, Heating - Council Chambers (F	16,592.63	
Light, Power, Heating - Library (F&O)	7,180.21	
Light, Power, Heating - Public Conveniences	2,126.72	
Loan Repayments (F&O)	35,199.98	
Masterplan	11,500.00	
Mayoral Allowance (F&O)	4,090.92	
Members Expenses (P)	703.69	
Motor Vehicle Expenses (F&O)	759.57	
Non- Domestic Business Rates - Council Cha	13,934.99	
Non-Domestic Business Rates - Library (F&C	4,437.86	
Non-Domestic Business Rates - Tennis Cour	543.02	
Operating Lease Payments (F&O)	12,536.92	
Payroll Admin Fees	1,500.00	
Postage, Freight & Courier (F&O)	64.26	
Printing & Stationery (F&O)	1,500.03	
Rent (F&O)	(106.36)	
Repairs & Maintenance - Recurring - Public C	459.25	
Repairs & Maintenance - Recurring - Tennis	875.34	
Repairs & Maintenance - Recurring Council C	3,455.97	
Repairs & Maintenance - Recurring Library (f	692.44	
Repairs & Maintenance - Recurring- Parks (F	5,285.07	
Reserve - Advertising and Marketing	8,349.78	
Reserve - Library Community Fund 2023 - 20	213.24	
Reserves - NDP Improvements	1,200.00	
Reserves - Play Areas	3,454.80	
Reserves - Section 137 Grants 2023 / 2024	8,285.00	
Reserves - Tennis Court Accessibility	1,894.00	
Reserves - Vision Projects	29,455.00	
Reserves - Warmth Hub	185.32	
Salaries (P)	340,374.92	
Services - All venues (F&O)	12,646.36	
Services - Council Chambers (F&O)	2,876.50	
Services - Library (F&O)	2,739.44	
Services - Parks (F&O)	7,077.37	
Services - Public Conveniences (F&O)	163.54	
Staff Training (P)	1,219.58	
Stripe Fee (D&L)	159.86	
Subscriptions (F&O)	4,540.54	
SumUp Fee (D&L)	184.76	
Telephone & Internet (F&O)	4,288.28	
Tennis Courts Improvements Exp. (donations	1,489.78	
		340,374.92
	35,199.98	
		13,965.82
		1,025.95
		950.00
		15,218.25
		16,592.63
		7,180.21
		2,126.72
		35,199.98
		11,500.00
		4,090.92
		703.69
		759.57
		13,934.99
		4,437.86
		543.02
		12,536.92
		1,500.00
		64.26
		1,500.03
		(106.36)
		459.25
		875.34
		3,455.97
		692.44
		5,285.07
		8,349.78
		213.24
		1,200.00
		3,454.80
		8,285.00
		1,894.00
		29,455.00
		185.32
		340,374.92
		12,646.36
		2,876.50
		2,739.44
		7,077.37
		163.54
		1,219.58
		159.86
		4,540.54
		184.76
		4,288.28
		1,489.78

Waste Collection - Council Chambers (F&O)	1,161.53
Waste Collection - Library (F&O)	1,001.07
Water Rates - Council Chambers (F&O)	712.21
Water Rates - Library (F&O)	764.65
Water Rates - Public Conveniences (F&O)	3,963.60
Total Expenditure	628,027.67
Opening Balances	307,805.31
Closing Balances	313,706.62

	1,161.53
	1,001.07
	712.21
	764.65
	3,963.60
	252,452.77
340,374.92	35,199.98

Trial Balance

Torpoint Town Council

As at 31 March 2025

ACCOUNT CODE	ACCOUNT	ACCOUNT TYPE	DEBIT - YEAR TO DATE	CREDIT - YEAR TO DATE
201	Licence Fee (F&O)	Revenue		11,082.28
202	Room Hire (F&O)	Revenue		27,987.46
204	Precept (F&O)	Revenue		462,799.00
206	Footpaths Income (F&O)	Revenue		707.39
207	Market Fees (F&O)	Revenue		356.00
208	Photocopies/Printing (F&O)	Revenue		6.00
209	Service Charges - Licensees (F&O)	Revenue		1,450.54
211	Library Sales (D&L)	Revenue		2,192.46
212	Library Cafe Income (D&L)	Revenue		26,509.79
213	Tennis Courts Stripe Income (D&L)	Revenue		3,455.33
214	Project Funding (D&L)	Revenue		11,000.00
217	Library Parish Donations	Revenue		765.10
218	Community Funding Library	Other Income		19,377.00
259	CIL Income	Revenue		4,853.87
260	Other Revenue (F&O)	Revenue		133.72
261	Grants & Donations (F&O)	Revenue		1,033.11
263	FOC Admin Fee (F&O)	Revenue		33.33
269	Newsletter Advertising (D&L)	Revenue		1,275.00
270	Investment Interest Income (F&O)	Revenue		13,905.40
273	Community Building Grant Funding	Revenue		27,435.00
274	3G Pitch Donations	Revenue		1,000.00
275	Tennis Courts Grant Funding (LTA)	Revenue		2,500.00
276	Defibrillator Income	Revenue		3,150.00
452	Town Accelerator Fund	Revenue		6,250.00
500	Accessible Play Equipment Funding and Donations	Revenue		4,671.20
215	Cafe Supplies (D&L)	Expense	12,469.61	
216	SumUp Fee (D&L)	Expense	184.76	
219	Stripe Fee (D&L)	Expense	159.86	
312	Defibrillator Costs (F&O)	Expense	635.00	
321	Mayoral Allowance (F&O)	Expense	4,090.92	
322	Members Expenses (P)	Expense	703.69	
400	Advertising & Marketing (D&L)	Expense	3,761.57	
401	Audit & Accountancy fees (F&O)	Expense	2,607.00	
405	Credit Card Annual Fee (F&O)	Expense	58.67	
410	Masterplan	Expense	11,500.00	
424	Civic Functions (F&O)	Expense	3,120.20	
425	Postage, Freight & Courier (F&O)	Expense	64.26	
430	Consumables - Recurring- Council Chambers (F&O)	Expense	2,046.09	
431	Consumables - Recurring- Library (F&O)	Expense	1,254.12	
432	Consumables - Recurring- Public Conveniences (F&O)	Expense	795.51	

433	Insurance (F&O)	Expense	13,965.82	
437	Loan Repayments (F&O)	Expense	35,199.98	
441	Legal Expenses (F&O)	Expense	950.00	
445	Light, Power, Heating - Council Chambers (F&O)	Expense	16,592.63	
446	Light, Power, Heating - Library (F&O)	Expense	7,180.21	
447	Light, Power, Heating - Public Conveniences (F&O)	Expense	2,126.72	
449	Motor Vehicle Expenses (F&O)	Expense	759.57	
457	Operating Lease Payments (F&O)	Expense	12,536.92	
460	Library Community Expenditure	Expense	15,218.25	
461	Printing & Stationery (F&O)	Expense	1,500.03	
463	IT & Computers (F&O)	Expense	1,025.95	
465	Non-Domestic Business Rates - Council Chambers (F&O)	Expense	13,934.99	
466	Non-Domestic Business Rates - Library (F&O)	Expense	4,437.86	
467	Non-Domestic Business Rates - Tennis Courts (F&O)	Expense	543.02	
469	Rent (F&O)	Expense		106.36
473	Repairs & Maintenance - Recurring Council Chambers (F&O)	Expense	3,455.97	
474	Repairs & Maintenance - Recurring Library (F&O)	Expense	692.44	
475	Repairs & Maintenance - Recurring - Public Conveniences (F&O)	Expense	459.25	
476	Repairs & Maintenance - Recurring- Parks (F&O)	Expense	5,285.07	
477	Salaries (P)	Expense	340,374.92	
478	Payroll Admin Fees	Expense	1,500.00	
480	Staff Training (P)	Expense	1,219.58	
481	Services - All venues (F&O)	Expense	12,646.36	
482	Services - Council Chambers (F&O)	Expense	2,876.50	
483	Services - Library (F&O)	Expense	2,739.44	
484	Services - Public Conveniences (F&O)	Expense	163.54	
485	Services - Parks (F&O)	Expense	7,077.37	
491	Subscriptions (F&O)	Expense	4,540.54	
492	Telephone & Internet (F&O)	Expense	4,288.28	
494	Tennis Courts Improvements Exp. (donations)	Expense	1,489.78	
501	Water Rates - Council Chambers (F&O)	Expense	712.21	
502	Water Rates - Library (F&O)	Expense	764.65	
503	Water Rates - Public Conveniences (F&O)	Expense	3,963.60	
504	Waste Collection - Council Chambers (F&O)	Expense	1,161.53	
505	Waste Collection - Library (F&O)	Expense	1,001.07	
506	Repairs & Maintenance - Recurring - Tennis Courts	Expense	875.34	
773	Civic Regalia	Expense	8,386.24	
967	Reserves - Vision Projects	Expense	29,455.00	
968	Reserves - Play Areas and Tennis Courts	Expense	3,454.80	

Trial Balance

969	Reserves - NDP Improvements	Expense	1,200.00	
983	Reserves - Section 137 Grants 2023 / 2024	Expense	8,285.00	
990	Reserves - Tennis Court Accessibility	Expense	1,894.00	
991	Reserves - Warmth Hub	Expense	185.32	
997	Reserve - Advertising and Marketing	Expense	8,349.78	
998	Reserve - Library Community Fund 2023 - 2024	Expense	213.24	
606	Business Account	Bank	34,618.62	
607	Credit Card	Bank		2,531.31
608	CC & TTC Call Account	Current Asset	223,819.35	
609	Public Sector Deposit Fund (CCLA)	Current Asset	56,339.34	
610	Accounts Receivable	Current Asset	1,672.40	
615	Other Debtors	Current Asset	2,824.59	
620	Prepayments	Current Asset	2,245.80	
800	Accounts Payable	Current Liability		6,646.94
805	Accruals	Current Liability		4,484.69
820	VAT	Current Liability	5,849.45	
860	Rounding	Current Liability	0.01	
960	Retained Earnings	Equity		101,424.58
965	Ear Marked Reserves	Equity		206,380.73
Total			955,503.59	955,503.59

Ear-Marked Reserves for 2025/26, total value £206,380.73

Accessibility Improvements	£7,000.00
Accessible Play Equipment Donations	£4,651.00
CIL (23/24 + 24/25)	£5,999.00
Defibrillator Donation	£3,150.00
Election Expenses	£10,000.00
Freedom Parade	£3,000.00
MUGA / Other	£10,000.00
NDP Improvements	£4,046.00
Play Areas & Tennis Courts	£15,613.73
RIBA 3 Good Growth Shared Prosperity Fund	£10,000.00
Skate Park Improvements	£20,000.00
Tennis Courts Sinking Fund	£4,000.00
Town Accelerator Fund (Website)	£6,250.00
Town Clock	£10,000.00
Vision Projects	£10,000.00
3G Pitch Donations	£2,671.00
3G Pitch Project	£80,000.00
TOTAL	£206,380.73

Update 23/04/25

Stripe Income 24-25	£3,455.53
Balance unspent tennis courts sinking fund	£2,000.00
	£5,455.53
Less 4,000 Reserves 25-26 Tennis Courts	£4,000.00
	£1,455.53
Add Balance to Reserves Play Areas 24/25	£14,158.20
TOTAL Reserves Play Areas & Tennis Courts 25-26	£15,613.73

DEVOLVE
VALUE

25/06/2020	Welded Chain 42mm	fore street	5.18	5.18	5.18	5.18	5.18
08/07/2020	Hand Sanitiser Stations x 7	fore street	724.78	724.78	724.78	724.78	724.78
17/07/2020	Social Distancing Stencils x 2	chambers	170.00	170.00	170.00	170.00	170.00
17/07/2020	WW1 benches seat c/w feet black /Red	Harvey Street	896.00	896.00	896.00	896.00	896.00
17/07/2020	Stainless steel plaque 120x 80mm	Harvey Street	49.00	49.00	49.00	49.00	49.00
16/07/2020	Artificial Grass - Library	Library	468.38	468.38	468.38	468.38	468.38
17/07/2020	Wooden construction - library	Library	195.02	195.02	195.02	195.02	195.02
25/07/2020	Lions Bench Plaque	ChapelDown Road	40.00	40.00	40.00	40.00	40.00
04/08/2020	Branch Loppers	Benodet	24.15	24.15	24.15	24.15	24.15
04/08/2020	Secateurs	Benodet	13.74	13.74	13.74	13.74	13.74
10/08/2020	Whater Power USB cable male to female 10m	chambers	15.82	15.82	15.82	15.82	15.82
13/08/2020	Walsall Wheelbarrow	Benodet	33.33	33.33	33.33	33.33	33.33
17/08/2020	Asaya Telephone System	chambers	3440.00	3440.00	3440.00	3440.00	3440.00
26/08/2020	Memorial Bench - Howe	ChapelDown Road	747.00	747.00	747.00	747.00	747.00
03/09/2020	Body Camera	Benodet	195.21	195.21	195.21	195.21	195.21
10/09/2020	Fuel Jerry Can	Benodet	19.98	19.98	19.98	19.98	19.98
15/09/2020	Library Play Shed	Library	386.66	386.66	386.66	386.66	386.66
16/09/2020	Cafe Items	Library	844.24	844.24	844.24	844.24	844.24
25/09/2020	Dyson Vacuum Cleaner	chambers	374.16	374.16	374.16	374.16	374.16
12/10/2020	Baby Changing Unit	Chambers	94.99	94.99	94.99	94.99	94.99
19/10/2020	Petrol Leaf Blower	Benodet	30.00	30.00	30.00	30.00	30.00
19/10/2020	Electric Garden Waste shredder	Benodet	25.00	25.00	25.00	25.00	25.00
20/10/2020	Wooden Planters	Harvey Street	834.00	834.00	834.00	834.00	834.00
20/10/2020	Laptop for TC & RFO	Chambers	580.00	580.00	580.00	580.00	580.00
25/10/2020	Christmas Tree Light	Chambers	224.00	224.00	224.00	224.00	224.00
03/11/2020	Golf bin	Benodet	224.00	224.00	224.00	224.00	224.00
03/12/2020	Heis Christmas Light	Chambers	120.00	120.00	120.00	120.00	120.00
08/01/2021	Existing play park equipment	Cambridge field	0.00	0.00	0.00	0.00	0.00
08/01/2021	Existing play park equipment	Thackes Park	0.00	0.00	0.00	0.00	0.00
08/01/2021	Existing play park equipment	Borough Park	0.00	0.00	0.00	0.00	0.00
08/01/2021	Existing play park equipment	ChapelDown Road	0.00	0.00	0.00	0.00	0.00
08/01/2021	Existing tennis courts	Tennis courts and hut	0.00	0.00	0.00	0.00	0.00
08/01/2021	Samsung Tablet 8"	Benodet	225.00	225.00	225.00	225.00	225.00
19/01/2021	Samsung Tablet	Benodet	225.00	225.00	225.00	225.00	225.00
21/01/2021	Tennis Court Posts	tennis courts	182.49	182.49	182.49	182.49	182.49
21/01/2021	Tennis Court Posts	tennis courts	182.49	182.49	182.49	182.49	182.49
21/01/2021	Tennis Court Net	tennis courts	115.83	115.83	115.83	115.83	115.83
21/01/2021	Tennis Court Net	tennis courts	115.83	115.83	115.83	115.83	115.83
25/01/2021	Lap top - Ops Manager	chambers	745.00	745.00	745.00	745.00	745.00
26/01/2021	Tablet Case Robust	benodet	18.83	18.83	18.83	18.83	18.83
26/01/2021	Tablet Case Robust	Benodet	18.83	18.83	18.83	18.83	18.83
19/02/2021	WWII Memorial Bench - Pearce	Harvey Hill	952.00	952.00	952.00	952.00	952.00
19/02/2021	EVC Car Charging Point	Benodet	910.00	910.00	910.00	910.00	910.00
23/02/2021	Ergonomic Keyboard and mouse	chambers	49.99	49.99	49.99	49.99	49.99
23/02/2021	Laptop stand	chambers	14.99	14.99	14.99	14.99	14.99
23/02/2021	Laptop Stand	Chambers	15.99	15.99	15.99	15.99	15.99
23/02/2021	Ergonomic wireless mouse	library	9.88	9.88	9.88	9.88	9.88
01/03/2021	Bosch Cordless Vacuum Cleaner	Library	132.50	132.50	132.50	132.50	132.50
01/03/2021	Samsung Galaxy Phone	Mobile	26.00	26.00	26.00	26.00	26.00
08/03/2021	Makita Drill (DHP42TW)	chambers	165.79	165.79	165.79	165.79	165.79
09/03/2021	Monthfield Ride On Mower	Benodet	1249.17	1249.17	1249.17	1249.17	1249.17
15/03/2021	Leading ramps	van	579.00	579.00	579.00	579.00	579.00
15/03/2021	Makita Drill Bit Set	chambers	22.95	22.95	22.95	22.95	22.95
15/03/2021	Hand Sanitiser Stations x 3	chambers	262.50	262.50	262.50	262.50	262.50
16/03/2021	Charging Cables - Van	benodet	137.46	137.46	137.46	137.46	137.46
17/03/2021	Ford Transit Custom	Benodet	5113.00	5113.00	5113.00	5113.00	5113.00
17/03/2021	Fire Extinguisher	van	12.08	12.08	12.08	12.08	12.08
18/03/2021	Trove Table Top Oven	Library	49.96	49.96	49.96	49.96	49.96
24/03/2021	Uttar Rangers Kit Adult x 2	Benodet	181.75	181.75	181.75	181.75	181.75
24/03/2021	Uttar Ranger Kids Kits x 2	benodet	213.33	213.33	213.33	213.33	213.33
24/03/2021	Armoured Fuel Box	van	132.13	132.13	132.13	132.13	132.13
24/03/2021	Van Seat Covers	van	19.99	19.99	19.99	19.99	19.99
25/03/2021	Spill Kit	van	16.66	16.66	16.66	16.66	16.66
25/03/2021	Torque Wrench	benodet	23.99	23.99	23.99	23.99	23.99
25/03/2021	Hex Bits	chambers	12.49	12.49	12.49	12.49	12.49
26/03/2021	Lockable Notice boards x2	pub on	49.99	49.99	49.99	49.99	49.99
26/03/2021	Picnic Benches x 2 Skate Park	skate park	920.00	920.00	920.00	920.00	920.00
26/03/2021	Skate Park Storage Box & Tools	skate park	250.00	250.00	250.00	250.00	250.00
26/03/2021	Picnic Benches x 3	paris	1380.00	1380.00	1380.00	1380.00	1380.00
26/03/2021	Van Key Safe	benodet	12.25	12.25	12.25	12.25	12.25
26/03/2021	Grease Gun	benodet	7.49	7.49	7.49	7.49	7.49
29/03/2021	Van graphics	van	280.00	280.00	280.00	280.00	280.00
29/03/2021	Rubber van mats	van	89.98	89.98	89.98	89.98	89.98
07/04/2021	Makita tool kit	chambers	109.95	109.95	109.95	109.95	109.95
23/04/2021	Road Sign advanced warning	Garage, rear of 7 Roberts Avenue.	34.95	34.95	34.95	34.95	34.95
30/04/2021	Picnic Benches x 2 - Library	Library	920.00	920.00	920.00	920.00	920.00
03/05/2021	Oak frames for park signs	various parks	852.00	852.00	852.00	852.00	852.00
05/05/2021	Tennis Court Fencing	tennis courts	11754.00	11754.00	11754.00	11754.00	11754.00
06/05/2021	storage shed - Benodet Park	Benodet Park	209.99	209.99	209.99	209.99	209.99
17/05/2021	Storage shed - Woodhouse	Storage shed	134.00	134.00	134.00	134.00	134.00
12/05/2021	gardening spade	Benodet Park	22.22	22.22	22.22	22.22	22.22
12/05/2021	Gardening trowel	Benodet Park	6.90	6.90	6.90	6.90	6.90
14/05/2021	Aluminium play park signs x 8	Parks	576.00	576.00	576.00	576.00	576.00
18/05/2021	Library Rattles	Library	31.98	31.98	31.98	31.98	31.98
24/05/2021	Ear defenders x 4	Benodet Park	59.96	59.96	59.96	59.96	59.96
24/05/2021	weed sprayer knapsack 3ltr	Benodet Park	30.01	30.01	30.01	30.01	30.01
24/05/2021	Calliper Gauge	Chambers	14.99	14.99	14.99	14.99	14.99
26/05/2021	Rubber mat front Van	van	27.99	27.99	27.99	27.99	27.99
17/06/2021	disabled accessible picnic benches x 3	paris	2275.00	2275.00	2275.00	2275.00	2275.00
22/07/2021	luggage equipment (hanging baskets)	Van	63.45	63.45	63.45	63.45	63.45
28/07/2021	Metal soap dispenser	Benodet Public Conveniences	30.98	30.98	30.98	30.98	30.98
29/07/2021	Metal soap dispenser	Benodet Public Conveniences	30.98	30.98	30.98	30.98	30.98
05/08/2021	Ad Lockable notice board	Benodet Park	66.30	66.30	66.30	66.30	66.30
20/08/2021	Undercover refrigerator	Benodet tea Hut	159.99	159.99	159.99	159.99	159.99
20/08/2021	Body Camera x	van	49.99	49.99	49.99	49.99	49.99
20/08/2021	Body Camera x	van	49.99	49.99	49.99	49.99	49.99
06/09/2021	Retractable stair gate	Chambers	54.99	54.99	54.99	54.99	54.99
15/10/2021	Replacement lettering road closures	Garage	188.80	188.80	188.80	188.80	188.80
28/10/2021	Peggy artwork by	Chambers	75.00	75.00	75.00	75.00	75.00
29/10/2021	Webcam Pedestrian monitor	Benodet	554.28	554.28	554.28	554.28	554.28
29/10/2021	United Kingdom flag 183cm x 127cm	Chambers	155.20	155.20	155.20	155.20	155.20
31/11/2021	Sony SRS-XB23 Bluetooth Portable Speaker	Chambers	99.99	99.99	99.99	99.99	99.99
28/02/2022	Two PC Monitors	Chambers	250.58	250.58	250.58	250.58	250.58
09/03/2022	4 Road Signs - Adels Road - Children on the way	Adels	580.00	580.00	580.00	580.00	580.00
24/03/2022	Installation of additional gate	tennis courts	650.00	650.00	650.00	650.00	650.00
24/03/2022	Additional back of lower court	tennis courts	4650.00	4650.00	4650.00	4650.00	4650.00
28/04/2022	New play park equipment	Cambridge field	64745.00	64745.00	64745.00	64745.00	64745.00
28/04/2022	New play park equipment	Thackes Park	9888.00	9888.00	9888.00	9888.00	9888.00
30/04/2022	New play park equipment	Borough Park	10000.00	10000.00	10000.00	10000.00	10000.00
24/06/2022	Geospan Bench 2022 - tons	ChapelDown Road	999.40	999.40	999.40	999.40	999.40
22/06/2022	Essential under the counter silver freezer	Library	124.99	124.99	124.99	124.99	124.99
01/08/2022	Auto Under the counter Refridgerator (replacement)	Library	165.83	165.83	165.83	165.83	165.83
22/08/2022	8 x Ivy green screen	Library	1266.64	1266.64	1266.64	1266.64	1266.64
22/08/2022	Outdoor Freestanding Mini Beats hotel	Library	531.56	531.56	531.56	531.56	531.56
22/08/2022	Childrens watch mow grow planter	Library	216.47	216.47	216.47	216.47	216.47
22/08/2022	Childrens each Years Mini bean Viewer	Library	419.04	419.04	419.04	419.04	419.04
22/08/2022	Wifi Birdbox Camera	Library	124.17	124.17	124.17	124.17	124.17
22/08/2022	Onits 120 Percola	Library	6890.00	6890.00	6890.00	6890.00	6890.00
22/08/2022	Early Years Water Wall	Library	592.80	592.80	592.80	592.80	592.80
22/08/2022	Phon Discovery Shed Pie Kitchen	Library	294.99	294.99	294.99	294.99	294.99
22/08/2022	6 X Outdoor Backless benches	Library	1050.00	1050.00	1050.00	1050.00	1050.00
03/10/2022	Datibrillator and refurbished cabinet fire station	fire station	1325.00	1325.00	1325.00	1325.00	1325.00
14/11/2022	Outdoor wooden reading writing sheds x 2 and shelter	benodet	1196.51	1196.51	1196.51	1196.51	1196.51
10/01/2023	2 x 2.0 inch black quality British made heaters with remote controls	Library	879.00	879.00	879.00	879.00	879.00
10/01/2023	2 x clear sliding front curtains	Library	1120.00	1120.00	1120.00	1120.00	1120.00
17/03/2023	Mrs P Powles - OE 1500mm bench seat black	Memorial Seat Harvey Hill	741.00	741.00	741.00	741.00	741.00
14/03/2023	Red leaflet dispensers	Library	241.00	241.00	241.00	241.00	241.00
16/03/2023	2 x Mushroom shaped litter bins (donated)	Library	539.90	539.90	539.90	539.90	539.90
04/05/2023	Prossie Yellow gate	Thackes Park Play area	1136.44	1136.44	1136.44	1136.44	1136.44
23/05/2023	3 x CCTV cameras and mounting pole	Tennis Courts	1601.40	1601.40	1601.40	1601.40	1601.40
18/05/2023	Storage shed - Library & Community Hub	Library	462.48	462.48	462.48	462.48	462.48
21/06/2023	Next Issue (replacement for basket)	Cambridge field	986.25	986.25	986.25	986.25	986.25
23/06/2023	Body Camera (3) and Mounting clips	Chambers	428				

SUPPORTING STATEMENT TO THE INCOME & EXPENDITURE
FINANCIAL YEAR ENDED
31st MARCH 2025

ASSETS -

For complete list of assets, including acquisitions and disposals, as at close of business 31st March 2025, see **Fixed Asset Report**.

BORROWINGS –

Borrowings and Balances at close of business 31st March 2025

Purpose	Adv. Date	Amount - £	Rate - %	Final Payment	Balance
Town Hall Project	05.10.2001	493,000	5.125	March 2027	50,205.12

HIRE AGREEMENTS

CONTRACT	PURPOSE	COM DATE	TERM YEARS	ANNUAL PAYMENT £
XEROX Finance Ltd	Photocopier*	April 2022	5	706.52
Shire Leasing	Telephone System	Dec 2023	5yrs 3 months	749.56
ALD Automotive Ltd t/a Ford Lease	Ford Transit Fully Electric Van inc maintenance	Mar 2024	5	7,474.20

*Plus additional variable copy charges dependent on usage

TENANCIES

Council as Landlord – None

Council as Tenant

LANDLORD	PROPERTY	RENT £ (p/a)	REPAIR	EXPIRY
Cornwall Council	Land at Thanckes Park – in process of renewal	10	Yes	2025
Cornwall Council	Antony Road Bench	1	Yes	2019
Defence Estates	Land at Yonderberry Point	50	N/A	Annual
Cornwall Council	Public Conveniences x 2	0	No	N/A
Cornwall Council	Library Building	1	Yes	28/02/2028
Cornwall Council	4 x Play Parks and Tennis Courts	1	No	2120

SECTION 137 GRANT PAYMENTS

Section 137(4)(a) of the Local Government Act 1972¹, enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory power, up to the capping limit of £10.81 per elector, to support local projects and activities. Payments were made to the following organisations.

BENEFICIARY/ORGANISATION	AMOUNT - £
Torpoint Ramps Forum	£625.00
Torpoint Bowls Club	£1,000.00
Play Tots – Torpoint	£1,000.00
Mr P Smith – Defibrillator	£684.00
Citizens Advice Bureau	£576.00
Plymouth YMCA	£500.00
Kernow Action for Children – Torpoint Youth Club	£1,000.00
Cornwall Air Ambulance	£500.00
Torpoint Athletic Football Club	£1,000.00
Devon and Cornwall Furniture Reuse Project	£1,400.00
TOTAL	£8,285.00

¹ (as amended by the Local Government and Housing Act 1989) See also the Local Authorities (Discretionary Expenditure)(relevant populations) Regulations 1993 (S.I.No.4) and the Local Authorities (Discretionary Expenditure Limits) Order 1993 (S.I.No.41)

ADVERTISING, MARKETING & PUBLICITY

Type of Advertising	Amount - £	Notes
Photographer Commonwealth Day	20.00	
50 th Anniversary Pin Badges	270.83	
D-Day 80 th Anniversary Beacon Lighting & Commemorative Flag	147.08	
Photographer D-Day 80	30.00	
Photographer 50 th Anniversary of Torpoint Town Council	25.00	
Photographer for Civic Parade	30.00	
Sea Cadets Band for Civic Parade	100.00	
Photographer for Remembrance Services	35.00	
3.0m Aluminium Scaffold Tube x12 (decorated) for Sparrow Park Christmas Lights Event	303.00	
Newsletter Design and Printing March 2024	1,395.00	
Newsletter Distribution March 2024	595.00	
Purchase and Erection of Coloured Bunting for Fore Street – Bringing Colour to the Town	443.70	
Festive Lighting Company Year 3 Festive Lighting Scheme (as per hire agreement)	2,556.26	
Newsletter Distribution July 2024	595.00	
Newsletter Design and Printing July 2024	1,795.00	
Newsletter Distribution October 2024	595.00	
Newsletter Design and Printing October 2024	1,815.00	
Newsletter Distribution February 2025	595.00	
Newsletter Design and Printing February 2025	1,830.00	
Van Livery – Branding	180.00	
Thanckes Park Tennis Courts Signage	36.00	
Website – Amendments to Climate Emergency Information	75.00	
Website – Amendments to Facilities for Hire Page	120.00	
Torpoint Town Council Pull Up Banner	150.00	
Total	£13,736.87	

OUTSTANDING DEBTORS

Outstanding debts to the Council excluding VAT:

AGE OF DEBT	NUMBER	AMOUNT - £
Less than 1 month	0	0.00
1- 3 months	0	0.00
3-6 months	0	0.00
6-12 months	0	0.00
Over 12 months	0	0.00
Total	0	0.00

PREPAYMENTS

PAYEE	AMOUNT - £
Shire Leasing Quarterly	223.21
Wallgate Care	1,267.89
Everflow Water	586.63
Everflow Water	561.30
TOTAL	£2,639.63

OUTSTANDING CREDITORS

Payments outstanding for goods services received in 2024/25

Creditor	Amount £
Awenek Studio	160.00
Curtis Whiteford Crocker	1,140.00
CHAT	1,820.00
ITEC	38.71
Corona	1,257.71
DJW	55.00
BT	670.86
Blakedown Sport and Play	1,409.41
Cornish Coffee	162.30
Cornish Coffee	90.11
Total	£5,504.15

OTHER NOTES

Free of Charge Use – The Council permits use of council facilities at no charge for a number of qualifying organisations including the Town Council for Meetings. The approximate notional value for year ending 31st March 2025 is £1,500.

VAT REGISTRATION

The Town Council became fully registered for VAT in May 2019 and has opted to keep all hire and licensee charges inclusive of VAT.

Signed by

Mrs Camilla Southworth

CF Southworth

Town Clerk & Responsible Financial Officer

20/05/2025



HUDSON ACCOUNTING LTD.
INTERNAL AUDIT REPORT:
TO THE MEMBERS TORPOINT TOWN COUNCIL
YEAR ENDED 31ST MARCH 2025.

ISSUE DATE: 09/05/2025
ISSUED TO: PARISH CLERK

AUDIT COMMENTARY:

- A Appropriate accounting records have been properly kept throughout the financial year.**

The accounts are maintained on Xero accounting software; they were up to date, in balance and free from material errors.

- B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.**

Financial Regulations

Financial Regulations were last reviewed in February 2025 and now incorporate the new model documentation issued by NALC.

Purchasing

Purchase orders are in use and procurement activity is undertaken in line with Financial Regulations.

Payment

Payments were found to be supported by invoices and having been certified by the RFO were included on payment schedules presented to Members.

VAT

Within the sample tested VAT had been accurately accounted for.

- C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

Insurance

Statutory insurances are in place and the Fidelity Guarantee is adequate at £750K.

Risk Assessment & Internal Controls

The Council has reviewed its risk management arrangements, risk assessment and the effectiveness of its internal controls.

Cash

The Investment Strategy was reviewed in July 2024.

- D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**

Budget setting

The 2025/26 budget and precept were properly approved by Council following the production of detailed estimates.

Budget monitoring

Regular budget monitoring reports have been provided to Members throughout the year.

Adequacy of Reserves

After allowing for earmarked reserves of £206,381 the general reserve stands at £107,325; equating to 23% of the precept which is just below the Council's minimum reserve level set out in its Reserves Policy.

- E Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.**

Precept

The precept received was checked to the records of the Council and the principal authority and found to be in accord.

NOT APPLICABLE

L The authority published the required information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

The Council has met its obligations.

M In the year covered by this AGAR, the authority provided for a period for the exercise of public rights as required by the Accounts & Audit Regulations

The AGAR was properly approved by Council; the requisite Notice was published and the correct number of days for public inspection were allowed

N The authority has complied with the publication requirements for 2023/24 AGAR.

All publication requirements were met.

O Trust funds (including charitable). The council met its responsibilities as trustee.


NOT APPLICABLE.

Neighbourhood Portion of CIL

Torpoint Town Council

Report for Year 2024 – 2025

a)	Total CIL receipts for the reported year	£4,853.87
b)	Total CIL receipts retained from previous years	£1,146.65
c)	Total CIL expenditure for the reported year	£0
d)	Summary details of CIL expenditure during the reported year including:	£0
	i. The items to which CIL has been applied	
	ii The amount of CIL expenditure on each item	
e)	Details of any notices received in accordance with regulation 59E (recovery of unspent CIL receipts), including—	
	i. Subject to notices served in accordance with regulation 59E during the reported year;	
	ii. The total value of CIL receipts subject to a notice served in accordance with regulation 59E in any year that has not been paid to the relevant charging authority by the end of the reported year;	
f)	The total amount of—	
	i. CIL receipts for the reported year retained at the end of the reported year;	£4,853.87
	ii CIL receipts from previous years retained at the end of the reported year.	£1,146.65

signed 
 TOWN CLERK & R.F.O.
 20 May 2025

'ONE OFF' EVENTS

Name of Smaller Authority:

If you answer is Yes to any of the questions 1 to 4, please provide the following information:

- Did the smaller authority take out a new PWLB or other loan in the year?
 - Copy of minutes approving the loan
 - Copy of minutes approving the purpose of the loan
 - Copy of Secretary of State approval
 - Copy of letter confirming loan from PWLB or loan provider
- Did the smaller authority sell any land or buildings in the year?
 - Copy of minutes confirming decision to sell land
 - Copy of remittance document for the sale proceeds
 - Copy of bank statements showing proceeds banked
 - Copy of contract of sale
 - Confirmation of what the proceeds will be used for
 - Copy of independent valuation
 - If undersold, copy of Secretary of State approval
- Did the smaller authority purchase any land or buildings in the year?
 - Copy of minutes confirming intention to purchase land or building
 - Copy of completion statement of purchase
- Did the smaller authority undertake a capital build project over £100k in the year
 - Copies of invoices/latest valuation of build project costs to date
 - Copy of minutes where capital build was agreed by council
 - Copy of tenders and minutes where tenders were discussed