

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2026

Colne Town Council

SECTION 2 - 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.

Responsible Financial Officer

Steve Broome

Date

17/6/26

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

FC23JUNMM10

Dated

23/06/2026

Signed on behalf of the above Council (Chair)

JMell

Date

23/06/2026

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	688,625	592,390	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2 (+) Precept or Rates and Levies	952,734	1,105,379	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3 (+) Total other receipts	226,160	256,106	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	330,081	370,900	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	23,282	22,895	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6 (-) All other payments	921,766	949,250	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	592,390	610,830	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	645,550	634,551	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	473,140	540,803	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	161,800	142,200	The outstanding capital balance as at 31 March of all loans from third parties (including 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 2;
- * Bank Reconciliation as at 31 March

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100 Precept								
1176 Income Precept	952,734	1,105,379	1,105,379	0			100.0%	
Precept :- Income	952,734	1,105,379	1,105,379	0			100.0%	0
Net Income	952,734	1,105,379	1,105,379	0				
101 Administration								
1020 Income Interest	16,325	20,507	20,000	(507)			102.5%	
Administration :- Income	16,325	20,507	20,000	(507)			102.5%	0
4002 Travelling Expenses	190	5	5	1		1	90.0%	
4004 Staff Training	1,287	569	569	1		1	99.9%	
4005 Bank Charges	0	95	96	1		1	98.7%	
4010 Office Phone & WIFI	7,194	12,530	12,531	1		1	100.0%	
4011 Stationery	1,334	656	657	1		1	99.9%	
4012 Postage	273	359	359	1		1	99.9%	
4013 New Equipment & Infrastructure	1,294	7,389	7,390	1		1	100.0%	
4015 Printing/Photocopier	2,322	2,412	2,413	1		1	99.9%	
4016 Software & Licencing	10,710	9,355	9,356	1		1	100.0%	
4019 Town of Culture	0	467	468	1		1	99.7%	
4020 Public liability Insurance	117	123	124	1		1	99.0%	
4025 Subscriptions	2,629	2,947	2,948	1		1	100.0%	
4030 Computers & Website	6,651	2,538	6,372	3,834		3,834	39.8%	
4035 Audit Fees	2,480	2,674	2,675	1		1	100.0%	
4105 Legal Fees	298	0	0	0		0	0.0%	
4224 Storage Unit Rental	9,639	13,267	13,518	251	250	1	100.0%	
4524 Repairs & Maint.	9	403	404	1		1	99.6%	
4529 Electricity	238	263	264	1		1	99.6%	
5118 Loan Interest Charges	3,682	3,295	3,295	0		0	100.0%	
5119 PWLB Loan Fees	0	0	1	1		1	0.0%	
Administration :- Indirect Expenditure	50,348	59,343	63,445	4,102	250	3,852	93.9%	0
Net Income over Expenditure	(34,023)	(38,837)	(43,445)	(4,608)				
102 Christmas Lights								
4013 New Equipment & Infrastructure	9,318	8,698	8,699	1		1	100.0%	
4218 Utilities (Events)	(16)	371	372	1		1	99.8%	
4451 Installation Christmas Lights	11,000	14,665	14,666	1		1	100.0%	
4454 Storage (Christmas Lights)	1,800	2,320	2,321	1		1	100.0%	
4524 Repairs & Maint.	355	1,015	1,016	1		1	99.9%	
4581 Testing	500	640	641	1		1	99.8%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4582 Switch On Event	200	260	261	1		1	99.6%	
4583 Call Out Service	250	320	321	1		1	99.7%	
4584 Call Outs	0	80	81	1		1	98.8%	
4585 Insurance	147	156	157	1		1	99.6%	
4586 Xmas Lights Call Out	250	240	241	1		1	99.6%	
Christmas Lights :- Indirect Expenditure	23,804	28,766	28,776	10	0	10	100.0%	0
Net Expenditure	(23,804)	(28,766)	(28,776)	(10)				
<u>104 Alkincoates Park</u>								
1010 Income Events	363	755	750	(5)			100.7%	
1042 Mgt recharge	5,529	4,787	3,700	(1,087)			129.4%	
Alkincoates Park :- Income	5,892	5,542	4,450	(1,092)			124.5%	0
4000 Salaries, NI	10,726	8,902	8,903	1		1	100.0%	
4002 Travelling Expenses	7	0	0	0		0	0.0%	
4013 New Equipment & Infrastructure	2,839	2,053	2,053	1		1	100.0%	
4020 Public liability Insurance	273	286	287	1		1	99.8%	
4042 Buildings Insce	266	280	281	1		1	99.6%	
4044 Waste Collection	2,287	2,668	2,669	1		1	99.9%	
4049 Park Events	4,379	4,250	4,250	0		0	100.0%	
4102 Barriers and Fencing	1,577	2,428	2,429	1		1	100.0%	
4103 Clearing/Skips	3,866	6,601	6,602	1		1	100.0%	
4104 Trees	9,505	6,672	6,673	1		1	100.0%	
4105 Legal Fees	700	0	0	0		0	0.0%	
4201 Advertising and Marketing	2,200	0	0	0		0	0.0%	
4206 Misc. Expenditure	207	1,511	1,512	1		1	100.0%	
4217 Security	614	344	345	1		1	99.7%	
4224 Storage Unit Rental	750	250	251	1		1	99.6%	
4503 Alkincoates Buddies	0	80	81	1		1	98.6%	
4524 Repairs & Maint.	46,204	8,363	8,364	1		1	100.0%	
4529 Electricity	7,040	7,289	7,290	1		1	100.0%	
4530 Water Rates	1,345	1,717	1,718	1		1	99.9%	
4565 Legionella	360	330	331	1		1	99.7%	
4571 Flag Pole Maintenance	270	54	55	1		1	98.2%	
4573 Fire Risk Assessments	109	0	0	0		0	0.0%	
4580 Buildings & Infrastructure	20,495	3,856	3,857	1		1	100.0%	
5002 Signs & Notice Boards	396	0	0	0		0	0.0%	
5105 Asbestos Mgt	0	385	386	1		1	99.7%	
5135 Flowers, supplies & consumable	1,123	1,145	1,146	1		1	99.9%	
5144 Philip Wright Bowling Academy	9,950	9,950	9,950	0		0	100.0%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
5145 Grass Maintenance	7,758	7,913	7,914	1		1	100.0%	
5146 Garden Services	17,951	21,058	21,059	1		1	100.0%	
5147 Path Maintenance	6,565	7,284	7,285	1		1	100.0%	
5148 Drainage	441	521	522	1		1	99.9%	
Alkincoates Park :- Indirect Expenditure	160,203	106,189	106,213	24	0	24	100.0%	0
Net Income over Expenditure	(154,312)	(100,647)	(101,763)	(1,116)				
105 Allotments								
1000 Income Allotments Current Year	9,370	9,286	12,000	2,714			77.4%	
1001 Income Key Deposits	0	0	60	60			0.0%	
1002 Income Allotment Water Recharg	643	786	850	64			92.5%	
1004 Income Allotments Next Year	0	0	6,000	6,000			0.0%	
1007 Income Allotments Previous Yea	0	0	50	50			0.0%	
1008 Income Allotments Amin/Set-Up	850	300	300	0			100.0%	
Allotments :- Income	10,863	10,372	19,260	8,888			53.9%	0
4000 Salaries, NI	10,726	8,902	8,903	1		1	100.0%	
4002 Travelling Expenses	18	0	0	0		0	0.0%	
4005 Bank Charges	9	0	0	0		0	0.0%	
4012 Postage	150	25	63	38		38	40.2%	
4013 New Equipment & Infrastructure	214	60	210	150		150	28.5%	
4071 Pest Control	0	97	100	3		3	96.7%	
4102 Barriers and Fencing	1,491	402	1,038	636		636	38.7%	
4103 Clearing/Skips	1,451	5,114	5,337	223		223	95.8%	
4104 Trees	1,860	5,350	5,400	50		50	99.1%	
4105 Legal Fees	1,040	2,479	2,489	10		10	99.6%	
4106 Other Costs	6	24	25	1		1	96.0%	
4108 Marketing & Promotion	55	0	13	13		13	0.0%	
4110 Utilities	1,290	759	938	179		179	81.0%	
4524 Repairs & Maint.	225	541	1,775	1,234		1,234	30.5%	
4565 Legionella	0	0	325	325		325	0.0%	
4837 Card Machine Charges	66	59	73	14		14	81.1%	
Allotments :- Indirect Expenditure	18,599	23,813	26,689	2,876	0	2,876	89.2%	0
Net Income over Expenditure	(7,736)	(13,441)	(7,429)	6,012				
106 Events								
1009 Income - Events Partnership	14,425	28,450	28,450	0			100.0%	
1010 Income Events	24,896	31,806	31,806	0			100.0%	
Events :- Income	39,321	60,256	60,256	0			100.0%	0

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4012 Postage	0	23	24	1		1	97.1%	
4013 New Equipment & Infrastructure	6,224	11,676	11,676	0		0	100.0%	
4015 Printing/Photocopier	200	0	0	0		0	0.0%	
4023 Events Staff	2,063	8,459	8,460	1		1	100.0%	
4200 Entertainment	24,993	29,376	29,377	1		1	100.0%	
4201 Advertising and Marketing	6,291	7,841	7,841	0		0	100.0%	
4206 Misc. Expenditure	3,580	6,049	6,049	0		0	100.0%	
4210 Events Catering	669	483	484	1		1	99.8%	
4215 Equipment Hire	11,326	13,842	13,843	1		1	100.0%	
4216 Events Licence Fees	84	264	265	1		1	99.6%	
4217 Security	2,140	2,682	2,683	1		1	100.0%	
4219 First Aid	2,270	3,075	3,076	1		1	100.0%	
4220 Road Closures	6,158	9,366	9,367	1		1	100.0%	
4221 Gazebo install	4,264	4,468	4,469	1		1	100.0%	
4483 Cycle Route Cleaning	873	923	924	1		1	99.9%	
4524 Repairs & Maint.	11	194	195	1		1	99.6%	
4815 Sound Lighting - all	416	786	787	1		1	99.9%	
4824 Barriers	5,575	5,991	5,992	1		1	100.0%	
4837 Card Machine Charges	62	119	120	1		1	99.3%	
Events :- Indirect Expenditure	77,200	105,617	105,632	15	0	15	100.0%	0
Net Income over Expenditure	(37,879)	(45,361)	(45,376)	(15)				
107 Primet Community Centre								
1014 Advertising Hoarding (Primet)	1,950	1,950	1,950	0			100.0%	
1050 Room Hire	953	381	500	119			76.2%	
1073 Refreshments income	0	0	100	100			0.0%	
1095 Party Package	708	0	600	600			0.0%	
1100 Group Bookings	3,215	3,028	3,000	(28)			100.9%	
1101 Party Income	2,065	1,897	2,000	103			94.8%	
Primet Community Centre :- Income	8,892	7,256	8,150	895			89.0%	0
4000 Salaries, NI	22,789	24,721	24,722	1		1	100.0%	
4002 Travelling Expenses	27	0	0	0		0	0.0%	
4005 Bank Charges	23	0	0	0		0	0.0%	
4010 Office Phone & WIFI	0	592	593	1		1	99.9%	
4013 New Equipment & Infrastructure	2,458	1,443	1,444	1		1	99.9%	
4016 Software & Licencing	898	352	353	1		1	99.6%	
4017 Hygiene Products	0	0	1	1		1	0.0%	
4020 Public liability Insurance	390	409	410	1		1	99.8%	
4042 Buildings Inscce	206	217	218	1		1	99.5%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4043 Contents Insurance	102	111	112	1		1	98.8%	
4044 Waste Collection	1,325	1,367	1,368	1		1	100.0%	
4071 Pest Control	480	0	0	0		0	0.0%	
4102 Barriers and Fencing	612	0	0	0		0	0.0%	
4103 Clearing/Skips	284	1,360	1,361	1		1	99.9%	
4206 Misc. Expenditure	187	0	0	0		0	0.0%	
4500 Cleansing	145	540	541	1		1	99.8%	
4519 Solar Panels	540	500	501	1		1	99.8%	
4524 Repairs & Maint.	3,076	1,977	2,578	601	600	1	100.0%	
4528 Gas	757	1,089	1,090	1		1	99.9%	
4529 Electricity	2,057	2,388	2,389	1		1	100.0%	
4530 Water Rates	1,019	1,732	1,733	1		1	99.9%	
4531 Rates	1,272	1,272	1,273	1		1	100.0%	
4544 Clinical Waste	74	74	74	1		1	99.3%	
4545 Boiler/Cooler Rental & Service	298	330	331	1		1	99.8%	
4564 Gas safety	168	150	151	1		1	99.3%	
4565 Legionella	360	330	331	1		1	99.7%	
4566 Fixed Wire Testing	250	0	0	0		0	0.0%	
4567 Portable Appliance Testing	90	(21)	(20)	1		1	105.0%	
4573 Fire Risk Assessments	174	0	0	0		0	0.0%	
4574 Fire Extinguishers and Hoses	66	95	96	1		1	99.0%	
4575 Fire Alarm	309	188	189	1		1	99.5%	
4576 Intruder Alarm	961	1,118	1,119	1		1	99.9%	
4579 Gutter Cleaning	160	160	161	1		1	99.4%	
4837 Card Machine Charges	8	6	7	1		1	81.6%	
5103 Evac Chair	79	109	110	1		1	99.1%	
5105 Asbestos Mgt	265	265	266	1		1	99.6%	
5145 Grass Maintenance	0	13	14	1		1	92.5%	
5147 Path Maintenance	76	78	79	1		1	98.3%	
Primet Community Centre :- Indirect Expenditure	41,985	42,964	43,595	631	600	31	99.9%	0
Net Income over Expenditure	(33,093)	(35,708)	(35,445)	263				
108 Town Centre Floral Displays								
1035 Donations	0	0	50	50			0.0%	
1039 Sponsorship	0	0	1,000	1,000			0.0%	
1091 Hanging Baskets	3,755	4,432	3,750	(682)			118.2%	
Town Centre Floral Displays :- Income	3,755	4,432	4,800	368			92.3%	0
4013 New Equipment & Infrastructure	1,751	156	157	1		1	99.4%	
4070 Watering - Floral Displays	13,500	14,000	14,000	0		0	100.0%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4101 Vehicle Maintenance	869	1,385	1,386	1		1	99.9%	
4524 Repairs & Maint.	1,585	75	76	1		1	98.8%	
4837 Card Machine Charges	14	31	32	1		1	98.0%	
5135 Flowers, supplies & consumable	8,448	8,719	8,720	1		1	100.0%	
Town Centre Floral Displays :- Indirect Expenditure	26,166	24,366	24,371	5	0	5	100.0%	0
Net Income over Expenditure	(22,411)	(19,935)	(19,571)	364				
110 Council Governance								
4000 Salaries, NI	142,852	169,883	169,884	1		1	100.0%	
4001 Employer Pension Contribution	5,575	5,453	5,750	297		297	94.8%	
4003 Overtime	7,964	7,781	7,860	79		79	99.0%	
4018 Fuel	3,016	2,862	2,863	1		1	100.0%	
4020 Public liability Insurance	234	245	246	1		1	99.8%	
4021 Motor Insurance	2,088	2,614	2,615	1		1	100.0%	
4033 Training	211	972	1,273	301		301	76.4%	
4034 HR external advice	1,164	1,134	1,175	41		41	96.5%	
4036 Expenses eg Travel	335	1,296	1,421	125		125	91.2%	
4047 Staff Recruitment	0	507	508	1		1	99.8%	
4052 Insurance - Other	1,701	1,482	1,483	1		1	99.9%	
4506 Legal & Professional Fees	41	681	700	19		19	97.2%	
5114 Contingency	0	0	30,494	30,494		30,494	0.0%	
5139 DBS Checks	0	0	425	425		425	0.0%	
Council Governance :- Indirect Expenditure	165,182	194,910	226,697	31,787	0	31,787	86.0%	0
Net Expenditure	(165,182)	(194,910)	(226,697)	(31,787)				
111 Elections								
1052 Elections	300	100	200	100			50.0%	
Elections :- Income	300	100	200	100			50.0%	0
4424 CTC Elections	0	0	7,225	7,225		7,225	0.0%	
Elections :- Indirect Expenditure	0	0	7,225	7,225	0	7,225	0.0%	0
Net Income over Expenditure	300	100	(7,025)	(7,125)				
112 CCTV								
1034 Income - CCTV Requests	0	0	100	100			0.0%	
CCTV :- Income	0	0	100	100			0.0%	0
4012 Postage	0	0	35	35		35	0.0%	
4013 New Equipment & Infrastructure	91,538	10,257	15,300	5,043		5,043	67.0%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4030 Computers & Website	345	0	0	0		0	0.0%	
4486 Software Licence extension	5,859	0	0	0		0	0.0%	
4524 Repairs & Maint.	9,715	3,998	5,950	1,952	240	1,712	71.2%	
4585 Insurance	787	857	858	1		1	99.9%	
5140 Maintenance & Monitoring Cont	36,000	37,120	38,000	880		880	97.7%	
CCTV :- Indirect Expenditure	144,244	52,232	60,143	7,911	240	7,671	87.2%	0
Net Income over Expenditure	(144,244)	(52,232)	(60,043)	(7,811)				
113 Playgrounds								
4000 Salaries, NI	4,597	3,815	4,950	1,135		1,135	77.1%	
4002 Travelling Expenses	7	0	170	170		170	0.0%	
4004 Staff Training	2,145	0	425	425		425	0.0%	
4013 New Equipment & Infrastructure	681	30,626	39,301	8,675		8,675	77.9%	
4020 Public liability Insurance	937	982	983	1		1	99.9%	
4043 Contents Insurance	2,206	2,345	2,346	1		1	100.0%	
4102 Barriers and Fencing	0	0	2,150	2,150		2,150	0.0%	
4103 Clearing/Skips	700	1,902	1,903	1		1	99.9%	
4106 Other Costs	3	0	422	422		422	0.0%	
4500 Cleansing	4,714	4,236	5,000	764		764	84.7%	
4502 Inspections	10,245	11,453	17,678	6,225		6,225	64.8%	
4524 Repairs & Maint.	5,473	6,369	7,704	1,335		1,335	82.7%	
4529 Electricity	0	0	2,000	2,000		2,000	0.0%	
5002 Signs & Notice Boards	2,510	790	1,054	264		264	75.0%	
5145 Grass Maintenance	700	650	770	120		120	84.4%	
5146 Garden Services	1,324	1,300	1,376	76		76	94.5%	
Playgrounds :- Indirect Expenditure	36,241	64,468	88,232	23,764	0	23,764	73.1%	0
Net Expenditure	(36,241)	(64,468)	(88,232)	(23,764)				
114 Colne Town Hall								
1046 Wedding income	969	675	2,050	1,375			32.9%	
1050 Room Hire	9,420	4,275	6,000	1,725			71.3%	
1073 Refreshments income	1,560	3,965	3,965	0			100.0%	
1078 Deposit	0	0	200	200			0.0%	
1086 Wedding Drinks	152	710	710	0			100.0%	
1089 Waste Transfer Income	0	33	50	17			66.7%	
1090 Training Income	955	0	800	800			0.0%	
Colne Town Hall :- Income	13,057	9,658	13,775	4,117			70.1%	0
4000 Salaries, NI	87,406	97,537	97,538	1		1	100.0%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4001 Employer Pension Contribution	3,260	3,828	3,829	1		1	100.0%	
4002 Travelling Expenses	11	0	0	0		0	0.0%	
4003 Overtime	8,464	6,989	6,990	1		1	100.0%	
4005 Bank Charges	23	11	11	0		0	96.1%	
4007 Wedding Staff	60	60	60	0		0	100.0%	
4011 Stationery	284	671	672	1		1	99.9%	
4013 New Equipment & Infrastructure	27,235	18,262	18,263	1		1	100.0%	
4033 Training	5,999	3,827	3,827	0		0	100.0%	
4042 Buildings Insce	4,476	4,996	4,997	1		1	100.0%	
4043 Contents Insurance	1,024	1,166	1,167	1		1	99.9%	
4044 Waste Collection	1,263	1,187	1,188	1		1	99.9%	
4201 Advertising and Marketing	60	0	0	0		0	0.0%	
4206 Misc. Expenditure	562	199	200	1		1	99.6%	
4215 Equipment Hire	1,038	403	404	1		1	99.8%	
4219 First Aid	123	0	0	0		0	0.0%	
4479 Colne Bid Levy	750	749	750	1		1	99.9%	
4500 Cleansing	1,330	1,093	1,094	1		1	99.9%	
4509 Licences	324	592	593	1		1	99.9%	
4521 Town Hall Car Park Rates	299	299	300	1		1	99.8%	
4523 Professional Fees	540	0	0	0		0	0.0%	
4524 Repairs & Maint.	19,667	107,788	111,027	3,239	3,238	1	100.0%	
4528 Gas	27,071	19,627	19,628	1		1	100.0%	
4529 Electricity	16,870	17,960	17,960	0		0	100.0%	
4530 Water Rates	3,565	4,113	4,114	1		1	100.0%	
4531 Rates	24,030	24,950	24,950	0		0	100.0%	
4535 Refreshments	587	739	739	0		0	99.9%	
4544 Clinical Waste	294	294	294	0		0	100.0%	
4545 Boiler/Cooler Rental & Service	582	924	924	0		0	100.0%	
4547 Display Electrical Certificate	320	350	350	0		0	100.0%	
4564 Gas safety	357	0	0	0		0	0.0%	
4565 Legionella	360	330	330	0		0	100.0%	
4567 Portable Appliance Testing	425	(100)	350	450		450	(28.5%)	
4568 Lift Servicing	250	250	250	0		0	100.0%	
4569 Lift Maintenance	620	4,030	4,281	251		251	94.1%	
4570 Fall Arrest System	3,015	0	0	0		0	0.0%	
4571 Flag Pole Maintenance	1,471	1,152	1,152	0		0	100.0%	
4572 Lightning Conductor	250	0	270	270		270	0.0%	
4573 Fire Risk Assessments	217	0	0	0		0	0.0%	
4574 Fire Extinguishers and Hoses	336	679	680	1		1	99.9%	
4575 Fire Alarm	352	967	967	0		0	100.0%	
4576 Intruder Alarm	1,050	788	789	1		1	99.9%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4577 Access Control	71	1,464	1,465	1		1	99.9%	
4579 Gutter Cleaning	950	1,970	1,970	0		0	100.0%	
4584 Call Outs	258	268	269	1		1	99.7%	
4837 Card Machine Charges	35	98	98	0		0	99.8%	
4839 Bar stock residual at cost	531	224	225	1		1	99.6%	
4869 Bar Purchases	6,290	7,887	7,888	1		1	100.0%	
5100 Window Cleaning	440	660	660	0		0	100.0%	
5101 MEWP Hire	230	0	0	0		0	0.0%	
5103 Evac Chair	79	109	109	0		0	100.0%	
5104 Town Hall Clock	350	345	345	0		0	100.0%	
5105 Asbestos Mgt	1,385	3,750	3,750	0		0	100.0%	
5141 Flag replacement	333	0	0	0		0	0.0%	
Colne Town Hall :- Indirect Expenditure	257,172	343,485	347,717	4,232	3,238	994	99.7%	0
Net Income over Expenditure	(244,115)	(333,828)	(333,942)	(114)				
115 Bus Shelters								
4000 Salaries, NI	1,532	1,272	1,650	378		378	77.1%	
4043 Contents Insurance	292	311	312	1		1	99.5%	
4500 Cleansing	12,000	13,200	13,201	1		1	100.0%	
4502 Inspections	1,200	1,200	1,201	1		1	99.9%	
4524 Repairs & Maint.	840	673	4,650	3,977	3,947	30	99.4%	
5002 Signs & Notice Boards	363	275	385	110		110	71.4%	
Bus Shelters :- Indirect Expenditure	16,227	16,930	21,399	4,469	3,947	522	97.6%	0
Net Expenditure	(16,227)	(16,930)	(21,399)	(4,469)				
116 Benches								
1093 Memorial Income	639	0	150	150			0.0%	
Benches :- Income	639	0	150	150			0.0%	0
4000 Salaries, NI	3,064	2,544	2,671	128		128	95.2%	
4009 Memorial Plaques	40	0	0	0		0	0.0%	
4013 New Equipment & Infrastructure	0	616	617	1		1	99.8%	
4043 Contents Insurance	348	370	371	1		1	99.7%	
4500 Cleansing	15,400	15,400	15,401	1		1	100.0%	
4502 Inspections	1,750	1,750	1,750	0		0	100.0%	
4524 Repairs & Maint.	8,638	7,212	14,657	7,445		7,445	49.2%	
Benches :- Indirect Expenditure	29,241	27,891	35,467	7,576	0	7,576	78.6%	0
Net Income over Expenditure	(28,602)	(27,891)	(35,317)	(7,426)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
117 Small Grant Applications								
4050 Local Grant Payments	7,500	3,100	6,375	3,275		3,275	48.6%	
Small Grant Applications :- Indirect Expenditure	<u>7,500</u>	<u>3,100</u>	<u>6,375</u>	<u>3,275</u>	<u>0</u>	<u>3,275</u>	<u>48.6%</u>	<u>0</u>
Net Expenditure	<u>(7,500)</u>	<u>(3,100)</u>	<u>(6,375)</u>	<u>(3,275)</u>				
118 Countryside Access								
1105 Public rights of way grant inc	0	0	500	500			0.0%	
Countryside Access :- Income	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>			<u>0.0%</u>	<u>0</u>
4620 Countryside Access Expenditure	1,500	1,500	1,500	0		0	100.0%	
4621 Public rights of way expenditu	0	0	500	500		500	0.0%	
Countryside Access :- Indirect Expenditure	<u>1,500</u>	<u>1,500</u>	<u>2,000</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>75.0%</u>	<u>0</u>
Net Income over Expenditure	<u>(1,500)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>0</u>				
119 Nature Reserve Grants								
4050 Local Grant Payments	8,372	10,000	15,000	5,000		5,000	66.7%	
Nature Reserve Grants :- Indirect Expenditure	<u>8,372</u>	<u>10,000</u>	<u>15,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>66.7%</u>	<u>0</u>
Net Expenditure	<u>(8,372)</u>	<u>(10,000)</u>	<u>(15,000)</u>	<u>(5,000)</u>				
121 Blues Festival 2026								
4005 Bank Charges	0	0	30	30		30	0.0%	
4012 Postage	0	0	100	100		100	0.0%	
4030 Computers & Website	0	0	350	350		350	0.0%	
4206 Misc. Expenditure	0	0	500	500		500	0.0%	
4816 Blues - Merchan. cost of sales	0	0	1,000	1,000		1,000	0.0%	
4827 Blues - Marketing Agency	0	0	4,000	4,000		4,000	0.0%	
4837 Card Machine Charges	0	0	20	20		20	0.0%	
4846 Blues - Street Vitality	0	0	2,500	2,500		2,500	0.0%	
4854 Blues - Ticket Source Fees	0	0	440	440		440	0.0%	
4855 Blues - Stripe Fees	0	0	260	260		260	0.0%	
Blues Festival 2026 :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>9,200</u>	<u>9,200</u>	<u>0</u>	<u>9,200</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(9,200)</u>	<u>(9,200)</u>				
122 Neighbourhood Plan								
1028 DCLG Grant	0	0	9,120	9,120			0.0%	
Neighbourhood Plan :- Income	<u>0</u>	<u>0</u>	<u>9,120</u>	<u>9,120</u>			<u>0.0%</u>	<u>0</u>
4011 Stationery	0	0	250	250		250	0.0%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4012 Postage	0	0	150	150		150	0.0%	
4015 Printing/Photocopier	0	0	500	500		500	0.0%	
4108 Marketing & Promotion	0	0	179	179		179	0.0%	
4206 Misc. Expenditure	30	125	350	225		225	35.7%	
4835 Publicity	0	0	500	500		500	0.0%	
4840 Consultancy	0	11,990	19,581	7,591	7,590	1	100.0%	
Neighbourhood Plan :- Indirect Expenditure	30	12,115	21,510	9,395	7,590	1,805	91.6%	0
Net Income over Expenditure	(30)	(12,115)	(12,390)	(275)				
125 Rental Properties								
1060 Rental Income Town Hall Shops	4,200	3,850	10,500	6,650			36.7%	
1061 Rental Income Annexe Shops	22,323	23,540	23,540	(0)			100.0%	
1062 Insurance Rechg Annex Tenants	0	0	643	643			0.0%	
1063 Insurance Rechg Town Hall Tnts	0	0	539	539			0.0%	
Rental Properties :- Income	26,523	27,390	35,222	7,832			77.8%	0
4479 Colne Bid Levy	107	106	107	1		1	99.4%	
4523 Professional Fees	1,448	848	850	2		2	99.8%	
4529 Electricity	1,001	308	309	1		1	99.7%	
4530 Water Rates	289	221	321	100		100	68.9%	
4531 Rates	2,882	3,543	3,550	7		7	99.8%	
4575 Fire Alarm	136	109	109	1		1	99.5%	
4576 Intruder Alarm	1,777	260	309	49		49	84.1%	
5018 Shop Improvements 2 Albert Rd	0	4,865	6,926	2,061	2,060	1	100.0%	
5020 Repairs & Maint Town hall tnts	17	432	432	0		0	100.0%	
5021 Repairs & Maint Annexe Tenants	11,463	9,011	9,100	89		89	99.0%	
5022 Insurance Costs Town Hall Tnts	229	241	547	306		306	44.0%	
5023 Insurance Costs Annexe Tenants	618	648	1,005	357		357	64.5%	
Rental Properties :- Indirect Expenditure	19,967	20,592	23,565	2,973	2,060	913	96.1%	0
Net Income over Expenditure	6,556	6,798	11,657	4,859				
127 Blues Festival 2025								
1015 Blues - Tickets	0	62,863	62,800	(63)			100.1%	
1016 Blues - Merchandising Sales	0	2,444	3,500	1,056			69.8%	
1017 Blues - Partner Support	0	10,500	10,500	0			100.0%	
1018 Blues - Vendors	0	6,132	7,500	1,368			81.8%	
1019 Blues - Fairground	0	2,500	2,500	0			100.0%	
1030 Blues - Camping Fees	0	11,691	13,500	1,809			86.6%	
1035 Donations	0	557	600	43			92.9%	

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1037 Blues - Street Bar Sales	0	13,584	13,500	(84)			100.6%	
1047 Blues - Programme Income	0	323	500	177			64.6%	
Blues Festival 2025 :- Income	0	110,595	114,900	4,305			96.3%	0
4003 Overtime	0	3,178	5,280	2,102		2,102	60.2%	
4005 Bank Charges	0	68	111	43		43	61.3%	
4012 Postage	0	0	150	150		150	0.0%	
4013 New Equipment & Infrastructure	0	1,039	1,050	11		11	99.0%	
4023 Events Staff	0	3,227	3,300	73		73	97.8%	
4030 Computers & Website	0	0	450	450		450	0.0%	
4102 Barriers and Fencing	0	0	40	40		40	0.0%	
4206 Misc. Expenditure	0	8,592	8,600	8		8	99.9%	
4215 Equipment Hire	0	3,769	3,770	1		1	100.0%	
4219 First Aid	0	2,500	2,510	10		10	99.6%	
4220 Road Closures	0	4,435	4,440	5		5	99.9%	
4812 Blues - Licences/PRS	0	2,337	2,340	3		3	99.9%	
4813 Blues - Venues Staffing/muni/H	0	5,724	5,725	1		1	100.0%	
4814 Blues - SIA Provision	0	12,296	12,300	4		4	100.0%	
4815 Sound Lighting - all	0	7,605	7,650	45		45	99.4%	
4816 Blues - Merchan. cost of sales	0	3,269	3,300	31		31	99.1%	
4817 Blues - Tickets/Wristbands etc	0	232	264	32		32	87.8%	
4821 Blues - Backline	0	5,546	5,550	4		4	99.9%	
4823 Blues - Toilets	0	2,755	2,800	45		45	98.4%	
4826 Blues - Mgt fee - Artists	0	52,203	52,205	2		2	100.0%	
4827 Blues - Marketing Agency	0	11,835	28,300	16,465		16,465	41.8%	
4831 Blues - Camping	0	5,659	7,500	1,841		1,841	75.5%	
4834 Blues - Bar Trading Purchases	0	5,933	5,935	2		2	100.0%	
4835 Publicity	0	13,097	13,101	4		4	100.0%	
4837 Card Machine Charges	0	489	490	1		1	99.8%	
4838 Merchan residual stock at cost	0	(1,084)	0	1,084		1,084	0.0%	
4846 Blues - Street Vitality	0	6,285	6,285	0		0	100.0%	
4852 Blues - Volunteer Welfare	0	1,735	1,750	15		15	99.2%	
4854 Blues - Ticket Source Fees	0	1,609	1,610	1		1	99.9%	
4855 Blues - Stripe Fees	0	1,053	1,055	2		2	99.8%	
4863 Waste Removal additional Clean	0	8,000	8,000	0		0	100.0%	
4864 Bar TH Street Bar Paid Staffin	0	2,260	2,500	240		240	90.4%	
4865 Blues - Roadhouse Artists	0	2,418	2,500	82		82	96.7%	
Blues Festival 2025 :- Indirect Expenditure	0	178,064	200,861	22,797	0	22,797	88.7%	0
Net Income over Expenditure	0	(67,470)	(85,961)	(18,491)				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
129 Blues Festival 2024								
1015 Blues - Tickets	53,148	0	0	0			0.0%	
1016 Blues - Merchandising Sales	3,591	0	0	0			0.0%	
1017 Blues - Partner Support	6,000	0	0	0			0.0%	
1018 Blues - Vendors	7,466	0	0	0			0.0%	
1019 Blues - Fairground	2,500	0	0	0			0.0%	
1030 Blues - Camping Fees	13,614	0	0	0			0.0%	
1035 Donations	574	0	0	0			0.0%	
1037 Blues - Street Bar Sales	8,051	0	0	0			0.0%	
1047 Blues - Programme Income	150	0	0	0			0.0%	
1048 Blues Cash Float Repaid	5,500	0	0	0			0.0%	
Blues Festival 2024 :- Income	100,595	0	0	0				0
4003 Overtime	5,247	0	0	0		0	0.0%	
4102 Barriers and Fencing	780	0	0	0		0	0.0%	
4206 Misc. Expenditure	2,117	0	0	0		0	0.0%	
4219 First Aid	2,200	0	0	0		0	0.0%	
4220 Road Closures	4,022	0	0	0		0	0.0%	
4812 Blues - Licences/PRS	1,691	0	0	0		0	0.0%	
4813 Blues - Venues Staffing/muni/H	5,490	0	0	0		0	0.0%	
4814 Blues - SIA Provision	17,026	0	0	0		0	0.0%	
4815 Sound Lighting - all	7,279	0	0	0		0	0.0%	
4816 Blues - Merchan. cost of sales	4,150	0	0	0		0	0.0%	
4817 Blues - Tickets/Wristbands etc	607	0	0	0		0	0.0%	
4821 Blues - Backline	5,103	0	0	0		0	0.0%	
4823 Blues - Toilets	2,535	0	0	0		0	0.0%	
4826 Blues - Mgt fee - Artists	46,086	0	0	0		0	0.0%	
4827 Blues - Marketing Agency	14,020	0	0	0		0	0.0%	
4831 Blues - Camping	7,000	0	0	0		0	0.0%	
4834 Blues - Bar Trading Purchases	4,264	0	0	0		0	0.0%	
4835 Publicity	10,124	0	0	0		0	0.0%	
4837 Card Machine Charges	340	0	0	0		0	0.0%	
4838 Merchan residual stock at cost	(1,486)	0	0	0		0	0.0%	
4846 Blues - Street Vitality	5,015	0	0	0		0	0.0%	
4849 Cash Float	5,500	0	0	0		0	0.0%	
4852 Blues - Volunteer Welfare	1,543	0	0	0		0	0.0%	
4854 Blues - Ticket Source Fees	1,445	0	0	0		0	0.0%	
4855 Blues - Stripe Fees	902	0	0	0		0	0.0%	
4863 Waste Removal additional Clean	7,500	0	0	0		0	0.0%	
4864 Bar TH Street Bar Paid Staffin	2,067	0	0	0		0	0.0%	
4865 Blues - Roadhouse Artists	2,220	0	0	0		0	0.0%	
Blues Festival 2024 :- Indirect Expenditure	164,788	0	0	0	0	0		0
Net Income over Expenditure	(64,193)	0	0	0				

Detailed Income & Expenditure by Budget Heading 31/03/2026

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
131 Speed Management								
4013 New Equipment & Infrastructure	0	0	850	850		850	0.0%	
4016 Software & Licencing	0	0	70	70		70	0.0%	
4030 Computers & Website	0	0	340	340		340	0.0%	
Speed Management :- Indirect Expenditure	0	0	1,260	1,260	0	1,260		0
Net Expenditure	0	0	(1,260)	(1,260)				
133 Free Swimming Initiative								
5142 Free Swimming Initiative	6,760	7,100	7,100	0		0	100.0%	
Free Swimming Initiative :- Indirect Expenditure	6,760	7,100	7,100	0	0	0	100.0%	0
Net Expenditure	(6,760)	(7,100)	(7,100)	0				
150 Capital Repayments								
1087 Town Hall Loan Receipt	0	0	40,000	40,000			0.0%	
Capital Repayments :- Income	0	0	40,000	40,000			0.0%	0
5107 Capital Repayments Phase 1 TH	3,600	3,600	3,600	0		0	100.0%	
5117 Capital Repayments Playgrounds	16,000	16,000	16,000	0		0	100.0%	
5122 Capital Repayments 2 Albert Rd	0	0	9,584	9,584		9,584	0.0%	
Capital Repayments :- Indirect Expenditure	19,600	19,600	29,184	9,584	0	9,584	67.2%	0
Net Income over Expenditure	(19,600)	(19,600)	10,816	30,416				
Grand Totals:- Income	1,178,894	1,361,485	1,436,262	74,777			94.8%	
Expenditure	1,275,129	1,343,045	1,501,656	158,611	17,925	140,686	90.6%	
Net Income over Expenditure	(96,234)	18,440	(65,394)	(83,834)				
Movement to/(from) Gen Reserve	(96,234)	18,440	(65,394)	(83,834)				

Explanation of variances – pro forma

Name of smaller authority: **COLNE TOWN COUNCIL**
 County area (local councils and district meetings only): **LANCASHIRE**

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (<u>must include narrative and supporting figures</u>)
1 Balances Brought Forward	688,625	592,390				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	952,734	1,105,379	152,645	16.02%	YES		The Precept was increased by 15% on a Band D property to cover the following increases and changes. Install of a dedicated leased line for broadband to cover the transfer to the Blackburn Hub. The contract with the hub is for proactive monitoring 24/7 which led to increased costs for maintenance and monitoring. Increased bank charges, microsoft licences, increased storage costs for unit rental and unit electricity. It was also budgeted for a PWLB loan of £40,000 to help with the replacement of the Town Hall boilers, therefore an increase in loan repayments and interest was recorded. Increased utility usage and rates were budgeted for along with an increase in insurance costs and staffing costs allowing for a part time admin assistant and also covering the changes in threshold and increased rates for employers national insurance. The Town Council also took on an additional event during the year which was the Colne Gala Event, taken on due to the Gala Committee not being able to continue. A permanent bar was also installed in the Town Hall leading to increased bar purchases. In addition to all of the above, a contingency element was also added to the budget to smooth the affect of any future transfer of services under local government reorganisation. The budget was explained to the Councilors in a report on 17th December which can be viewed here: https://colnetowncouncil.org.uk/ctc/wp-content/uploads/2024/03/Item-10-Draft-Budget-2025-2028.pdf and the budget and increase was approved at the Full Council meeting on 14th January 2025, which can be evidenced here: https://colnetowncouncil.org.uk/ctc/wp-content/uploads/2024/03/FC-Minutes-14th-January-2025.pdf (Please refer to sheet1 and sheet2 of this workbook for a numerical breakdown.)
3 Total Other Receipts	226,160	256,106	29,946	13.24%	NO		
4 Staff Costs	330,081	370,500	40,819	12.37%	NO		
5 Loan Interest/Capital Repayment	23,282	22,895	-387	1.66%	NO		
6 All Other Payments	921,766	949,250	27,484	2.98%	NO		
7 Balances Carried Forward	592,390	610,830				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	645,550	634,551				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	473,140	540,803	67,663	14.30%	NO		
10 Total Borrowings	161,800	142,200	-19,600	12.11%	NO		