

Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual return for the year ended 31 March 2017

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the internal audit report is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

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

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

CASTLE BROMWICH PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

	Agreed		Yes* means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has 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 smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

This annual governance statement is approved by this smaller authority on:

17 05 2017

and recorded as minute reference:

MINUT 22/2017

Signed by Chair at meeting where approval is given:

P.S.A

Clerk:

Atwell

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

CASTLE BROMWICH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	289,433	323,453	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	221,395	222,434	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	136,271	126,152	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	168,150	191,075	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	155,496	167,039	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	323,453	313,925	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	332,879	336,884	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	3,412,181	3,413,721	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		NO	

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or property present receipts and payments, as the case may be.

ACTING

Signed by Responsible Financial Officer:

[Signature]

Date: 17 05 2017

I confirm that these accounting statements were approved by this smaller authority on:

17 05 2017

and recorded as minute reference:

23/2017

Signed by Chair at meeting where approval is given:

[Signature]

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative 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 smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/do not certify* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

External auditor name

Date

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

CASTLE BROMWICH PARISH COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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 smaller 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 and year-end bank account reconciliations were properly carried out.	✓		
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. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

NONE

Name of person who carried out the internal audit

DAVID PHILLIPS FCMA PHILLIPS & BUCKNER LTD

Signature of person who carried out the internal audit

David Phillips

Date

17/05/2017

*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, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
7. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
8. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, including the dates set for the period for the exercise of public rights, has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.

LOCAL COUNCILS IN ENGLAND AND WALES

ANNUAL RETURN

FOR THE YEAR ENDED 31 March 2017

Castle Bromwich P C 31.03.2017

SECTION 1 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

ACTING Responsible Financial Officer Date

I confirm that these accounts are approved by the Council and recorded as council minute reference Dated

Signed on behalf of the above Council (Chair) Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	289,433	323,453	Total balances & reserves at the beginning of the year as recorded in the Council Financial Records
2 Annual Precept	221,395	222,434	Total amount of Precept income received in the year
3 Total other receipts	136,271	126,152	Total income or receipts as recorded in the cashbook minus the Precept
4 Staff costs	168,150	191,075	Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5 Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Council borrowings
6 Total other payments	155,497/6	167,039	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7 Balances carried forward	323,453	313,925	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8 Total Cash & Investments	332,879	336,884	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9 Total Fixed Assets	3,412,181	3,413,721	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register
10 Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 1;
- * Bank Reconciliation as at 31 March

Working details for ANNUAL RETURN - Year ended 31 March 2017

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
1	92,413	82,153	310	0	General Fund
1	174,740	219,020	320	0	Earmarked Reserves
1	22,280	22,280	325	0	Capital Receipts Reserve
1	Balances brought forward	289,433	323,453	Total balances & reserves at the beginning of the year as recorded in the Council Financial Records	
2	221,395	222,434	1900	201	Precept
2	Annual Precept	221,395	222,434	Total amount of Precept income received in the year	
3	57,377	70,433	1000	101	Hall Hire Income
3	308	210	1050	101	Hall Hire Sundry Income
3	15,600	9,849	1060	110	Pavilion Hire
3	35	0	1061	110	Pavilion Income Other
3	504	504	1063	105	Theatre Workshop
3	423	466	1065	120	Pitches-Tennis
3	2,041	1,753	1066	120	Pitches-Football
3	0	3,000	1067	120	Pitches-Cricket
3	35,043	29,586	1420	103	Bar Sales
3	75	31	1500	201	Copying and Services
3	0	468	1800	101	Sundry Income
3	9,865	0	1800	110	Sundry Income
3	547	0	1800	120	Sundry Income
3	2,036	10	1800	201	Sundry Income
3	1,001	726	1870	201	Interest
3	11,416	9,114	1901	201	Mitigation Grant (via SMBC)
3	Total other receipts	136,271	126,152	Total income or receipts as recorded in the cashbook minus the Precept	
4	56,749	50,020	4000	101	Wages
4	2,515	7,955	4000	103	Wages
4	11,303	13,502	4000	110	Wages
4	22,607	22,909	4000	120	Wages
4	52,947	68,180	4000	201	Wages
4	-285	755	4001	101	NI (ER's)
4	1	178	4001	103	NI (ER's)
4	154	385	4001	110	NI (ER's)
4	309	671	4001	120	NI (ER's)
4	2,967	6,480	4001	201	NI (ER's)
4	7,290	6,361	4003	101	Pension (ER's)
4	620	1,185	4003	110	Pension (ER's)
4	1,239	2,370	4003	120	Pension (ER's)
4	9,734	10,124	4003	201	Pension (ER's)
4	Staff costs	168,150	191,075	Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses	

Working details for ANNUAL RETURN - Year ended 31 March 2017

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
5	0	0	Total expenditure or payments of capital and interest made during the year on the Council borrowings		
6	355	525	4030	201	Staff Training
6	0	49	4040	201	Staff Travel
6	322	55	4070	110	Staff Uniforms
6	0	80	4070	120	Staff Uniforms
6	9,395	9,477	4110	101	Rates-General
6	244	246	4110	105	Rates-General
6	1,952	1,969	4110	110	Rates-General
6	610	609	4110	201	Rates-General
6	3,845	3,657	4115	101	Rates-Water
6	34	47	4115	105	Rates-Water
6	628	950	4115	110	Rates-Water
6	63	95	4115	201	Rates-Water
6	14,851	15,184	4120	101	Heating and Lighting
6	3,746	5,215	4120	110	Heating and Lighting
6	3,189	1,619	4120	201	Heating and Lighting
6	4,257	3,372	4130	101	Insurance
6	0	123	4130	105	Insurance
6	1,598	1,349	4130	110	Insurance
6	1,569	1,287	4130	201	Insurance
6	826	1,070	4155	101	Cleaning Materials
6	108	0	4155	103	Cleaning Materials
6	741	912	4155	110	Cleaning Materials
6	0	3	4155	201	Cleaning Materials
6	2,338	2,359	4157	101	Waste Collection
6	761	2,470	4157	110	Waste Collection
6	2,673	4,174	4157	120	Waste Collection
6	7,513	12,002	4170	101	Repairs and Maintenance
6	11,402	4,075	4170	110	Repairs and Maintenance
6	647	1,480	4170	201	Repairs and Maintenance
6	1,670	466	4175	101	CCTV System/Security
6	207	180	4175	110	CCTV System/Security
6	8,682	0	4185	101	Furniture
6	21	0	4185	110	Furniture
6	457	811	4185	120	Furniture
6	0	238	4185	201	Furniture
6	2,105	1,665	4200	120	Bradford Gardens-Maintenance
6	2,952	2,220	4205	120	Village Green-Maintenance
6	42	0	4207	120	VG Sensory Peace Garden
6	2,280	2,224	4210	120	Whateley Green-Maintenance
6	2,981	2,359	4215	120	Hob Farm-Maintenance
6	4,034	3,191	4220	120	Playing Field-Grounds Maint.
6	3,332	2,816	4222	120	Sports Pitches
6	0	350	4224	120	Tennis Court- Maintenance

Continued on Page 3

Working details for ANNUAL RETURN - Year ended 31 March 2017

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	402	116	4230	120	Playground Safety Works
6	700	0	4250	120	Tree Maintenance
6	160	0	4400	101	Communication-Stationery
6	968	449	4400	201	Communication-Stationery
6	1,145	689	4405	101	Communication-Copying
6	1,036	487	4405	201	Communication-Copying
6	86	0	4415	101	Communication-Postage
6	700	184	4415	201	Communication-Postage
6	1,046	451	4417	101	Communication-Telephone
6	440	42	4417	110	Communication-Telephone
6	2,598	766	4417	201	Communication-Telephone
6	373	0	4421	101	Communication-Website
6	438	690	4421	201	Communication-Website
6	3,469	801	4422	101	Communication-IT
6	0	10	4422	110	Communication-IT
6	3,544	7,619	4422	201	Communication-IT
6	175	0	4435	101	Marketing/Promotions
6	3,454	1,949	4460	201	Subscriptions
6	256	0	4500	201	Chairmans Allowance
6	0	473	4510	201	Councillor Allowances
6	99	235	4520	201	Councillor Expenses
6	75	405	4525	201	Councillor Training
6	459	528	4550	201	Bank Charges
6	2,095	2,594	4580	201	Audit Fees
6	0	360	4585	103	Professional Fees
6	4,384	11,795	4585	201	Professional Fees
6	346	353	4600	201	Events-Civic Service
6	597	1,884	4601	201	Events-Remembrance Parade
6	0	20	4610	201	Events-Special Events
6	21	22	4630	201	Events-Christmas Tree Concert
6	1,750	0	4650	201	Parish Plan Actions
6	17,154	13,760	4700	103	Bar Purchases
6	103	0	4705	101	Bar Other
6	197	663	4705	103	Bar Other
6	3,239	1,256	4710	101	Music (PRS/PPL)
6	271	236	4750	101	Functions AH
6	66	0	4750	110	Functions AH
6	300	0	4800	201	Grant Aid
6	221	0	4810	201	Youth Parish Council
6	445	17	4899	101	Miscellaneous
6	7	0	4899	110	Miscellaneous
6	230	81	4899	120	Miscellaneous
6	19	187	4899	201	Miscellaneous
6	0	10,459	4940	101	Capital Projects
6	0	5,730	4940	110	Capital Projects

Working details for ANNUAL RETURN - Year ended 31 March 2017

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	0	10,757	4940	120	Capital Projects
6	155,497	167,039	Total expenditure or payments as recorded in the cashbook minus employment costs(Line 4) and loan / interest expenditure / payments(Line 5)		
7	323,453	313,925	Total balances and reserves at the end of the year.[Must equal (1+2+3)-(4+5+6)]		
8	44,849	101,970	200	0	30 Day Notice A/c
8	3,222	3,009	201	0	Disbursement A/c
8	5,930	15,643	202	0	Imprest A/c
8	51,140	29,591	205	0	UT General Funds Account
8	29,868	3,685	206	0	UT Disbursement Account
8	21,864	6,982	207	0	UT Salaries Account
8	175,000	175,000	208	0	CCLA Investment
8	1,005	1,005	250	0	Petty Cash
8	332,879	336,884	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9	3,412,181	34,136,719	9	0	Total Fixed Assets
9	3,412,181	34,136,719	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register		
10	0	0	The outstanding capital balances as at 31 March of all loans from third parties(usually PWLB)		