Staveley
Town Council

Office 16, Staveley Hall
Staveley Hall Drive, Staveley
Chesterfield S43 3TN
www.staveleytowncouncil.gov.uk
info@staveleytowncouncil.gov.uk
Tel: 01246 473132

17 June 2025

**To all members of Staveley Town Council**

Dear Councillor

You are hereby summoned to attend the Ordinary meeting of the Town Council to be held at 6.00 pm on Tuesday, 24 June 2025 at The Speedwell Rooms.

Members are asked to sign the attendance sheet for the meeting, available in the room.

In the interests of the smooth running of the meeting, queries or clarification about any of the items on the agenda are requested to be submitted 2 days prior to the meeting, to enable the Clerk to provide a comprehensive response.

Please ensure that confidential papers are kept secure prior to, and not left in the meeting room following, the meeting.

Yours sincerely

Sabrina Doherty
Town Clerk and Financial Officer

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**RECORDING OF COUNCIL MEETINGS**

Under the Openness of Local Govt. Bodies Regulations 2014, members of the public may film, photograph and make audio recordings of the proceedings of the formal Council meeting.

Recording activity should be respectful to the conduct of the meeting and behaviour that disrupts the meeting (such as oral commentary) will not be permitted. The Clerk will record meetings for the purposes of the minutes.

# AGENDA

1. **TO NOTE APOLOGIES FOR ABSENCE**

2. **TO RECEIVE DECLARATIONS OF INTERESTS**
Members are invited to declare disclosable pecuniary interests and other interests in items on the Agenda as required by the Staveley Town Council Code of Conduct for Members and by the Localism Act 2011.

3. **MINUTES OF THE PREVIOUS MEETING**
To confirm and sign the minutes of the Annual Meeting held on 10 June 2025.

4. **CHAIRMAN'S ANNOUNCEMENTS**

5. **PUBLIC PARTICIPATION SESSION**
This provides an opportunity for members of the public to make representations to the Council in relation to items on the agenda. Time for this item is limited to 15 minutes.

   Councillors will not debate the matters raised and no decisions can be made on any items raised in this session they will be put forward to the next meeting.

   If in attendance the PCSO may provide an update on local policing matters.

   If in attendance, Borough and County Councillors are invited to provide a short update to the Town Council on matters affecting the Town from their respective authorities.

6. **END OF YEAR ACCOUNTS**
To consider the report of the Town Clerk and RFO.

7. **ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN 2024-25**
   a) Internal Audit Report
   To receive and consider the report of the Internal Auditor
   b) Annual Governance Statement
   To complete and approve the Annual Governance Statement
   c) Accounting Statements
   To approve the Accounting Statements for the 2024-25 year.
   d) To note the period for Public Rights shall commence on 26 June until 6 August 2025.

8. **ANNUAL COMMUNITY INFRASTRUCTURE FUNDING STATEMENT**
To approve the Annual CIL Report 2024-25 for publication.

9. **DATE OF NEXT MEETING**
23 September 2025

**STAVELEY TOWN COUNCIL**

Minutes of the Ordinary Council Meeting held on 10 June 2025 at 6pm in the Speedwell Rooms.

Present:

| | | | |
|---|---|---|---|
| Councillors: | S Bean | B Dyke | P Mann |
| | B Bingham | S Hartley | E Tidd (Chair) |
| | C Chambers | C Jackson | P Wilson |
| | J Collins | P Jacobs | |

In attendance: Mrs S Doherty (Town Clerk & RFO) and 9 members of the public.

**2526-22 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors M Bagshaw, A Ogle, D Parsons, D Rhodes. Standing apology for Councillor K Thornton.

**2526-23 DECLARATIONS OF INTEREST**

Councillor B Dyke declared a personal interest in agenda item 7 relating to the letter from SAFVA as this was one of his charities he was supporting as the Mayor of Chesterfield. He remained in the meeting but took no part in the voting thereon.

**2526-24 MINUTES OF THE PREVIOUS MEETING**

It was requested that Councillor C Chambers' name be added to the Planning and Environment Committee members list.

It was requested that the wording on minute no. 2526-12 be amended to show that a Councillor had not read the documents due to the formatting created by tracked changes, owing to his disability.

**RESOLVED:** That, subject to the above amendments, the minutes of the Annual Meeting of the Council held on 20 May 2025 be approved and signed as a true record.

**2526-25 CHAIRMAN'S ANNOUNCEMENTS**

The Chair had no announcements to make.

**2526-26 PUBLIC PARTICIPATION SESSION**

A member of the public requested the Town council's support for the installation of a pelican crossing and speed hump at Barrow Hill as the 3 times it had been applied for by residents, it had been refused. He also asked if the Council would consider supporting the new foodbank that had been set up outside the Barrow Hill Memorial Hall.

The resident was advised that they could submit a grant application with regards to the foodbank project.

It was proposed and seconded and

**RESOLVED:** that the Council send a letter of support for the traffic calming proposal to Derbyshire County Council.

**2526-27 APPLICATION FOR CIL FUNDING**

Councillors considered the application submitted by Woodthorpe Community Liaison Group for the creation of a new village green for Woodthorpe.

**RESOLVED:**

That the application for £25,080 be granted.

**2526-28 GRANT APPLICATIONS**

Councillors considered the report of the Town Clerk and RFO and each application was discussed individually.

**RESOLVED:**

a) That where items were to be purchased, the Council purchase these directly and donate to the groups, unless otherwise specified, as set out in the following resolutions.

b) That the Council purchase a summerhouse/shed for use by ABC Nursery on Inkersall Allotments to the value of £2,000 from CIL money. The ownership to remain with the Town Council in the event of the group discontinuing so that the building can be re-purposed. ABC Nursery to be responsible for the maintenance and upkeep of it whilst it is in their possession.

c) That a grant of £480.67 for the Just Good Friends Club be approved subject to the group still operating in the area – the Town Clerk to determine and act accordingly.

d) That a grant to St John Ambulance for £500 be approved, subject to the provision of first aid sessions in the Staveley area.

e) That a grant for £500 to Hollingwood Residents Association be approved and that the group be advised that the Council would waive its policy for a further submission in the year for another event, following deferral of this application from the previous meeting.

f) That a grant for £420 to the Inkersall Allotment Association for their art project be approved.

g) That a grant for £400 to Middlecroft Allotment Association be approved subject to the generator being a temporary measure, purchased by the Town Council, using CIL, and gifted on loan to the Association pending the return of a further CIL application with a more permanent environmentally friendly scheme.

h) That a grant for £1,004 to the Speedwell Table Tennis Club be approved and funded from the events budget.

i) That a grant for £417.50 to the Chesterfield Canal Trust be approved, using CIL, for the Hollingwood Hub items.

j) That, in view of the rarity of applications from the village, a grant of £1,800 to the Friends of Barrow Hill Primary Academy be approved for the coach trip to Skegness, the £1,300 shortfall to be funded from the Little Breck Solar Farm grant fund.

k) That a grant of £372 to the Inkersall Women's Club be approved for the Pantomime costs.

l) That a grant of £2,000 to Staveley Armed Forces and Veteran's Association (SAFVA) towards the 2025 Armed Forces Weekend event be approved.

A recorded vote having been requested on this item the voting was as follows:
FOR: Councillors B Bingham, S Bean, P Mann, C Jackson, S Hartley, E Tidd, P Wilson, J Collins and P Jacobs
AGAINST: Councillor C Chambers
ABSTAIN: Cllr B Dyke

**2526-29 DATE OF NEXT MEETING**

The Chair advised that the date of the next meeting was 24 June 2025.

The Chair thanked Councillors for their attendance and closed the meeting at 6.55pm.

Signed:__________________________
Chair

**AGENDA ITEM NO: 6**

**STAVELEY TOWN COUNCIL MEETING – 24 JUNE 2025**

| | |
|---|---|
| Report title | END OF YEAR ACCOUNTS 2024-25 |
| Purpose of report | To provide Council with the end of year accounts documentation and an analysis of the outturn. |
| Summary Implications:<br><br>Financial/Staff<br><br>Risk Management<br><br>Equalities Impact Screening<br><br>Human Rights<br><br>Data Protection /FOI Implications<br><br>Crime and Disorder Implications<br><br>Biodiversity/Climate Implications | <br><br><br>No implications arising directly from this report.<br><br>The consideration of the end of year accounts is part of the Council's risk management controls.<br><br>There are no implications relating to the Equality Act 2010 arising from this report.<br><br>There are no implications arising from this report.<br><br>There are no implications arising from this report.<br><br>There are no implications arising from this report.<br><br>There are no implications arising from this report. |
| Background papers | End of Year Accounts:<br>Balance Sheet<br>Income and Expenditure Account<br>Reserves Balances<br>Summary of Income and Expenditure<br>Trial Balance<br>Adjustments<br>Schedule of Borrowings |
| **Recommendations** | a) That the Council approve the end of year accounts and receive the report of the Town Clerk and RFO.<br>b) That the Policy, Finance and Publicity Committee be tasked with reviewing the Council's income sources. |

## 1.0 Introduction

1.1 The Council has maintained a strong financial position with total reserves of £477,794.44, representing an increase of £191,976.56 from the previous year due to effective financial management and strategic operations.

1.2 The key financial highlights are as follows:

- Total Income: £820,475.76 (2023-24: £896,335.78) - decrease of £75,860.02
- Total Expenditure: £628,499.20 (2023-24: £445,645.62) - increase of £182,853.58
- Net Surplus: £216,398.65 (2023-24: £108,548.18) - increase of £107,850.47 (General Reserves)
- Total Reserves: £477,794.44 (2023-24: £285,817.88) - increase of £191,976.56
- Capital Programme Investment: £59,610.87 (2023-24: £0) - new investment programme

## 2.0 Year-on-Year Income Comparison

2.1 Income by Service Area:

| Service Area | 2024-25 | 2023-24 | Variance | % Change |
|---|---|---|---|---|
| Administration | £600,759.64 | £536,902.66 | +£63,856.98 | +11.9% |
| Staveley Hall & Stables | £110,293.22 | £104,612.84 | +£5,680.38 | +5.4% |
| Community Services | £72,012.19 | £151,239.21 | -£79,227.02 | -52.4% |
| Speedwell Rooms | £36,745.51 | £32,047.32 | +£4,698.19 | +14.7% |
| Allotments | £483.44 | £173.67 | +£309.77 | +178.4% |
| Market Place | £181.76 | £1,475.08 | -£1,293.32 | -87.7% |

2.2 The growth on the Administration income was due to increased bank interest income following investment of reserves with the CCLA and the receipt of the Solar farm grant.

2.3 The growth on Allotments was due to the direct management of the Reema site and taking in security deposits from new tenants and an increase of rents.

2.4 The Speedwell Rooms has seen a steady growth of £4,698 (+14.7%).

## 3.0 Expenditure Analysis

3.1 Total expenditure increased from £628,499.20 in 2023-24 to £633,551.19 in 2024-25, representing a modest increase of £5,051.99 (+0.8%). This controlled increase demonstrates good financial management despite inflationary pressures.

3.2 Year-on-Year Expenditure Comparison:

| Service Area | 2024-25 | 2023-24 | Variance | % Change |
|---|---|---|---|---|
| | | | | |
| Loans | £155,749.15 | £106,642.39 | +£49,106.76 | +46.0% |
| Staffing Costs | £151,141.69 | £109,550.95 | +£41,590.74 | +38.0% |
| Staveley Hall & Stables | £143,804.07 | £115,200.45 | +£28,603.62 | +24.8% |
| Capital Programme | £59,610.87 | £0 | +£59,610.87 | New |
| Speedwell Rooms | £41,325.75 | £34,918.34 | +£6,407.41 | +18.3% |
| Administration | £35,319.33 | £29,236.49 | +£6,082.84 | +20.8% |
| Community Services | £27,712.77 | £24,837.47 | +£2,875.30 | +11.6% |
| Civic Costs | £2,049.79 | £15,965.82 | £13,916.03 | 87.2% |
| Market Place | £1,325.21 | £1,147.70 | +£177.51 | +15.5% |
| Allotments | £921.53 | £657.02 | +£264.51 | +40.3% |
| Vehicle | £618.26 | £438.28 | +£179.98 | +41.1% |

3.3 This year the Council made a second payment to the large CBC loan which accounts for the ‘increase’ in loans. The payment programme commenced in September 2023. The Council is now making 2 payments per year towards this and this is deducted directly from the precept before the balance is paid over to the Town Council.

3.4 The increase in staffing costs is related to the increased hours of the Assistant Clerk post, the introduction of the receptionist post and the facilities team leader role. However, it should be noted that there were savings against this cost centre owing to vacant periods through the year.

3.5 There has been an increase in utility costs for Staveley Hall and the Stables due to year-end re-billing and this accounts for approximately £20,500 of the increased spend on this area against last year’s spend.

3.6 This year the Council embarked on a Capital Programme making improvements to its assets, using CIL funding. A total of £59,611 was invested across the projects.

3.7 Civic Costs was reduced this year having held and paid for the main elections in the previous year which is not repeated until 2027.

## 4.0 Risk Analysis

4.1 Whilst the income generation for both the Speedwell Rooms and Staveley Hall have shown positive growth, there is still an over reliance on the precept as an income source. The Council will need to consider alternative income streams if it wishes to continue providing the services currently offered, without increasing the precept.

4.2 The level of debtors at year end had increased slightly from the previous year but the council should be pleased to note that approx. £11,000 of those have been recovered in April and May this year. It is normal for the council to be carrying forward a small debtors balance at the end of each year, mainly due to timings and the nature of the clubs whose leadership roles often change between invoices, causing a delay.

4.3 Utility costs have proven to be difficult to predict and the companies that we are tied into are very difficult to communicate with. An ongoing issue relates to the electricity contract for Staveley Hall whereby the reduction in costs of approximately £94k following their receipt of meter readings during 2023 has been swiftly reversed as a result of the Council seeking the legal action regarding the brokers fees. The Council does not owe this money and the account must be updated to reflect it. They are also failing to accept our meter readings which results in repeated 'estimated' bills which are grossly overestimated to inflate the bills further. This is currently in hand and may result in a complaint to the Ombudsman if the company will not remove the charges. The employment of the Deputy Clerk role will enable the Clerk to focus on getting this issue resolved instead of having to keep picking it up and putting it down when attention is required elsewhere.

4.4 The Council agreed, based on the investigation report recommendations, to set a general reserves level of 30% of the precept income as an initial target. The best practice guidance suggests 30% of the net revenue expenditure (NRE). At the end of the year, the general reserves total surpasses this (NRE) target amount by £27,848.89. The Council can be proud of having achieved this target, in spite of the increasing challenges it has faced, only two years into its recovery.

## 5.0 Conclusion

5.1 The intensive work over the last two years has placed the Council in a state of strong financial resilience and capacity for future strategic investments has been increased due to the healthy CIL receipts currently being received.

5.2 The Council has demonstrated a strong commitment to community service delivery and has committed to increasing staffing in order to enhance the capacity for this work to continue.

5.3 The Council now has a strong reserve position, for the first time in around 30 years and is back on track with payments to suppliers. The Council now needs to allow time for the changes to 'bed in' whilst considering plans for alternative income streams to avoid the need to keep increasing the precept going forward. It is recommended that this task be referred to the Policy, Finance and Publicity Committee as a project to bring recommendations back to Council.

# Staveley Town Council

## BALANCE SHEET

**31/03/2025**

| *(Last) Year Ended 31 Mar 2024* | | *(Current) Year Ended 31 Mar 2025* |
|---|---|---|
| **£** | **CURRENT ASSETS** | **£** |
| | Stocks and stores | |
| | Work in progress | |
| 11,701.73 | Debtors (Net of provision for doubtful debts) | 18,961.90 |
| | Prepayments | 1,455.43 |
| -453.00 | VAT Recoverable | 2,742.61 |
| | Temporary lendings (investments) | |
| 309,638.08 | Cash in hand | 484,231.87 |
| 320,886.81 | **TOTAL ASSETS** | 507,391.81 |
| | **CURRENT LIABILITIES** | |
| 35,068.93 | Creditors | 29,597.37 |
| **285,817.88** | **NET ASSETS** | **477,794.44** |
| | **Represented by:** | |
| 108,548.18 | General fund Balance | 216,398.65 |
| | **Reserves:** | |
| 9,580.00 | Capital | 9,580.00 |
| 167,689.70 | Earmarked | 251,815.79 |
| | Adjustments | |
| **285,817.88** | | **477,794.44** |

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed ______________________________
Responsible Financial Officer

Date ______________________________

# Staveley Town Council
## Income & Expenditure Account
**01/04/2024 to 31/03/2025**

| *(Last) Year Ended 31 Mar 2024* | | *(Current) Year Ended 31 Mar 2025* |
|---|---|---|
| | **Income** | |
| 80,000.00 | Loans | |
| 151,239.21 | Community Services | 72,012.19 |
| 173.67 | Allotments | 483.44 |
| 32,047.32 | Speedwell Rooms | 36,745.51 |
| 104,612.84 | Staveley Hall & Stables | 110,293.22 |
| 536,902.66 | Administration | 600,759.64 |
| 1,475.08 | Market Place | 181.76 |
| -10,115.00 | Restated | |
| **£896,335.78** | | **£820,475.76** |
| | **Expense** | |
| 29,236.49 | Administration | 35,319.33 |
| 364,917.73 | zOutstanding bills | 8,920.78 |
| 438.28 | Vehicle | 618.26 |
| 106,642.39 | Loans | 155,749.15 |
| 109,550.95 | Staffing Costs | 151,141.69 |
| 4.00 | Allotments | 921.53 |
| 1,147.70 | Market Place | 1,325.21 |
| 34,918.34 | Speedwell Rooms | 41,325.75 |
| 115,200.45 | Staveley Hall & Stables | 143,804.07 |
| 15,965.82 | Civic Costs | 2,049.79 |
| 24,837.47 | Community Services | 27,712.77 |
| | Capital Programme | 59,610.87 |
| 100.00 | Provision for Doubtful Debts | |
| 25.00 | Provision for Doubtful Debts | |
| -357,339.00 | Restated | |
| **£445,645.62** | | **£628,499.20** |
| | **General Fund** | |
| **-164,872.28** | Balance at 01 Apr 2024 | **108,548.18** |
| 896,335.78 | ADD Total Income | 820,475.76 |
| 731,463.50 | | 929,023.94 |
| 445,645.62 | DEDUCT Total Expenditure | 628,499.20 |
| 285,817.88 | | 300,524.74 |
| 177,269.70 | DEDUCT Reserves Balance | 84,126.09 |
| **£108,548.18** | Balance at 31 Mar 2025 | **£216,398.65** |

Reserves:
Capital Reserve Balance  £9580.00
Earmarked Reserve Balance  £251815.79

# Staveley Town Council
## Reserves Balance
### 2024 - 2025

| Reserve | OpeningBalance | Transfers | Spend | Receipts | CurrentBalance |
|---|---|---|---|---|---|
| **Capital** | | | | | |
| Allotment Capital Fund | 9,580.00 | | | | 9,580.00 |
| **Total Capital** | **9,580.00** | | | | **9,580.00** |
| **Earmarked** | | | | | |
| CIL | 167,689.70 | -3,889.05 | 69,152.57 | 71,808.11 | 166,456.19 |
| Hall & Stables Maintenance | | 15,000.00 | | | 15,000.00 |
| Speedwell Maintenance | | 1,000.00 | | | 1,000.00 |
| Elections Fund | | 4,000.00 | | | 4,000.00 |
| Van Replacement | | 500.00 | | | 500.00 |
| Computer Replacement | | 500.00 | | | 500.00 |
| Special Projects | | 500.00 | | | 500.00 |
| Staveley Market Improvements | | 3,000.00 | | | 3,000.00 |
| Little Breck Solar Grant Fund | | 20,609.60 | | | 20,609.60 |
| Inkersall Rd Solar Grant Fund | | 40,000.00 | | | 40,000.00 |
| Allotment Key Deposits | | 100.00 | | | 100.00 |
| Allotment Security Deposits | | 150.00 | | | 150.00 |
| **Total Earmarked** | **167,689.70** | **81,470.55** | **69,152.57** | **71,808.11** | **251,815.79** |
| **TOTAL RESERVE** | **177,269.70** | **81,470.55** | **69,152.57** | **71,808.11** | **261,395.79** |
| **GENERAL FUND** | | | | | 216,398.65 |
| **TOTAL FUNDS** | | | | | 477,794.44 |

# Staveley Town Council

## Summary of Income & Expenditure 2024 - 2025

### All Cost Centres and Codes (Between 01/04/2024 and 31/03/2025)

## Administration

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Precept | 530,156.00 | 530,156.00 | | | | | | (0%) |
| 2 | Council Tax Support Grant | | | | | | | | (N/A) |
| 3 | Grants Received | 5,000.00 | 47,354.26 | 42,354.26 | | | | 42,354.26 | (847%) |
| 10 | Bank Interest | 1,500.00 | 23,165.18 | 21,665.18 | | | | 21,665.18 | (1444% |
| 11 | Donations Received | | 16.95 | 16.95 | | | | 16.95 | (N/A) |
| 14 | Bank Charges | | | | 150.00 | | 150.00 | 150.00 | (100%) |
| 15 | Insurance | | | | 9,500.00 | 9,500.00 | | | (0%) |
| 16 | Postage | | | | 1,500.00 | 329.86 | 1,170.14 | 1,170.14 | (78%) |
| 17 | Stationery | | 2.00 | 2.00 | 500.00 | 377.18 | 122.82 | 124.82 | (24%) |
| 18 | Subscriptions | | | | 3,000.00 | 2,314.73 | 685.27 | 685.27 | (22%) |
| 19 | Websites | | | | 500.00 | 255.00 | 245.00 | 245.00 | (49%) |
| 20 | Professional Advice/fees | | | | 10,000.00 | 6,937.00 | 3,063.00 | 3,063.00 | (30%) |
| 21 | Accountancy/book-keeping | | | | 2,200.00 | 1,164.00 | 1,036.00 | 1,036.00 | (47%) |
| 22 | Audit | | | | 2,500.00 | 2,209.16 | 290.84 | 290.84 | (11%) |
| 23 | Refreshments | | | | 150.00 | 44.03 | 105.97 | 105.97 | (70%) |
| 24 | IT/Software licences | | | | 3,000.00 | 2,307.20 | 692.80 | 692.80 | (23%) |
| 25 | Late/Non DD Payment Fees/charg | | | | | | | | (N/A) |
| 26 | Office Equipment | | | | 2,000.00 | 975.19 | 1,024.81 | 1,024.81 | (51%) |
| 27 | Advertising & Publicity | | | | 2,000.00 | | 2,000.00 | 2,000.00 | (100%) |
| 28 | Office-NNDR | | 35.25 | 35.25 | 1,500.00 | 6,227.16 | -4,727.16 | -4,691.91 | (-312%) |
| 29 | Councillor Training | | | | 1,500.00 | 484.67 | 1,015.33 | 1,015.33 | (67%) |
| 31 | Other phone lines | | | | 340.00 | 431.22 | -91.22 | -91.22 | (-26%) |
| 72 | Contingency | | | | 15,000.00 | 1,010.43 | 13,989.57 | 13,989.57 | (93%) |
| 94 | Outstanding Debtors | | | | | | | | (N/A) |
| 100 | VAT Rebate | | | | | | | | (N/A) |
| 101 | VAT owed | | | | | | | | (N/A) |
| 102 | Asset Disposal | | 30.00 | 30.00 | | | | 30.00 | (N/A) |
| 124 | Meeting Room Hire | | | | | 752.50 | -752.50 | -752.50 | (N/A) |
| | **SUB TOTAL** | **536,656.00** | **600,759.64** | **64,103.64** | **55,340.00** | **35,319.33** | **20,020.67** | **84,124.31** | **(N/A)** |

## Allotments

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 8 | Allotment rents | 173.24 | 233.44 | 60.20 | | | | 60.20 | (34%) |
| 49 | Legal Fees | | | | 250.00 | | 250.00 | 250.00 | (100%) |
| 50 | Land Rent | | | | 4.00 | 1.00 | 3.00 | 3.00 | (75%) |
| 110 | Keys and Locks | | | | | 76.82 | -76.82 | -76.82 | (N/A) |
| 114 | Security Deposits | | 150.00 | 150.00 | | | | 150.00 | (N/A) |
| 115 | Key Deposits | | 100.00 | 100.00 | | | | 100.00 | (N/A) |
| 117 | Allotments Maintenance | | | | 1,000.00 | 843.71 | 156.29 | 156.29 | (15%) |
| | **SUB TOTAL** | **173.24** | **483.44** | **310.20** | **1,254.00** | **921.53** | **332.47** | **642.67** | **(N/A)** |

## Capital Programme

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 113 | Staveley Hall | | | | 15,000.00 | 16,997.00 | -1,997.00 | -1,997.00 | (-13%) |
| 116 | Speedwell Rooms | | | | 50,000.00 | 42,613.87 | 7,386.13 | 7,386.13 | (14%) |

# Staveley Town Council

## Summary of Income & Expenditure 2024 - 2025

### All Cost Centres and Codes (Between 01/04/2024 and 31/03/2025)

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 120 | Stables | | | | | | | | (N/A) |
| 121 | Allotment Improvements | | | | | | | | (N/A) |
| | **SUB TOTAL** | | | | **65,000.00** | **59,610.87** | **5,389.13** | **5,389.13** | **(N/A)** |

## Civic Costs

| Code | Title | Income | | | Expenditure | | | Net Position | |
|---|---|---|---|---|---|---|---|---|---|
| | | Budgeted | Actual | Variance | Budgeted | Actual | Variance | +/- Under/over spend | |
| 55 | Chairman's Allowance | | | | 500.00 | 482.94 | 17.06 | 17.06 | (3%) |
| 56 | Civic functions | | | | 2,500.00 | 2,412.87 | 87.13 | 87.13 | (3%) |
| 57 | Elections | | | | 4,000.00 | -3,546.00 | 7,546.00 | 7,546.00 | (188%) |
| 58 | By-Elections | | | | 4,000.00 | 2,699.98 | 1,300.02 | 1,300.02 | (32%) |
| | **SUB TOTAL** | | | | **11,000.00** | **2,049.79** | **8,950.21** | **8,950.21** | **(32%)** |

## Community Services

| Code | Title | Income | | | Expenditure | | | Net Position | |
|---|---|---|---|---|---|---|---|---|---|
| | | Budgeted | Actual | Variance | Budgeted | Actual | Variance | +/- Under/over spend | |
| 51 | Community Grants | | | | 5,000.00 | 1,552.00 | 3,448.00 | 3,448.00 | (68%) |
| 52 | Events/Entertainment | | 204.08 | 204.08 | 5,000.00 | 1,848.40 | 3,151.60 | 3,355.68 | (67%) |
| 53 | Christmas Lights | | | | 15,000.00 | 11,589.70 | 3,410.30 | 3,410.30 | (22%) |
| 54 | Hanging Baskets | | | | 5,560.00 | 6,060.00 | -500.00 | -500.00 | (-8%) |
| 86 | CIL Receipts | 50,000.00 | 71,808.11 | 21,808.11 | | | | 21,808.11 | (43%) |
| 108 | Community Equipment | | | | | 4,000.00 | -4,000.00 | -4,000.00 | (N/A) |
| 109 | Street Furniture | | | | 13,000.00 | 2,568.50 | 10,431.50 | 10,431.50 | (80%) |
| 118 | Grit bins | | | | | 94.17 | -94.17 | -94.17 | (N/A) |
| | **SUB TOTAL** | **50,000.00** | **72,012.19** | **22,012.19** | **43,560.00** | **27,712.77** | **15,847.23** | **37,859.42** | **(N/A)** |

## Loans

| Code | Title | Income | | | Expenditure | | | Net Position | |
|---|---|---|---|---|---|---|---|---|---|
| | | Budgeted | Actual | Variance | Budgeted | Actual | Variance | +/- Under/over spend | |
| 69 | PWLB | | | | 54,571.30 | 54,571.34 | -0.04 | -0.04 | (0%) |
| 70 | CBC Loan 1 | | | | 15,682.80 | 15,682.77 | 0.03 | 0.03 | (0%) |
| 71 | CBC Loan 2 | | | | 80,996.20 | 85,495.04 | -4,498.84 | -4,498.84 | (-5%) |
| 99 | Loan Drawdown | | | | | | | | (N/A) |
| | **SUB TOTAL** | | | | **151,250.30** | **155,749.15** | **-4,498.85** | **-4,498.85** | **(N/A)** |

## Market Place

| Code | Title | Income | | | Expenditure | | | Net Position | |
|---|---|---|---|---|---|---|---|---|---|
| | | Budgeted | Actual | Variance | Budgeted | Actual | Variance | +/- Under/over spend | |
| 7 | Market rents | 2,800.00 | 181.76 | -2,618.24 | | -20.83 | 20.83 | -2,597.41 | (-92%) |
| 59 | CBC Electric charges | | | | 500.00 | | 500.00 | 500.00 | (100%) |
| 60 | Market-NNDR | | | | 1,400.00 | 1,147.70 | 252.30 | 252.30 | (18%) |
| 87 | CBC Insurance | | | | 500.00 | | 500.00 | 500.00 | (100%) |
| 105 | Market Promotion | | | | 500.00 | | 500.00 | 500.00 | (100%) |
| 111 | Relocation costs | | | | | 198.34 | -198.34 | -198.34 | (N/A) |
| | **SUB TOTAL** | **2,800.00** | **181.76** | **-2,618.24** | **2,900.00** | **1,325.21** | **1,574.79** | **-1,043.45** | **(N/A)** |

# Staveley Town Council

## Summary of Income & Expenditure 2024 - 2025

### All Cost Centres and Codes (Between 01/04/2024 and 31/03/2025)

## Speedwell Rooms

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 6 | Speedwell Room Hire | 30,000.00 | 34,380.18 | 4,380.18 | | 33.90 | -33.90 | 4,346.28 | (14%) |
| 9 | Bar Income | 2,500.00 | -350.00 | -2,850.00 | | -100.00 | 100.00 | -2,750.00 | (-110%) |
| 13 | Misc Income | 1,000.00 | 2,715.33 | 1,715.33 | | | | 1,715.33 | (171%) |
| 61 | Bldg Maint - Speedwell | | | | 3,000.00 | 1,981.33 | 1,018.67 | 1,018.67 | (33%) |
| 62 | SWell - Licences/permits | | | | 1,500.00 | 1,310.63 | 189.37 | 189.37 | (12%) |
| 63 | Bar Stock | | | | 2,000.00 | | 2,000.00 | 2,000.00 | (100%) |
| 64 | Gas/Electric - Speedwell | | | | 10,000.00 | 11,092.99 | -1,092.99 | -1,092.99 | (-10%) |
| 65 | SWell-Water Rates | | | | 1,500.00 | 1,294.00 | 206.00 | 206.00 | (13%) |
| 66 | Speedwell - NNDR | | | | 11,000.00 | 10,939.01 | 60.99 | 60.99 | (0%) |
| 67 | SWell - EPOS | | | | 500.00 | | 500.00 | 500.00 | (100%) |
| 68 | SWell - Telephone/BBand | | | | 1,000.00 | 540.60 | 459.40 | 459.40 | (45%) |
| 97 | Waste Removal | | | | 1,100.00 | 726.75 | 373.25 | 373.25 | (33%) |
| 103 | Cleaning Supplies - SWell | | | | 1,000.00 | 814.01 | 185.99 | 185.99 | (18%) |
| 104 | Cleaning Contract - SWell | | | | 10,000.00 | 9,915.75 | 84.25 | 84.25 | (0%) |
| 123 | SWell-Equip Maint | | | | | 2,776.78 | -2,776.78 | -2,776.78 | (N/A) |
| | **SUB TOTAL** | **33,500.00** | **36,745.51** | **3,245.51** | **42,600.00** | **41,325.75** | **1,274.25** | **4,519.76** | **(N/A)** |

## Staffing Costs

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 73 | Salaries/Wages Gross | | | | 156,687.00 | 126,618.46 | 30,068.54 | 30,068.54 | (19%) |
| 74 | Employer NI | | | | 9,634.00 | 9,607.71 | 26.29 | 26.29 | (0%) |
| 75 | Employer Pension | | | | 28,306.60 | 14,088.49 | 14,218.11 | 14,218.11 | (50%) |
| 76 | Mileage Claims | | | | 150.00 | | 150.00 | 150.00 | (100%) |
| 77 | Uniforms/PPE | | | | 250.00 | 217.35 | 32.65 | 32.65 | (13%) |
| 78 | Staff Training | | | | 1,000.00 | 142.00 | 858.00 | 858.00 | (85%) |
| 79 | Staff Expenses | | | | 150.00 | 67.68 | 82.32 | 82.32 | (54%) |
| 80 | Recruitment Advertising | | | | | | | | (N/A) |
| 81 | Conference fees | | | | 350.00 | 270.00 | 80.00 | 80.00 | (22%) |
| 82 | Conference Expenses | | | | 350.00 | 130.00 | 220.00 | 220.00 | (62%) |
| 98 | Redundancy Cost | | | | | | | | (N/A) |
| | **SUB TOTAL** | | | | **196,877.60** | **151,141.69** | **45,735.91** | **45,735.91** | **(N/A)** |

## Staveley Hall & Stables

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 4 | Hall and Stables Leases | 86,000.00 | 88,558.38 | 2,558.38 | | | | 2,558.38 | (2%) |
| 5 | Hall Room Bookings | 5,000.00 | 10,441.83 | 5,441.83 | | | | 5,441.83 | (108%) |
| 12 | Functions Income | 2,500.00 | 6,785.13 | 4,285.13 | | 250.00 | -250.00 | 4,035.13 | (161%) |
| 30 | Telephone/Broadband | | | | 12,000.00 | 5,945.16 | 6,054.84 | 6,054.84 | (50%) |
| 32 | Cleaning Contract | | | | 21,550.00 | 21,509.55 | 40.45 | 40.45 | (0%) |
| 33 | Building Maintenance | | | | 20,000.00 | 15,704.14 | 4,295.86 | 4,295.86 | (21%) |
| 34 | Grounds Maintenance | | | | 10,000.00 | 607.14 | 9,392.86 | 9,392.86 | (93%) |
| 35 | Security Alarm - Hall | | | | 1,600.00 | 2,259.07 | -659.07 | -659.07 | (-41%) |
| 36 | Fire Alarm - Hall | | | | 1,600.00 | 1,757.05 | -157.05 | -157.05 | (-9%) |
| 37 | Licences/Permits-Hall | | | | 3,500.00 | 3,434.32 | 65.68 | 65.68 | (1%) |
| 38 | Gas/Electric-Hall/Stables | | | | 45,000.00 | 65,578.03 | -20,578.03 | -20,578.03 | (-45%) |

# Staveley Town Council

## Summary of Income & Expenditure 2024 - 2025

### All Cost Centres and Codes (Between 01/04/2024 and 31/03/2025)

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 39 | Water Rates - Hall/Stables | | | | 3,000.00 | 1,731.96 | 1,268.04 | 1,268.04 | (42%) |
| 40 | Equipment Purchase | | | | 2,000.00 | 144.15 | 1,855.85 | 1,855.85 | (92%) |
| 41 | Equipment Maintenance | | | | 2,000.00 | 4,908.66 | -2,908.66 | -2,908.66 | (-145%) |
| 42 | Carpark-NNDR | | | | 1,500.00 | 1,247.50 | 252.50 | 252.50 | (16%) |
| 43 | Reception-NNDR | | | | 1,200.00 | 960.58 | 239.42 | 239.42 | (19%) |
| 44 | Air Hall-NNDR | | 1,789.86 | 1,789.86 | | | | 1,789.86 | (N/A) |
| 45 | NNDR-FUNCTION RMS/CAFE | | | | 8,800.00 | 6,761.45 | 2,038.55 | 2,038.55 | (23%) |
| 46 | Waste Collection | | | | 1,200.00 | 1,762.51 | -562.51 | -562.51 | (-46%) |
| 47 | Working Budget | | 273.72 | 273.72 | 6,000.00 | 3,010.42 | 2,989.58 | 3,263.30 | (54%) |
| 48 | Bad Debt Provision | | | | 5,000.00 | | 5,000.00 | 5,000.00 | (100%) |
| 88 | Cleaning Supplies | | | | 1,500.00 | 1,691.60 | -191.60 | -191.60 | (-12%) |
| 107 | Stables NNDR | | 2,444.30 | 2,444.30 | | | | 2,444.30 | (N/A) |
| 112 | Fire Alarm - Stables | | | | | 240.78 | -240.78 | -240.78 | (N/A) |
| 119 | Security Alarm - Stables | | | | | 343.19 | -343.19 | -343.19 | (N/A) |
| 122 | Stables Boiler | | | | | 3,956.81 | -3,956.81 | -3,956.81 | (N/A) |
| | **SUB TOTAL** | **93,500.00** | **110,293.22** | **16,793.22** | **147,450.00** | **143,804.07** | **3,645.93** | **20,439.15** | **(N/A)** |

## Vehicle

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 83 | Van Maintenance | | | | 1,000.00 | 323.25 | 676.75 | 676.75 | (67%) |
| 84 | Van Tax/Insurance | | | | 350.00 | 27.92 | 322.08 | 322.08 | (92%) |
| 85 | Fuel and Oil (Van) | | | | 1,500.00 | 267.09 | 1,232.91 | 1,232.91 | (82%) |
| | **SUB TOTAL** | | | | **2,850.00** | **618.26** | **2,231.74** | **2,231.74** | **(92%)** |

## zOutstanding bills

| Code | Title | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position +/- Under/over spend | |
|---|---|---|---|---|---|---|---|---|---|
| 89 | 2020-21 | | | | | | | | (N/A) |
| 90 | 2021-22 | | | | | 3.00 | -3.00 | -3.00 | (N/A) |
| 91 | 2022-23 | | | | 8,527.47 | -5,289.31 | 13,816.78 | 13,816.78 | (162%) |
| 92 | 2019-20 | | | | | | | | (N/A) |
| 106 | 2023-24 | | | | 16,962.73 | 14,207.09 | 2,755.64 | 2,755.64 | (16%) |
| | **SUB TOTAL** | | | | **25,490.20** | **8,920.78** | **16,569.42** | **16,569.42** | **(N/A)** |

| | Income Budgeted | Income Actual | Income Variance | Expenditure Budgeted | Expenditure Actual | Expenditure Variance | Net Position | |
|---|---|---|---|---|---|---|---|---|
| **Restated** | | | | | | | | **(N/A)** |
| **NET TOTAL** | **716,629.24** | **820,475.76** | **103,846.52** | **745,572.10** | **628,499.20** | **117,072.90** | **220,919.42** | **(15%)** |
| **V.A.T.** | | 43,815.02 | | | 47,010.63 | | | |
| **GROSS TOTAL** | | **864,290.78** | | | **675,509.83** | | | |

# Staveley Town Council
## TRIAL BALANCE
### 2024 - 2025

| Code | Title | | Income | | Expenditure |
|---|---|---|---|---|---|
| | Cash in hand | | | 484,231.87 | |
| | VAT recoverable | | | 2,742.61 | |
| | Debtors | | | 18,961.90 | |
| | Prepayments | | | 1,455.43 | |
| | Stocks and stores | | | 0.00 | |
| | Creditors | 20,003.73 | | | |
| | Receipts in Advance | 0.00 | | | |
| | Accruals | 9,593.64 | | | |
| 1 | Precept | | 530,156.00 | | 0.00 |
| 2 | Council Tax Support Grant | | 0.00 | | 0.00 |
| 3 | Grants Received | | 47,354.26 | | 0.00 |
| 4 | Hall and Stables Leases | | 88,558.38 | | 0.00 |
| 5 | Hall Room Bookings | | 10,441.83 | | 0.00 |
| 6 | Speedwell Room Hire | | 34,380.18 | | 33.90 |
| 7 | Market rents | | 181.76 | | -20.83 |
| 8 | Allotment rents | | 233.44 | | 0.00 |
| 9 | Bar Income | | -350.00 | | -100.00 |
| 10 | Bank Interest | | 23,165.18 | | 0.00 |
| 11 | Donations Received | | 16.95 | | 0.00 |
| 12 | Functions Income | | 6,785.13 | | 250.00 |
| 13 | Misc Income | | 2,715.33 | | 0.00 |
| 14 | Bank Charges | | 0.00 | | 0.00 |
| 15 | Insurance | | 0.00 | | 9,500.00 |
| 16 | Postage | | 0.00 | | 329.86 |
| 17 | Stationery | | 2.00 | | 377.18 |
| 18 | Subscriptions | | 0.00 | | 2,314.73 |
| 19 | Websites | | 0.00 | | 255.00 |
| 20 | Professional Advice/fees | | 0.00 | | 6,937.00 |
| 21 | Accountancy/book-keeping | | 0.00 | | 1,164.00 |
| 22 | Audit | | 0.00 | | 2,209.16 |
| 23 | Refreshments | | 0.00 | | 44.03 |
| 24 | IT/Software licences | | 0.00 | | 2,307.20 |
| 25 | Late/Non DD Payment Fee | | 0.00 | | 0.00 |
| 26 | Office Equipment | | 0.00 | | 975.19 |
| 27 | Advertising & Publicity | | 0.00 | | 0.00 |
| 28 | Office-NNDR | | 35.25 | | 6,227.16 |
| 29 | Councillor Training | | 0.00 | | 484.67 |
| 30 | Telephone/Broadband | | 0.00 | | 5,945.16 |
| 31 | Other phone lines | | 0.00 | | 431.22 |
| 32 | Cleaning Contract | | 0.00 | | 21,509.55 |
| 33 | Building Maintenance | | 0.00 | | 15,704.14 |
| 34 | Grounds Maintenance | | 0.00 | | 607.14 |
| 35 | Security Alarm - Hall | | 0.00 | | 2,259.07 |
| 36 | Fire Alarm - Hall | | 0.00 | | 1,757.05 |
| 37 | Licences/Permits-Hall | | 0.00 | | 3,434.32 |
| 38 | Gas/Electric-Hall/Stables | | 0.00 | | 65,578.03 |
| 39 | Water Rates - Hall/Stables | | 0.00 | | 1,731.96 |
| 40 | Equipment Purchase | | 0.00 | | 144.15 |
| 41 | Equipment Maintenance | | 0.00 | | 4,908.66 |
| 42 | Carpark-NNDR | | 0.00 | | 1,247.50 |

| Code | Title | Income | Expenditure |
|---|---|---|---|
| 43 | Reception-NNDR | 0.00 | 960.58 |
| 44 | Air Hall-NNDR | 1,789.86 | 0.00 |
| 45 | NNDR-FUNCTION RMS/C/ | 0.00 | 6,761.45 |
| 46 | Waste Collection | 0.00 | 1,762.51 |
| 47 | Working Budget | 273.72 | 3,010.42 |
| 48 | Bad Debt Provision | 0.00 | 0.00 |
| 49 | Legal Fees | 0.00 | 0.00 |
| 50 | Land Rent | 0.00 | 1.00 |
| 51 | Community Grants | 0.00 | 1,552.00 |
| 52 | Events/Entertainment | 204.08 | 1,848.40 |
| 53 | Christmas Lights | 0.00 | 11,589.70 |
| 54 | Hanging Baskets | 0.00 | 6,060.00 |
| 55 | Chairman's Allowance | 0.00 | 482.94 |
| 56 | Civic functions | 0.00 | 2,412.87 |
| 57 | Elections | 0.00 | -3,546.00 |
| 58 | By-Elections | 0.00 | 2,699.98 |
| 59 | CBC Electric charges | 0.00 | 0.00 |
| 60 | Market-NNDR | 0.00 | 1,147.70 |
| 61 | Bldg Maint - Speedwell | 0.00 | 1,981.33 |
| 62 | SWell - Licences/permits | 0.00 | 1,310.63 |
| 63 | Bar Stock | 0.00 | 0.00 |
| 64 | Gas/Electric - Speedwell | 0.00 | 11,092.99 |
| 65 | SWell-Water Rates | 0.00 | 1,294.00 |
| 66 | Speedwell - NNDR | 0.00 | 10,939.01 |
| 67 | SWell - EPOS | 0.00 | 0.00 |
| 68 | SWell - Telephone/BBand | 0.00 | 540.60 |
| 69 | PWLB | 0.00 | 54,571.34 |
| 70 | CBC Loan 1 | 0.00 | 15,682.77 |
| 71 | CBC Loan 2 | 0.00 | 85,495.04 |
| 72 | Contingency | 0.00 | 1,010.43 |
| 73 | Salaries/Wages Gross | 0.00 | 126,618.46 |
| 74 | Employer NI | 0.00 | 9,607.71 |
| 75 | Employer Pension | 0.00 | 14,088.49 |
| 76 | Mileage Claims | 0.00 | 0.00 |
| 77 | Uniforms/PPE | 0.00 | 217.35 |
| 78 | Staff Training | 0.00 | 142.00 |
| 79 | Staff Expenses | 0.00 | 67.68 |
| 80 | Recruitment Advertising | 0.00 | 0.00 |
| 81 | Conference fees | 0.00 | 270.00 |
| 82 | Conference Expenses | 0.00 | 130.00 |
| 83 | Van Maintenance | 0.00 | 323.25 |
| 84 | Van Tax/Insurance | 0.00 | 27.92 |
| 85 | Fuel and Oil (Van) | 0.00 | 267.09 |
| 86 | CIL Receipts | 71,808.11 | 0.00 |
| 87 | CBC Insurance | 0.00 | 0.00 |
| 88 | Cleaning Supplies | 0.00 | 1,691.60 |
| 89 | 2020-21 | 0.00 | 0.00 |
| 90 | 2021-22 | 0.00 | 3.00 |
| 91 | 2022-23 | 0.00 | -5,289.31 |
| 92 | 2019-20 | 0.00 | 0.00 |
| 94 | Outstanding Debtors | 0.00 | 0.00 |
| 97 | Waste Removal | 0.00 | 726.75 |
| 98 | Redundancy Cost | 0.00 | 0.00 |
| 99 | Loan Drawdown | 0.00 | 0.00 |
| 100 | VAT Rebate | 0.00 | 0.00 |
| 101 | VAT owed | 0.00 | 0.00 |
| 102 | Asset Disposal | 30.00 | 0.00 |
| 103 | Cleaning Supplies - SWell | 0.00 | 814.01 |

| Code | Title | | Income | | Expenditure |
|---|---|---|---|---|---|
| 104 | Cleaning Contract - SWell | | 0.00 | | 9,915.75 |
| 105 | Market Promotion | | 0.00 | | 0.00 |
| 106 | 2023-24 | | 0.00 | | 14,207.09 |
| 107 | Stables NNDR | | 2,444.30 | | 0.00 |
| 108 | Community Equipment | | 0.00 | | 4,000.00 |
| 109 | Street Furniture | | 0.00 | | 2,568.50 |
| 110 | Keys and Locks | | 0.00 | | 76.82 |
| 111 | Relocation costs | | 0.00 | | 198.34 |
| 112 | Fire Alarm - Stables | | 0.00 | | 240.78 |
| 113 | Staveley Hall | | 0.00 | | 16,997.00 |
| 114 | Security Deposits | | 150.00 | | 0.00 |
| 115 | Key Deposits | | 100.00 | | 0.00 |
| 116 | Speedwell Rooms | | 0.00 | | 42,613.87 |
| 117 | Allotments Maintenance | | 0.00 | | 843.71 |
| 118 | Grit bins | | 0.00 | | 94.17 |
| 119 | Security Alarm - Stables | | 0.00 | | 343.19 |
| 120 | Stables | | 0.00 | | 0.00 |
| 121 | Allotment Improvements | | 0.00 | | 0.00 |
| 122 | Stables Boiler | | 0.00 | | 3,956.81 |
| 123 | SWell-Equip Maint | | 0.00 | | 2,776.78 |
| 124 | Meeting Room Hire | | 0.00 | | 752.50 |
| | Opening General Fund | 108,548.18 | | | |
| | Capital Reserves | 9,580.00 | | | |
| | Earmarked Reserves | 251,815.79 | | | |
| | Reserves Transfers | | | 81,470.55 | |
| | Reserves Spend | 69,152.57 | | | |
| | Reserves Receipts | | | 71,808.11 | |
| **GROSS TOTAL** | | | **1.289.169.67** | | **1.289.169.67** |

# Staveley Town Council

## ADJUSTMENTS FOR THE YEAR ENDING 31/03/2025

**Accruals - Increase Expenditure**

| | | Code | |
|---|---|---|---|
| Stables water rates | | Water Rates - Hall/Stables | 118.85 |
| Stables Electric | | Gas/Electric-Hall/Stables | 1,985.65 |
| Software subscription | | IT/Software licences | 27.88 |
| Stables Gas | | Gas/Electric-Hall/Stables | 661.35 |
| Gas bill | | Gas/Electric-Hall/Stables | 1,137.54 |
| Electricity Bill | | Gas/Electric - Speedwell | 1,470.67 |
| Legal Advice -SHall Asset Review | Asma Shamim | Professional Advice/fees | 950.00 |
| Electricity bill | | Gas/Electric-Hall/Stables | 2,500.00 |
| Water bill | | Water Rates - Hall/Stables | 62.88 |
| Water rates | | Water Rates - Hall/Stables | 66.94 |
| VE Day activities | Graham Wayhill | Chairman's Allowance | 87.49 |
| Donation to SAFVA | Marion Gerrard | Chairman's Allowance | 150.00 |
| Gas bill | | Gas/Electric - Speedwell | 18.39 |
| GSpinks Street Signs | | Street Furniture | 356.00 |
| | | | **£9,593.64** |

**Creditors - Increase Expenditure**

| | | Code | |
|---|---|---|---|
| Stationery supplies | | Stationery | 67.97 |
| Telephone and Broadband charges | | Telephone/Broadband | 1,252.39 |
| Maintenance supplies | | Building Maintenance | 61.27 |
| Maintenance supplies | | Building Maintenance | 176.29 |
| Maintenance supplies | | Building Maintenance | 88.49 |
| Trade waste | | Waste Collection | 80.75 |
| Trade waste | | Waste Removal | 63.40 |
| Skip hire | | Allotments Maintenance | 250.00 |
| Maintenance supplies | | Allotments Maintenance | 8.30 |
| Maintenance supplies | | Building Maintenance | 45.44 |
| Maintenance supplies | | Building Maintenance | 8.32 |
| Maintenance supplies | | Building Maintenance | 6.65 |
| Maintenance supplies | | Building Maintenance | 51.86 |
| Re-valued utility bills - Stables | | Gas/Electric-Hall/Stables | 11,466.21 |
| Maintenance supplies | | Bldg Maint - Speedwell | 38.04 |
| March EE NI/PAYE | | Salaries/Wages Gross | 3,947.31 |
| March ER NI contributions | | Employer NI | 949.49 |
| March ER Pension Contributions | | Employer Pension | 1,435.34 |
| Steel Chain for gate | | Allotments Maintenance | 6.21 |
| | | | **£20,003.73** |

**Prepayments - Decrease Expenditure**

| | | Code | |
|---|---|---|---|
| Water bill | | Water Rates - Hall/Stables | 324.80 |
| PPL PRS Licence | | SWell - Licences/permits | 1,130.63 |
| | | | **£1,455.43** |

**Debtors - Increase Income**

| | | Code | |
|---|---|---|---|
| Office rental | Caroline Hopkinson | Hall and Stables Leases | 1,119.99 |
| Office rental | Rebecca Burton | Hall and Stables Leases | 2,318.30 |
| Room bookings | | Hall Room Bookings | 2,259.00 |
| Room hire | | Speedwell Room Hire | 8,679.33 |
| CCLA March interest | | Bank Interest | 1,655.28 |
| Trade space | Tom | Misc Income | 400.00 |
| Rent deposit 26 High Street | | Outstanding Debtors | 2,530.00 |
| | | | **£18,961.90** |

# Staveley Town Council

## Schedule of All Borrowings

| Date | Description | Original Amount | Oustanding Amount | Notes |
|---|---|---|---|---|
| 01/04/2012 | PWLB - HoS Project | 375,000.00 | 207,591.40 | PW501171 |
| 20/02/2014 | PWLB - HoS Project | 410,000.00 | 378,008.23 | PW502849 |
| 10/04/2017 | PWLB - HoS Project | 240,000.00 | 180,557.79 | PW505952 |
| 30/09/2020 | CBC Revenue loan 1 | 75,000.00 | 15,000.00 | |
| 27/03/2023 | CBC Revenue loan 2 | 400,000.00 | 300,260.87 | Overall loan facility for £400k but drawn down in smaller sums to avoid interest on whole amount at once. Total of 400,000 taken by y-e 2024 |
| | | **1,500,000.00** | **1,081,418.29** | |

# Annual Internal Audit Report 2024/25

STAVELEY TOWN COUNCIL

WWW.STAVELEYTOWNCOUNCIL.GOV.UK

**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. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")* | | | ✔ |
| **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 *(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).* | ✔ | | |
| **N.** The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).* | ✔ | | |

| | Yes | No | Not applicable |
|---|---|---|---|
| **O. (For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee. | | ✔ | |

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: 12/05/2025 04/05/2025 15/05/2025

Name of person who carried out the internal audit: Belina E Boyer

Signature of person who carried out the internal audit

Date 15/05/2025

***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).

| Belina E Boyer BA (Hons) FSLCC | | 3 Jackson Court<br>Farndon<br>Newark<br>Nottinghamshire<br>NG24 3TS |
|---|---|---|
| *Tel: 01636-605336, 07772973411* | | |
| *E-Mail: belinaboyer@outlook.com* | | |

Sabrina Doherty PSLCC
Office 16, Staveley Hall
Staveley Hall Drive
Staveley
Chesterfield
S43 3TN

# FINAL INTERNAL AUDIT REPORT TO THE MEMBERS OF STAVELEY TOWN COUNCIL FOR THE 2024-25 FINANCIAL YEAR

Smaller authorities are required by the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance". For this reason, councils are required to employ an independent and competent internal auditor.

## To the Chairman of the Council:

This report was compiled in June 2025 and includes inspection of the parish council website documents and other information requested from the Clerk to the Council relating to council business between April 2024 and March 2025. I visited the office on 04 June 2025.I have examined council business including policies, agendas and minutes, accounting and financial statements and other documents relevant to this audit.

Several areas are identified where action is recommended. Some of these matters have been discussed with the clerk and may already have been addressed by the time council receives this report.
This report should be discussed in full council with an appropriate programme of remedial action identified.
The Council has been in significant financial difficulties in recent years. which resulted in an Independent Improvement Board Report, an External Auditors Public Interest Report and the council's own Improvement Plan.

The clerk and council are to be commended for the actions taken following earlier reports. Significant steps have already been taken but more work is required.

The Financial Regulations and Standing Orders as published on the website were approved in 2023 and again without changes in 2024. However, a new template had by then been published by NALC. Similarly, Financial Regulations have not been updated to the new template issued in April 2024, which was a significant reworking of the previous version.
The council drastically reduced its staff in an effort to put its finances back on track. One year on, the council still has not recruited the urgently required members of staff who will help to deal with day to day administration and finances.
When looking at the accounts throughout the year, there was a notable delay in dealing with certain financial procedures, the appointment of a deputy clerk and financial officer should hopefully bring this back on track.
In my opinion, the council did not meet the criteria required under section B of the AIAR:
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT appropriately accounted for.

The council procured roof repairs and approached a number of companies directly, only one of which replied. The volume of the work to be undertaken was well above £30,000 including VAT. The council's own Financial Regulations 11b) require the council "to use the Contracts Finder website to advertise contract opportunities, set out the procedures to be followed in awarding new contracts and to publicise the award of new contracts. " No such advert was placed on the Contract Finder website, nor was the awarding of that contract publicised on Contract Finder, as required.

The Local Government Transparency Code 2015 lays out what a local authority with an annual turnover in excess of £200,000 should be publishing. The council currently still does not meet these publication requirements. The new website fails to publish all the necessary documents. I searched for them and was unable to find, for instance the land and building assets register. More information can be found here: Local government transparency code 2015 - GOV.UK

The Accessibility statement on the council's website dates from February 2024, and the site was last tested in May 2024. The website should be tested again to see if it now meets more of the criteria which came into effect in October 2024. More information on this subject can be found here: Understanding WCAG 2.2 - Service Manual - GOV.UK

The council runs several buildings which require regular checks and maintenance. All required legal checks for such things as asbestos, gas safety, electricity, fire safety and where applicable tenant safety should be carried out diligently according to a fixed schedule. Useful information as a starting point is available here: https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm

I note that the council has adopted a new risk register and policy which is tailored to the council's specific activities and risks.

When considering the Annual Governance and Accountability return it is suggested the council undertake the following steps which should be minuted accordingly:

To consider and approve documents relating to the 2024-25 AGAR.

1. To receive the Annual Internal Auditor's Report 2024-25.
2. To consider recommendations or matters arising from the internal auditor's narrative report
3. To complete and sign the Annual Governance Statement 2023-2024
4. To receive and sign the Accounting Statements 2024-25.
5. To receive and consider the bank reconciliation 2024-25.
6. To receive and consider the explanation of variances.
7. To receive and consider the breakdown of reserves held.
8. To agree the dates for the period of public rights

Each member should have a copy of the 2024 Practitioners guide available to them before the meeting with the 2025 version circulated in due course.

Finally, I would like to thank the Town Clerk for her support in providing all information requested.

Yours sincerely

Belina E Boyer BA (Hons) FSLCC

Staveley Town Council
Internal Audit Report 2004-25

| **Internal Control Objective** | **Testing required** | **Response: Yes/No/ N/A, Not Covered** | |
|---|---|---|---|
| A. Appropriate accounting records have been properly kept throughout the year. | A1.Verify that the accounting system in use (whether manual, in a spreadsheet, or a formal accounting system) is adequate. As a minimum the system in use should enable the production of the Annual Accounting Statement and regular bank reconciliations. | Yes | The Council is using a proprietary accounting package, Scribe Accounts. The authority maintains current records on a receipts and payments basis and converts these to income and expenditure at the year end as described in section 2.4 of the 2024 Practitioner's Guide. |
| A. | A2.The council's accounting records are accurate,up to date and well maintained. | yes | I have spot-checked samples of financial transactions in the cashbook against the bank statements and minuted payment authorisations. Some payments appear not to have been made in a timely manner. An Eelctricity bill shows a what must be hugely inflated amount owed approaching £100,000. This problem must be resolved with urgency.The clerk informed me that this was in hand. There are significant amounts outstanding to be received. Some deptors are dating back to early 2024, one even to 2023. These payments shoud be pursued with urgency. |
| A. | A3.Council Minutes for the year are complete and up to date and have been initialled and signed. | Mainly yes. | During my visit a signed set of minutes could not be located. Members should ensure these have been found and added to the file. |
| A. | B1.Verify that the Council has in place a set of Financial Regulations and Standing Orders and that these have been subject to regular review. [Councils should be encouraged to adopt the latest NALC model versions of these documents] | Yes | Reviewed 2425-13 . Ideally these should be based on always the latest model published by NALC. The reviewed policies were not based on the most recent models. |
| The council does not meet the criteria as a major contract did not go to contract finder nor received 3 suitable quotes. | B2.Verify that, in the case of publicly advertised contracts with a value over £30,000, the Council has complied with the requirements of the Public Contracts Regulations. | No | Roofing contract - no tender - should have been contract finder for best value. The substantial roofing contract was not advertised on Contracts Finder. A serch on https://www.contractsfinder.service.gov.uk/ did not render any results. Instead direct quotes were sought of local companies. Many of the approached companies, so the clerk informed me, did not reply. Adverrtising such a big project via formal tender would likely have attacted more interest. |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for. | B3.Verify that both Standing Orders and Financial Regulations specify the same tender thresholds. | No | Standing Orders £25,000, Financial Regs £30,000. This didcrepancy hould have been picked up and amendede in the published douments. |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for. | *Select a sample of payments made from the bank account(s), for example by choosing a bank statement for a particular month. The sample size selected should be sufficient to have a reasonable view of the council's practices. Where possible all transactions of an abnormally high value for the Council should also be subject to detailed review. | yes | |
| B. | B4.For all of the selected payments verify that the supporting invoices have been 'verified and certified' on receipt (for example as described in the NALC model financial regulation 5.3). This should be evidenced by signature or stamp. | yes | Expenditure not minuted or appended to published minutes. |
| B. | B5.Verify that orders for goods and services for the selected sample have been made in accordance with the requirements of the Council's Financial Regulations, for example the requirement to obtain 3 quotes (as set out in section 11 of the Model Financial Regulations). | no | But see above. The clerk reports that efforts to obtain local quotes often fail to get a result. There is a space on the council's website to advertise upcoming opportunities. |
| B. | B6.Verify that the Council has approved the payments in the sample in accordance with the requirements of it's Financial Regulations [these are set out in Section 5 of the NALC Model Financial Regulations] | yes | No amounts minuted. Its only minuted that the payments were approved. The payments shedules have been signed off my members. |

| | | | |
|---|---|---|---|
| B. | B7.Verify that the Council has in place effective controls on the making of payments. This should include the need for two signatures on cheques and the dual authorisation of online payments. (Arrangements that permit payments to be made on a sole authoriser/single signature basis should be subject to particular audit scrutiny and Councils should be actively discouraged from doing this.) | yes | Bank reconciliations, ticked off and signed. Online payments are not dual approval. It is recommended the council identfy suitable accounts that will allow dual/triple authorisation of online payments adding a level of security to both the council and the RFO. |
| B. | B8.Where debit / credit cards are in use, verify that these transactions have been made in accordance with the Councils Financial Regulations and that the invoices supporting these payments have been certified and payments reviewed and approved by Council. | Not tested | |
| B. | B9.Verify that any limits on credit cards and debit cards are reasonable and not excessive and ensure there are appropriate controls over physical security and usage of the cards are in place. | not tested | On balance, the council met the criteria. |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | C1.Verify that the council has formally minuted a review of risk during the financial year. | Yes | Adopted November 24 2425-64 |
| C. | C2.Verify that the council has in place a Risk Register, or Risk Policy, which sets out the risks that the council faces and how it intends to address these and that this has been subject to formal review. (It is not a requirement for the auditor to review this in detail). | Yes | |
| C. | C3.Verify that the Council has reviewed the scope and value of its insurance cover. In particular verify that the value of fidelity insurance is sufficient to cover the Councils cash and bank balances and that buildings are insured based on up to date valuations. | Yes | |
| C. | C4.Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers' and hirers' (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security | Yes | |
| C. | C5.Ensure that appropriate arrangements are in place for the inspection of play areas, open spaces and sports pitches: | N/A | The council runs several buildings which require regular checks and maintenance. All required legal checks for susch things as asbestos, gas safety, electricity, fire safety and where applicable tennant safety should be carried out dilligently according to a fixed schedule. Useful information as astarting point is available here: https://www.hse.gov.uk/voluntary/work-types/village-and-community-halls.htm |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | D1. Verify that the Council prepared and formally approved a budget for the year prior to the setting of the precept. | yes | January Meeting: 2324-83 |
| D. | D2.Verify that the Full Council, not a committee, has considered, approved and adopted the annual precept, for the year subject to internal audit, prior to the statutory deadline of 1st March. | Yes | |
| D. | D3.Verify that budget reports are prepared and submitted to either Full Council or the appropriate Committees periodically during the year. | Yes | |
| D. | D4.Verify that the Council, or nominated committee, has properly reviewed budgetary reports and that any significant variances have been subject to detailed query/review. | Yes | |
| D. | D5.Verify that the Authority has considered the establishment of specific Earmarked Reserves and that these are reviewed as part of the budget setting process. | Yes | |

| | | | |
|---|---|---|---|
| D. | D6.Verify that the Council has reviewed the level of its General Reserve and that the level of the General Reserve is adequate and not excessive. | Yes | |
| E. Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for. | E1. Verify that the precept received during the year agrees to the precept raised by the Council. | Yes | |
| E. | E2. Verify that the precept received during the years agrees to central government records. | Yes | £530,156 as received. |
| E. | E3. Verify that any VAT due in respect of the preceding accounting year have been claimed and received during the year subject to internal audit. | Yes | |
| E. | E4. Verify that a VAT claim has been prepared for the year subject to internal audit and that this agrees to supporting accounting records. | Yes | MTD within the proprietary software. |
| E. | E5. Verify that that the Council has complied with any requirement to register for VAT and that income has been correctly treated for VAT purposes | Yes | |
| E. | E6. Verify that the Council has in place a formal list of fees and charges and that this has been subject to regular review. | Yes | |
| E. | E7. Verify that the Council has robust procedures to monitor and collect any outstanding debts. If applicable, review any aged debtors' listing maintained by the Council and ensure that amounts overdue have been reported to Council. | Yes | But significant amounts remain outstanding |
| E. | E8. Verify that the Council has in place robust controls for the collection of allotment income, for example by the use of a spreadsheet to monitor amounts due and collected. | yes | |
| E. | E9. Verify that any burial fees raised agree to an approved schedule of fees and to the records maintained in the burial register. | N/A | |
| E. | E10. Hall/sports facilities hire: ensure that there is an effective diary system for bookings is in place identifying the hirer, hire times and that this crossreferenced to invoices raised. | yes | Proprietary software.Significant amounts outstanding. |
| E. | E11. Verify that fees charged for hirings/letting (or any other fees raised) agree to the approved schedule of fees and charges. | yes | |
| E. | E12. Leases & tenancies: ensure that these are current and reviewed in accordance with the terms of the agreement. | not tested | |
| E. | E13. Confirm that income in respect of leases or tenancies is received as due. | not tested | |
| E. | E14. Where amounts are receivable on set dates during the year, ensure that an appropriate listing is maintained identifying the date(s) on which income is due and when it was actually received / banked. | not tested | |
| E. | E15. Where the Council has bank balances or investments which exceed £100,000 ensure that the Council has in place an investment strategy. | yes | policy approved 23/05/24 |
| E. | E16. Verify that the council has in place a process for the regular review of any fixed asset' investments and of its investment strategy. | yes | |
| E. | E17. Verify that the council has in place a process for the review of any interest income on its bank balance and bonds. | yes | |

| | | | |
|---|---|---|---|
| F. Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. *(A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "Not covered" response is frequently required in this area. Any cash floats held for the purposes of providing change, or cash deposits held, should be covered under Control Objective I)* | F1. Verify that the council has in place a formal system for the accounting for detailed petty cash expenditure, including any VAT, for example by the use of a petty cash book. | yes | |
| F. | F2. Verify that any petty cash balance held is subject to regular verification and reconciliation to the cash book and that this is subject to independent review. | yes | |
| F. | F3. Verify that transactions through the petty cash are of appropriate nature and relatively small value. | yes | |
| F. | F4. Confirm that the Council has in place a process to review and approve expenditure made through the petty cash,and for the reimbursement/replenishment of petty cash.. | yes | |
| G. Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied. | Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract. | yes | The council uses paid for HMRC approved software to process payroll. |
| G. | Verify that, for a sample of staff salaries, gross pay due is correctly calculated in accordance with contract terms and conditions(for example at the correct national pay rate/spinal column point). | yes | Staff have been issued with employment contracts and are being paid according to their approved salaries. |
| G. | Verify that the Council has in place formal, up to date, payroll software, or is using a suitable payroll provider. | yes | |
| G. | Ensure that the correct PAYE treatment has been applied to all remuneration paid (for example the payment of any lump allowances.) | yes | |
| G. | Verify that the Council has not claimed the National Insurance Employers Allowance. | yes | |
| G. | Verify that the council has submitted RTI returns to HMRC and made payments due as required. Confirm through the HMRC online account that there are no outstanding arrears. | yes | |
| G. | Verify that the Council has submitted returns and made payments due for any pension contributions. | yes | |
| G. | G9. Where the Council pays Councillors Allowances verify that these were set in accordance with the requirements of the Members Allowances Reagulations 2003. | N/A | |
| G. | G10. Verify that any members allowances paid have been paid through payroll and PAYE deducted as appropriate. | N/A | |
| H. Asset and investment registers were complete and accurate and properly maintained. | H1.Verify the Council is maintaining a formal asset register and this has been updated with any additions or disposals during the year. | yes | |
| H. | H2.Verify that the basis of valuation of assets is in accordance with the requirements of the Practitioner's Guide (normally at cost value). | yes | |

| | | | |
|---|---|---|---|
| H. | H3.Verify that all disposals of assets have been subject to formal and approval by Council. | | no minute reference found |
| H. | H4.Verify that additions and disposals on the asset register during the year agree to the difference between the asset value stated on the current and prior year Accounting Statements. | yes | |
| H. | H5.Verify that the Council has in place a process for the regular physical verification of its assets. Physically verifying the existence and condition of high value, high risk assets by the Internal Auditor may be appropriate. | yes | |
| H. | H6.Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured. | yes | |
| H. | H7.Ensure that all long-term investments (i.e., those for more than 12 month term) are covered by the "Investment Strategy" and reported, at cost, in the Accounting Statement line 9. | yes | |
| H. | H8.Verify that the Asset Register records the value of any outstanding loans made by the Council and that these loans are appropriately documented. | N/A | |
| I. Periodic bank account reconciliations were properly carried out during the year. | I1. Verify that bank reconciliations are prepared regularly, for all Council bank accounts. | yes | |
| ***I.*** | I2. Verify that bank reconciliations are subject to independent review by members and that they are signed and dated as evidence of this review. | yes | |
| | I3. Verify that the bank statements are periodically independently verified to the balances stated in bank reconciliations. | yes | |
| I. | I4. Verify the accuracy of the year-end bank reconciliation and agree it to supporting bank statements. | yes | |
| I. | I5. Review and clarify the nature of any uncleared transactions. | | |
| I. | I6. Verify that the Council has in place robust procedures for the physical verification of any cash floats or deposits held and that any balances held as at the 31st March have been subject to independent review and confirmation. | yes | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.(Note: this checklist is intended for use only by internal auditors of councils who prepare their accounts on a Receipts and Payments basis, consequently there is no guidance given here in respect of testing of debtors, creditors and accruals. Detailed guidance on the Accounting Statements can be found in Section 2 of The Practitioner's Guide and Internal Auditors should | J1. Review the computations for the Accounting Statements prepared by the RFO to verify that they are accurate and agree to the Councils cashbook. | yes | |
| J. | J2. Verify that Line 2 agrees to the value of precept raised and received | yes | |

| | | | |
|---|---|---|---|
| J. | J3. Verify that the total of Lines 2 and 3 agree to the total value of receipts recorded in the cashbook. | yes | |
| J. | J4. Verify that the value stated in Line 4 includes only "*gross salary of employees, employer's national insurance contributions, employers pension contributions, gratuities for employees or former employees and severance or termination payments to employees.*" as set out in the Practitioner's Guide. | yes | |
| J. | J5. Verify that the total of Lines 4, 5 and 6 agree to the total value of payments in the cashbook. | yes | |
| J. | J6. Verify that the value stated in Line 8 agrees to the year end bank reconciliation and supporting bank statements. | yes | |
| J. | J7. Verify that the value stated in Line 9 agrees to the total value of the asset register. | yes | |
| J. | J8. Verify that the balance stated in Line 10 agrees to the value stated in the year end PWLB/DMO audit confirmation (this is normally supplied by email to the Clerk and additional copies can be obtained on request). | yes | |
| K. If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt. | K1.Verify that the Council meets the criteria as set out in Form 2 of the Annual Governance and Accountability Return. This currently requires that income and expenditure do not exceed £25,000. | n/a | |
| K. | K2.Verify that the Council properly recorded its approval of the Certificate of Exemption in a properly convened meeting of the Council (as recorded in the Minutes of the meeting). | n/a | |
| K. | K3.Verify that the Exemption Certificate was prepared and approved in accordance with the statutory submission deadline of 30th June. | n/a | |
| K. | K4.That it has been published, together with all required information, on the Authority's website and noticeboard. | n/a | |
| L. The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with any relevant transparency code requirements. The requirement here is for Councils with income or expenditure below £25,000 to publish information as set out in The Transparency Code for Smaller Authorities. | L1. Verify that the Council has published, for the prior financial year, all the information as required by the Transparency Code as set out in Annex A of the code. | n/a | |
| | ○ All items of expenditure above £100 | | |
| | ○ End of year accounts | | |
| | ○ Annual governance statement | | |
| | ○ Internal audit report | | |
| | ○ List of councillor or member responsibilities | | |
| | ○ Location of public land and building assets | | |
| | ○ Minutes, agendas and papers of formal meetings | | |
| M. The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations. | M1. Verify that the Council published, including on it's website, the Notice for the Period for the Exercise of Public Rights | yes | |

| | | | |
|---|---|---|---|
| M. | M2. Verify that the 'Announcement Date' was a date after the Council approved the Annual Governance Statement and Accounting Statement. | Yes | |
| M. | M3. Verify that the 'Announcement Date' was the working day prior to the Commencement Date (they cannot be the same date) | Yes | |
| M. | M4. Verify that the period set was for **exactly** 30 working days. | Yes | |
| M. | M5. Verify that the period set included the first 10 working days in July | Yes | |
| M. | M6. The Internal Auditor should also review whether the Council confirmed in Minutes the dates set (this is not a statutory requirement but it is accepted as audit evidence that the Council complied with the publication requirements) | Yes | |
| N. The authority complied with the publication requirements for the prior year AGAR. | N1. Verify that the Council published the Annual Governance Statement on it's website | Yes | |
| N. | N2. Verify that the Council published the Accounting Statements on it's website | Yes | |
| N. | N3. Verify that the Council published the External Auditor report on it's website | Yes | |
| N. | N4. Verify that the Council published the Notice of Conclusion of Audit on its website. | Yes | |
| O. Trust funds (including charitable) - the Council met its responsibilities as a trustee | O1. Verify that the Council has properly registered any Charity, for which it is Sole Trustee with the Charities Commission | N/A | |
| O. | O2. That the Council has properly recorded the Council, as a body, as the Trustee, and not individual Councillors | N/A | |
| O. | O3. That the Council has submitted the required returns to the Charities Commission | N/A | |
| O. | O4. That funds, and income and expenditure of the charity, are not held in, or transacted through, bank accounts of the Council. | N/A | |
| O. | O5. Verify that assets of the Charity are not recorded as assets of the Council. | N/A | |
| O. | O6. Verify that meetings of the Trustee are held separately from meetings of the Council. | N/A | |

# 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

STAVELEY TOWN COUNCIL

WWW.STAVELEYTOWNCOUNCIL.GOV.UK LE WEBSITE/WEBPAGE ADDRESS

**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. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")* | | | |
| **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 *(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).* | | | |
| **N.** The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).* | | | |

| | Yes | No | Not applicable |
|---|---|---|---|
| **O. (For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | |

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

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit SIGNATURE REQUIRED

Date DD/MM/YYYY

***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:

STAVELEY 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 | No* | 'Yes' means that this authority: |
| 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. |

| | Yes | No | N/A | |
|---|---|---|---|---|
| 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. | | | | has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts. |

***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.STAVELEYTOWNCOUNCIL.GOV.UK LE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2024/25 for

STAVELEY TOWN COUNCIL

| | Year ending | | Notes and guidance |
|---|---|---|---|
| | 31 March 2024 £ | 31 March 2025 £ | *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 | -164,872 | 285,818 | *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 | 497,565 | 530,156 | *Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.* |
| **3.** (+) Total other receipts | 398,771 | 290,320 | *Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.* |
| **4.** (-) Staff costs | 103,928 | 150,315 | *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.* |
| **5.** (-) Loan interest/capital repayments | 106,642 | 155,749 | *Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).* |
| **6.** (-) All other payments | 235,076 | 322,435 | *Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).* |
| **7.** (=) Balances carried forward | 285,818 | 477,794 | *Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).* |

| | | | |
|---|---|---|---|
| **8.** Total value of cash and short term investments | 309,638 | 484,232 | *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 | 7,032,250 | 6,882,926 | *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.* |
| **10.** Total borrowings | 1,192,261 | 1,081,418 | *The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).* |

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

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**

SIGNATURE REQUIRED

Date 11/06/2025

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 STAVELEY 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

## Bank reconciliation – pro forma

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 Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: STAVELEY TOWN COUNCIL

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

**Financial year ending 31 March 2025**

Prepared by (Name and Role): SABRINA DOHERTY, TOWN CLERK AND RFO

Date: 09/05/2025

| | | £ | £ |
|---|---|---|---|
| **Balance per bank statements as at 31/3/25:** | | | |
| | Co-op current account | 6,602.07 | |
| | Co-op Savings 1 | 41,489.72 | |
| | Co-op Savings 2 | 409.34 | |
| | CCLA PSDF | 433,262.78 | |
| | | | 481,763.91 |
| Petty cash float (if applicable) | | | - |
| Less: any unpresented cheques as at 31/3/25 **(enter these as negative numbers)** | | | |
| [add more lines if necessary] | | | |
| | | | - |
| Add: any un-banked cash as at 31/3/31 | | | |
| | Unbanked cheque | 800.0 | |
| | Bar Float | 371.91 | |
| | Café Float | 100.00 | |
| | Cash receipts | 1,196.05 | |
| | | | 2,467.96 |
| **Net balances as at 31/3/31 (Box 8)** | | | **484,231.87** |

## Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

**(applies to Accounting Statements prepared on an income and expenditure basis only)**

Please complete the highlighted boxes.

Name of smaller authority: STAVELEY TOWN COUNCIL

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

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of 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 differnece between them is equal to the difference between Boxes 7 and 8.

| | | £ | £ |
|---|---|---|---|
| **Box 7: Balances carried forward** | | | **477,794.44** |
| Deduct: | Debtors **(enter these as negative numbers)** | | |
| | Debtors | (18,961.90) | |
| | VAT Recoverable | (2,742.61) | |
| | | (21,704.51) | |
| Deduct: | Payments made in advance (prepayments) **(enter these as negative numbers)** | | |
| | Prepayments | (1,455.43) | |
| | | (1,455.43) | |
| **Total deductions** | | | (23,159.94) |
| Add: | Creditors (must not include community infrastructure levy (CIL) receipts) | | |
| | Creditors | 29,597.37 | |
| | | 29,597.37 | |
| Add: | Receipts in advance (must not include deferred grants/loans received) | | |
| | | - | |
| **Total additions** | | | 29,597.37 |
| **Box 8: Total cash and short term investments** | | | **484,231.87** |

## Explanation of variances – pro forma

Name of smaller authority: **STAVELEY TOWN COUNCIL**

County area (local councils and DERBYSHIRE

**Insert figures from Section 2 of the AGAR in all Blue highlighted boxes**

**Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:**

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;

| | 2023/24 £ | 2024/25 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input, **DO NOT OVERWRITE THESE BOXES** | **Explanation from smaller authority (must include narrative and supporting figures)** |
|---|---|---|---|---|---|---|---|
| 1 Balances Brought Forward | -164,872 | 285,818 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 497,565 | 530,156 | 32,591 | 6.55% | NO | | |
| 3 Total Other Receipts | 398,771 | 290,320 | -108,451 | 27.20% | YES | | Last year the Council drew down the final £80,000 of the CBC Loan which was not repeated this year. Taking this into account brings the line within tolerance. |
| 4 Staff Costs | 103,928 | 150,315 | 46,387 | 44.63% | YES | | The Council approved additional posts for this financial year which were only partly staffed. Also additional hours were agreed for the Assistant Clerk post. Total approved budget was £199,600. Actual increase on last year expended was £49,107 in total. |
| 5 Loan Interest/Capital Repayment | 106,642 | 155,749 | 49,107 | 46.05% | YES | | Last year only half a year's payment for the CBC loan was required as per the agreement, this year there were 2 payments and additional interest due to the £80k final drawdown from last year mentioned above. Total additional cost of approx £49,107. |
| 6 All Other Payments | 235,076 | 322,435 | 87,360 | 37.16% | YES | | Costs for re-instating Reema allotment site £910, roofing works on Speedwell Rooms and Staveley Hall, approx £43k, New Heating system at Speedwell approx £20k, £4k on welfare cabin for Middlecroft allotments, additional mobile phone contract approx £174, approx £4.65k increase on cleaning contract, increase in utility costs of approx £9,000. |
| 7 Balances Carried Forward | 285,818 | 477,794 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 309,638 | 484,232 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 7,032,250 | 6,882,926 | -149,324 | 2.12% | YES | | Adjusted asset register to show the disposal of the Air Hall approx £150k, some minor additions of benches, noticeboards, other equipment, updating of values to approx £7.6k, and also removal of stolen van approx £7k |
| 10 Total Borrowings | 1,192,261 | 1,081,418 | -110,843 | 9.30% | YES | | Loans are being paid off with capital sums now larger than interest payments on the CBC1 loan. |

**Rounding errors of up to £2 are tolerable**

**Variances of £200 or less are tolerable**

**COMMUNITY INFRASTRUCTURE LEVY (CIL)**
**ANNUAL INFRASTRUCTURE FUNDING STATEMENT**

## 1.0 Introduction

1.1 The Government introduced CIL funding as a way for local authorities to deliver much needed infrastructure to support development in their area.

The levy only applies in areas where a local authority has consulted on, and approved, a charging schedule which sets out its levy rates and has published the schedule on its website.

1.2 As the responsible charging authority, Chesterfield Borough Council has conducted this consultation and applies the levy to new, qualifying developments across the Borough. The regulations require that 15% of the receipts, subject to a cap of £100 per dwelling where there is no neighbourhood plan, be transferred to the Town Council. This sum must be spent on:

a) the provision, improvement, replacement, operation or maintenance of infrastructure; or

b) anything else that is concerned with addressing the demands that development places on an area.

1.3 In accordance with CIL Regulations the Town Council must provide a breakdown of the amount of CIL funding received each year and how that funding has been spent. The CIL funding must be spent within 5 years of receipt on qualifying expenditure.

## 2.0 Receipts and Expenditure Summary

This table sets out a summary - please see separate worksheets for specific breakdowns of expenditure.

| Year | Payment Received | Expenditure | Amount Retained |
|---|---|---|---|
| 2017/18 | 4,284.00 | - | 4,284.00 |
| 2018/19 | 3,895.00 | - | 8,179.00 |
| 2019/20 | 44,876.85 | 24,246.45 | 28,809.40 |
| 2020/21 | 4,662.75 | 660.00 | 32,812.15 |
| 2021/22 | 7,214.85 | 4,933.00 | 35,094.00 |
| 2022/23 | - | - | 35,094.00 |
| 2023/24 | 150,845.70 | 33,237.99 | 152,701.71 |
| 2024/25 | 71,808.11 | 73,208.41 | 151,301.41 |
| **Totals** | **287,587.26** | **136,285.85** | |

Remaining balance:

**151,301.41**

**CIL Expenditure Summary 2024-25**

| Date | Project | Item Description | Net cost | VAT | Total |
|---|---|---|---|---|---|
| Q3/Q4 2023-24 | Staveley Hall & Stables | Roof Repairs | 16,997.00 | 3,399.40 | 20,396.40 |
| | Speedwell Rooms | Roof Repairs | 19,999.00 | 3,999.80 | 23,998.80 |
| | Speedwell Rooms | Air con heating/cooling system Main Hall | 22,614.87 | 4,523.01 | 27,137.88 |
| | Street Scene | Street signs Gracie Spinks Way | 356.00 | 71.20 | 427.20 |
| | Street Scene | Bench repairs - Middlecroft | 244.50 | 48.91 | 293.41 |
| | Reema Allotments | Clearance and New Gate | 795.61 | 159.11 | 954.72 |
| | | **Total** | | | **73,208.41** |