
Leighton-Linslade Town Council

Statement of Accounts

(Not Subject to Audit)

31 March 2011

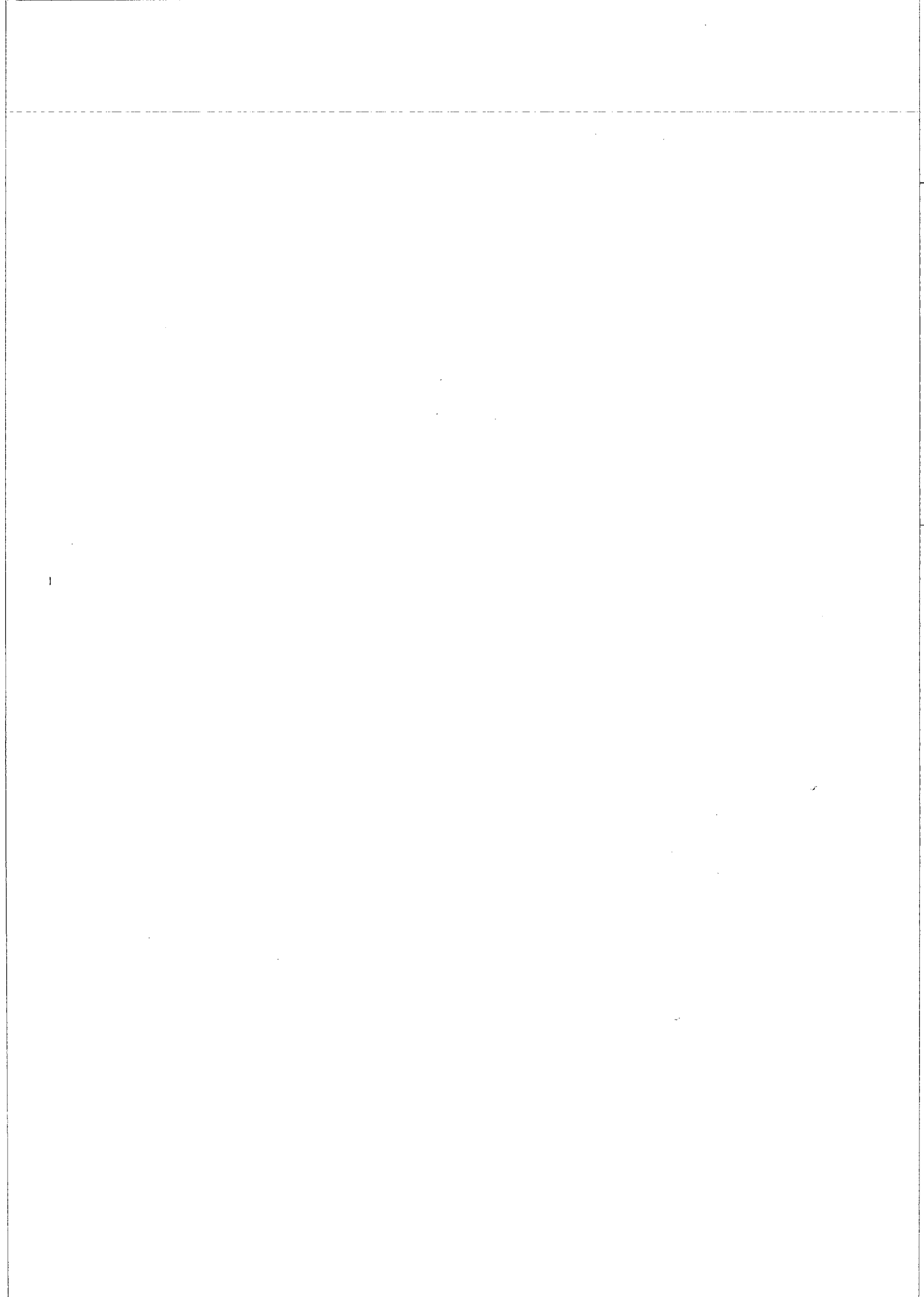
Leighton-Linslade Town Council

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Leighton-Linslade Town Council

Council Information

Town Mayor

Clr Gordon Perham

Councillors

Ray Berry

David Bowater

Alan Brandham

Karen Cursons

David Breen

Adam Fahn

Mark Freeman

Susan Freeman

Anne Guess

David Hopkin

David Price

Kevin Pughe

George E A Rolfe

Maureen Rolfe

Shar Roselman (to 6 February 2011)

Ashley Ryder (to 28 March 2011)

Brian Sadler

Patricia Sadler

Ken Sharer

Peter Snelling

Clerk to the Council and Responsible Financial Officer

Pat Kingsnorth

Auditors

BDO, Arcadia House, Maritime Walk
Ocean Village, Southampton SO14 3TL

Leighton-Linslade Town Council

Introduction to Accounting Statements

For the Year Ended 31 March 2011

The Accounting and Audit Regulations governing the production of the Councils' accounts were amended on 31st March 2011. Prior to this date the Council were obliged to prepare its accounts under the 2008 FRSSE and these accounts were subject to a full code audit.

The new regulations allow the Council to adopt the Limited Assurance Audit Regime, the principal advantage being a considerable saving in audit fees and a less arduous audit regime.

The Council's statutory accounts are now produced in the form of the Annual Return. The Statement of Accounts, which is not subject to audit, provides background workings and explanations of the figures declared in the Annual Return.

The following items are included:

The Statement of Accounting Policies

This statement details the legislation and the accounting principles on which the financial statements are prepared.

The Statement of Responsibilities

This statement identifies the Council's responsibilities and identifies the officer who is responsible for the Council's financial affairs.

The Income and Expenditure Account (Unaudited)

This document shows the income generated and the total expenditure on the services provided by the Council for the year. This document now includes capital expenditure and the capital element of loan repayments.

The Income and Expenditure Account Reconciliation (Unaudited)

This document reconciles the figures shown in the Income and Expenditure Account to the Annual Return.

The Balance Sheet (Unaudited)

This sets out the financial position of the Council on 31 March. It shows the value of its assets, the value of its cash and bank values, how much it is owed and how much it owes, and the balance of reserves at its disposal.

Notes to the Accounts

These provide further information on the amounts included in the financial statements.

Budget Comparison for the year ended 31 March 2011

The Council's policy is to estimate the total expenditure for the year, which may contain capital expenditure not financed via the precept. Any such expenditure of this type is included within the actual revenue expenditure for the year.

The budget out-turn is summarised below :

	<u>Net</u> <u>Expenditure</u>	<u>Net</u> <u>Budget</u>	<u>Variance</u>
DIRECT SERVICES TO THE PUBLIC			
Central Services to the Public	(13,980)	(25,900)	11,920
Community Projects	(31,915)	(41,160)	9,245
Grants and Donations	(35,485)	(43,488)	8,003
Tactic Youth Centre	(95,203)	(118,817)	23,614
Parks and Open Spaces	(276,658)	(335,953)	59,295
Community Services	(111,025)	(119,190)	8,165
Capital Projects	(101,230)	(188,000)	86,770
Use of Reserves	(77,122)		(77,122)
DEMOCRATIC, CIVIC AND CENTRAL COSTS			
Corporate Management	(19,734)	(32,287)	12,553
Central Costs	(436,593)	(476,016)	39,423
The White House	(89,992)	(97,937)	7,945
Democratic Costs	(25,584)	(30,675)	5,091
Enhanced Pension	(4,292)	(4,500)	208
Other Costs and Income	1,509,160	1,463,601	45,559
Net surplus/(deficit)	<u>190,347</u>	<u>(50,322)</u>	<u>240,669</u>

The budget under spend is largely due from savings in central costs and projects which have not been carried out. Budgets for these projects have been earmarked and rolled forward to 2011-2012.

It is the Council's policy to provide full information about its affairs. Interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised in the press and on the Council's notice boards.

Further information about the accounts is available from The White House, Hockliffe Street, Leighton Buzzard, Bedfordshire LU7 1HD. This is part of the Council's policy of providing full information about its affairs.

Leighton Linlade Town Council

Statement of Accounting Policies

31 March 2011

Accounting Convention

The accounts have been prepared in accordance with the Governance and Accountability for Local Councils – A Practitioners' Guide (England).

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Prior to 1 April 2010 the Council's accounts were prepared in line with the Financial Reporting Standard for Smaller Entities (FRSSE 2008). The change from the FRSSE has resulted in a review of accounting policies, with changes in respect of the treatment of Fixed Assets.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets above the Council de-minimus (currently £3,000) is written off to the Council's Income and Expenditure Account in the year of acquisition. Expenditure on fixed assets is then included in the Balance Sheet with a corresponding transaction shown in the Capital Financing Reserve to balance the transaction. Depreciation is provided on all operational buildings (but not land or community assets), as well as other assets. Depreciation is not shown in the Council's Income and Expenditure account but is transferred directly to the Capital Financing Reserve.

Fixed Assets are included in the balance sheet at carrying value current on 31 March 2009 together with subsequent acquisitions and enhancements at cost.

Depreciation Policy

Buildings and leasehold land are depreciated over the shorter of 50 years or the anticipated remaining useful lives on a straight line basis.

Freehold land is not depreciated.

Non Operational Assets (including Investment Properties) are not depreciated

Vehicles, plant and equipment and furniture over the life of the asset on a straight line basis.

Play equipment over the life of the asset on a straight line basis.

Infrastructure Assets over the life of the asset on a straight line basis.

Community Assets are not depreciated.

Disposals

Where an asset is disposed of at a value above the de-minimus (currently £3,000), the proceeds of the capital receipt within the meaning of the Local Authorities (Capital Financing and Accounting) (England) Regulations 2003, are included in the Income and Expenditure Account and carried to the Useable Capital Receipts Reserve.

Grants or Contributions from Government or Related Bodies

Capital Grants

Where a fixed asset has been acquired or improved with the financing either wholly or in part by a grant or contribution from Government or a related body e.g. Sports Council, the full amount of the grant has been included in the Income and Expenditure Account to off-set the cost of purchasing the relevant asset.

Revenue Grants

Whether paid on account by instalment or in arrears, grants and third party contributions are recognised as income on the date the Council receives the payment. Revenue grants are matched in revenue accounts with the service expenditure to which they relate and shown under a separate heading in the Statutory Income and Expenditure Account.

Capital Receipts

Capital receipts arising from the disposal of fixed assets are taken to the Capital Receipts Reserve until such time as they are used to finance new capital expenditure.

Investments

Investments are not included in the balance sheet and realised gains or losses are taken into the Income and Expenditure account as realised.

Stocks and Work in Progress

Stocks, where relevant, are being constantly replaced and their value is not material to assessing the Council's state of affairs, as a result, stock is written off directly to revenue expenditure.

Debtors and Creditors

The revenue accounts of the Council are maintained on an accruals basis in accordance with the regulations. That is, sums due to or from the Council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of regular quarterly and other accounts (e.g. telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the Council's annual budget.

The Council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

External Loan Repayments

Details of the Council's external borrowings are shown in the notes.

The Council shows external borrowings in its Balance Sheet. However the capital element of loan repayments is included in the Income and Expenditure Account and transferred to the Balance Sheet via the Capital Financing Account.

Leases

The Council has no commitments under finance leases. Rentals payable under operating leases are charged to revenue on an accruals basis.

Reserves

The Council maintains certain reserves to meet general and specific future expenditure. The purpose of the Council's reserves is explained in the notes.

The Capital Financing Reserve is maintained to manage the accounting processes for tangible fixed assets. It does not represent usable resources for the Council.

Capital receipts arising from the disposal of fixed assets are taken to the Useable Capital Receipts Reserve until such time as they are used to finance new capital expenditure.

Interest Income

All interest receipts are credited initially to general funds.

Interest is reallocated to certain reserves based on the level of their fund balance.

Cost of Support Services

The costs of management and administration have been apportioned to services on an appropriate and consistent basis.

Pensions

The pension costs that are charged against precept in the Council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant Government regulations.

The last actuarial valuation was carried out at 31 March 2010 and any change in contribution rates as a result of that valuation will take effect from 1 April 2011.

The Local Government scheme is accounted for as a defined benefit scheme.

Leighton-Linslade Town Council

Statement of Responsibilities for the Accounts

31 March 2011

The Council's Responsibilities

The Council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers (R.F.O.) has the responsibility for the administration of those affairs. At this Council, that officer is the Town Clerk
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets
- to approve the Annual Return

The Responsible Financial Officer's Responsibilities

The R.F.O. is responsible for the preparation of the Council's statement of accounts as contained in *Governance and Accountability for Local Councils (Part 3) - A Practitioners' Guide England ("The Guide")*, to present a true and fair view of the financial position of the Council at 31 March 2011 and its income and expenditure for the year then ended.

In preparing the statements of accounts, the R.F.O. has :

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and complied with the Guide.

The R.F.O. has also:

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

Responsible Financial Officer's Certificate

I hereby certify that the statement of accounts presents a true and fair view of the position of Leighton-Linslade Town Council at 31 March 2011, and its income and expenditure for the year ended 31 March 2011.

Signed:
Town Clerk

Date:

Leighton-Linslade Town Council

Income and Expenditure Account (Unaudited)

31 March 2011

	2011	2011	2011
	£	£	£
	Gross		Net
	Expenditure	Income	Expenditure
DIRECT SERVICES TO THE PUBLIC			
Central Services to the Public	(13,980)	-	(13,980)
Community Projects	(41,891)	9,976	(31,915)
Grants and Donations	(35,485)	-	(35,485)
Tactic Youth Centre	(97,586)	2,382	(95,203)
Parks and Open Spaces	(324,401)	47,743	(276,658)
Community Services	(348,734)	237,709	(111,025)
Capital Projects	(201,230)	100,000	(101,230)
Use of Reserves	(77,122)	-	(77,122)
DEMOCRATIC, CIVIC AND CENTRAL COSTS			
Corporate Management	(19,734)	-	(19,734)
Central Costs	(436,593)	-	(436,593)
The White House	(100,312)	10,320	(89,992)
Democratic Costs	(25,584)	-	(25,584)
Enhanced Pension	(4,292)	-	(4,292)
Other Costs and Income	(75,505)	8,824	(66,681)
	<u>(1,802,448)</u>	<u>416,954</u>	<u>(1,385,494)</u>
Annual Precept			1,575,841
Net Surplus for the year			<u>190,347</u>

Reserve Movements

	Balance	Movement	Balance
	April 2010	for Year	March 2011
General Fund	619,167	143,361	762,528
Earmarked Reserves	355,932	46,986	402,918
	<u>975,099</u>	<u>190,347</u>	<u>1,165,446</u>
	Box 1		Box 7

Due to a fundamental change in the layout of the accounts, no comparative figures for 2010 are included.

Leighton-Linslade Town Council

Income And Expenditure Account and Annual Return Reconciliation (Unaudited)

For the Year Ended 31 March 2011

Annual Return Box Numbers	Income			Expenditure			
	Box 2	Box 3		Box 4	Box5	Box 6	
	Precept	Other Income	Total	Staff Costs	Loans Repaid	Other Costs	Total
Direct Services							
Central Services to the Public	-	-	-	-	-	13,980	13,980
Community Projects	-	9,976	9,976	8,856	-	33,035	41,891
Grants and Donations	-		-	-	-	35,485	35,485
Tactic Youth Centre	-	2,382	2,382	78,314	-	19,271	97,586
Parks and Open Spaces	-	47,743	47,743	176,664	-	147,737	324,401
Community Services	-	237,709	237,709	124,920	-	223,814	348,734
Capital Projects	-	100,000	100,000	-	-	201,230	201,230
Use of Reserves	-	-	-	-	-	77,122	77,122
Democratic, Management and Civic							
Corporate Management	-	-	-			19,734	19,734
Central Costs	-	-	-	375,308	-	61,285	436,593
The White House	-	10,320	10,320	-	-	100,312	100,312
Democratic Costs	-	-	-	17,726	-	7,858	25,584
Enhanced Pension	-	-	-	4,292	-	-	4,292
Other Costs and Income	-	8,824	8,824	-	75,505	-	75,505
Annual Precept	1,575,841	-	1,575,841				
Totals Carried to Annual Return	1,575,841	416,954	1,992,795	786,079	75,505	940,864	1,802,448

Leighton Linlade Town Council

Balance Sheet (Unaudited)

as at 31 March 2011

<u>Previous Year £</u>		Note	<u>2011 £</u>	<u>2011 £</u>
	Fixed Assets			
	Tangible fixed assets	5		
589,731	Land and Buildings		557,360	
416,010	Vehicles and Equipment		327,306	
271,985	Infrastructure Assets		455,170	
204,648	Community Assets		204,648	
				<u>1,544,484</u>
<u>1,482,374</u>				
	Current Assets			
120,747	Debtors	8	187,180	
1,497,122	Cash at Bank and In-hand		<u>1,448,977</u>	
<u>1,617,869</u>			<u>1,636,157</u>	
	Current Liabilities			
385,546	Creditors and accrued expenses	9	238,487	
257,224	Commuted Sums received in advance	12	<u>232,224</u>	
<u>642,770</u>			<u>470,711</u>	
975,099	Net Current Assets			1,165,446
<u>2,457,473</u>	Total Assets Less Current Liabilities			<u>2,709,930</u>
	Long Term Liabilities			
642,952	Long Term Borrowing	10		597,352
<u>1,814,521</u>				<u>2,112,578</u>
	Financed by:			
	Reserves available to the Council			
355,932	Funds Earmarked for Future Projects	14	402,918	
619,167	General Reserve		<u>762,528</u>	1,165,446
<u>975,099</u>				
	Reserves Not Available to Council: Represents the Council's Net Investment in Fixed Assets less Outstanding Loans			
839,422	Capital Financing Account			947,132
<u>1,814,521</u>				<u>2,112,578</u>

These accounts have been approved by the Council.

.....
Chair, Town Mayor

Date:

.....
Responsible Financial Officer

Date:

Leighton-Linslade Town Council

Notes to the Accounts (Unaudited)

31 March 2011

1 Interest and Investment Income	2011	2010
	£	£
Interest Income - General Funds	8,824	4,544
	<u>8,824</u>	<u>4,544</u>

2 Audit Fees

Fees payable covering the year 2009/2010 for the services carried out by the Council's auditors, The Audit Commission, in the year are a £14,000 (2010 £13,855).

3 Employees

The average weekly number of employees during the year was as follows:

	2011	2010
	Number	Number
Full-time	15	17
Part-time	14	15
	<u>29</u>	<u>32</u>

All staff are paid within nationally agreed pay scales

Number of employees whose remuneration excluding employers pension contributions was over £50,000 in bands of £10,000 was:

Band	Number of Employees 2010/2011	Number of Employees 2009/2010
£50,000 to £59,999	0	0
£60,000 to £69,999	1	1

4 Participation in Pension Scheme

As part of the terms and conditions of employment of its officers and other employees, the Council offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Council has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The Council participates in the Local Government Pension Scheme for civilian employees, administered locally by Bedfordshire Borough Council - this is a defined benefit final salary scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.

The cost to the Council for the year ended 31 March 2011 was £93,469 (2010 -£99,581). There were no outstanding contributions at the balance sheet date.

Notes to the Accounts (Unaudited)

31 March 2011

5

	Freehold Land and Buildings	Vehicles and Equipment	Infrastructure Assets	Community Assets	Total
Cost	£	£			£
1 April 2010	692,375	1,122,837	338,615	204,646	2,358,473
Additions	-	-	201,141	-	201,141
Adjustment			-	0	-
	<u>692,375</u>	<u>1,122,837</u>	<u>539,756</u>	<u>204,646</u>	<u>2,559,614</u>
Depreciation					
1 April 2010	102,644	706,828	66,630	-	876,102
Charged for the year	32,371	88,704	17,953	-	139,028
Eliminated on Revaluations/Disposal					
	<u>135,015</u>	<u>795,532</u>	<u>84,583</u>	<u>-</u>	<u>1,015,130</u>
Net Book Value					
As 31 March 2011	<u>557,360</u>	<u>327,305</u>	<u>455,173</u>	<u>204,646</u>	<u>1,544,484</u>
As 31 March 2010	<u>589,731</u>	<u>416,009</u>	<u>271,985</u>	<u>204,646</u>	<u>1,482,371</u>

Although classified as capital expenditure, certain minor equipment purchases are not included above as they are not material in overall value.

6 Financing of Capital Expenditure

2011
£

2010
£

The following capital expenditure during the year:

Fixed Assets purchased	201,141	38,097
	<u>201,141</u>	<u>38,097</u>

was financed by:

Released from Unapplied Capital Grant	-	10,000
Grant Funding	100,000	-
Precept and Revenue Income	101,141	28,097
	<u>201,141</u>	<u>38,097</u>

7 Operational Land and Buildings

- Cemetery Chapel
- 17 Hockliffe Street
- 4 Pavilions and Recreation Grounds
- Band Stand
- Bowls Pavilion
- Toilet Block
- Bus Shelters
- Footbridge
- Storage Containers

Vehicles and Equipment

- Ford Pick-up
- Citroen Berlingo
- A range of Mowers and Grounds Maintenance Equipment
- Tractors and Diggers
- Mechanical Shoring Units
- Conference Tables and Seating
- Computers and Associated Hardware
- CCTV Cameras in the Council's parks
- Play sites and Skate park

Infrastructure Assets

- Litter Bins
- Benches
- Ouzel Valley Park Bridge
- Car Park Area at Pages Park
- Splash and Play Area

Community Assets

- Cemeteries - two
- Recreation Grounds, Playing Fields and Open Spaces
- 2 Allotment sites
- War Memorials
- Council Artefacts

8	Debtors	2011	2010
		£	£
	Debtors and Prepayments	142,028	95,325
	V A T Recoverable	45,152	25,422
		<hr/>	<hr/>
		187,180	120,747
	Less: Provision for Bad and Doubtful Debts	-	
		<hr/> <hr/>	<hr/> <hr/>
		187,180	120,747

9	Creditors and Accrued Expenses	2011	2010
		£	£
	Creditors and Accruals	224,670	371,152
	PAYE and National Insurance Due	13,817	14,394
	Commuted Sums Received in Advance	232,224	257,224
		<hr/>	<hr/>
		470,711	642,770

10 Long Term Liabilities

At the close of business on 31 March 2011, the following loans to the Council were outstanding :

	2011	2010
	£	£
Public Works Loan Board	555,049	600,648
CBC-Capital Fund	6,497	6,497
CBC-Loans Pool	35,806	35,806
	<hr/>	<hr/>
	597,352	642,951

The Council's loans are repayable as follows :

Leighton-Linslade Town Council

Notes to the Accounts (Unaudited)

31 March 2011

	CBC	PWLB	2011	2010
Within one year	4,271	46,324	50,595	49,871
From one to two years	4,271	47,085	51,356	50,595
From two to five years	10,492	145,776	156,268	154,190
From five to ten years	8,524	163,398	171,922	203,392
Over ten years	14,744	152,466	167,210	184,902
Total loan commitment	42,302	555,049	597,351	642,950

11 Grants Received	2011	2010
Capital Grants		
Grants Received-Splash and Play Area	100,000	10,000
Commuted sums used to fund equipment	-	-
	100,000	10,000
Revenue Grants		
Christmas Lights Grant	-	8,000
Ouzel Valley Park Maintenance Grant	2,229	1,926
	2,229	9,926
12 Commuted Sums	2011	2010
	£	£
Balance	257,224	283,924
Sums received during year	-	-
Released to offset revenue cost	(25,000)	(26,700)
Released to Fund Capital Expenditure	-	-
	232,224	257,224
13 Capital Financing Account	2011	2010
	£	£
Balance as at 1 April	839,422	671,962
Balance on Deferred Grants-written off	-	202,728
Financing capital expenditure in the year		
Deferred Grants Released	-	27,396
- using revenue balances	201,141	28,097
-adjustment to prior year financing	-	(10)
Depreciation Charges	(139,028)	(151,706)
	901,535	778,467
Loan repayments	45,597	60,955
Balance at 31 March	947,132	839,422

The Capital Adjustment Account represents revenue and capital resources applied to finance capital expenditure and for the repayment of external loans. It also includes the reversal of depreciation to ensure it does not impact on the amount to be met from precept. It does not represent a reserve which the Council can use to support future expenditure.

Leighton-Linslade Town Council

Notes to the Accounts (Unaudited)

31 March 2011

14 Earmarked Reserves	Balance	Contribution	Contribution	Returned	Balance
	01-Apr-10	from Reserves	to fund Expenditure	to General Fund	31-Mar-11
Plant & Vehicle Replacement	26,205	8,250	1,100	-	33,355
Billington Green Play Eqmnt Int	8,666	-	-	-	8,666
Astral Park Pavilion Int.	3,180	224	-	-	3,404
Cemetery improvement	27,129	7,243	4,185	-	30,187
Mentmore Road Pavilion	26,645	20,000	-	-	46,645
Youth Breakout Grant	1,067	-	-	-	1,067
Ouzel Valley Park Grant	7,658	-	5,120	-	2,538
Equipment Purchase	1,705	-	234	(1,471)	-
Repairs & Maintenance	4,295	-	1,281	(3,014)	-
Furniture Purchase	820	-	420	(400)	-
Whitehouse Maint/Eqmnt	7,110	4,098	-	-	11,208
Public Consultation	1,700	-	-	(1,700)	-
Citizone	1,666	-	-	(1,666)	-
Borrowers Centre	1,347	-	-	-	1,347
Allotments Competition	500	-	-	(500)	-
Tree Works	15,958	1,841	9,935	-	7,864
Play Area Maintenance	4,620	-	3,279	-	1,341
Street Furniture	3,059	2,000	-	-	5,059
Town Centres Management	12,309	33,946	438	-	45,817
Big Plan Projects	23,599	6,211	9,183	-	20,627
Cycling Grants	2,497	-	-	-	2,497
Signage	5,000	-	-	-	5,000
Billington Green	35,000	-	-	-	35,000
Land Acquisition	30,000	14,990	20,000	-	24,990
Vandalism	285	-	285	-	-
Payroll Year End	112	-	112	-	-
Professional Fees	13,000	7,320	-	-	20,320
Honorary Burgess	95	-	80	(15)	-
Tactic Boiler	2,800	-	2,068	(732)	-
Footpaths	1,825	-	1,825	-	-
Skate park	2,886	-	-	-	2,886
Training	586	-	586	-	-
Community Policing	8,700	-	-	(8,700)	-
Hanging Baskets	903	-	-	(903)	-
Christmas Lights	5,443	-	-	(5,443)	-
Britain in Bloom	5,911	-	4,615	-	1,296
Parson's Close Water Play	6,000	-	6,000	-	-
Play Area Refurbishment	50,000	10,975	10,975	-	50,000
Budget Commitments Forward	5,651	-	4,562	-	1,089
Town Twinning	-	841	-	-	841
Grants	-	5,095	-	-	5,095
Pages Park Pavilion	-	4,992	-	-	4,992
Astral Park Grounds Maint.	-	1,340	-	-	1,340
Dog Bins	-	473	-	-	473
Health Screening	-	2,974	-	-	2,974
Cycling Project	-	25,000	-	-	25,000
	355,932	157,813	86,283	(24,544)	402,918

Earmarked Reserves represent sums set aside from the General Fund to finance future expenditure of either a capital or revenue nature.