

Smaller authority name: EAST BUDLEIGH WITH BICTON & YETTINGTON PARISH

COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

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

NOTICE	NOTES
<p>1. Date of announcement <u>Saturday 15th June</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2019, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Judith Lumsden, Parish Clerk &amp; RFO</u> <u>15 High Street, East Budleigh</u> <u>01395 445080</u></p> <p>commencing on (c) <u>Monday 17 June 2019 3pm + 5pm</u></p> <p>and ending on (d) <u>Friday 26 July 2019 3pm - 5pm</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"><li>• The opportunity to question the appointed auditor about the accounting records; and</li><li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li></ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>J. Lumsden, PC &amp; RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>



# Annual Internal Audit Report 2018/19

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 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.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)			<input checked="" type="checkbox"/>
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			<input checked="" type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			<input checked="" type="checkbox"/>

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

25/04/19

Name of person who carried out the internal audit

SPENCER GILES

Signature of person who carried out the internal audit



Date

25/04/19

\*If the response is 'no' you must include a note to 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).



## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

### **The basic position**

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### **The right to inspect the accounting records**

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2019 for 2018/19 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### **The right to ask the auditor questions about the accounting records**

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The



advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.





**EAST BUDLEIGH WITH BICTON PARISH COUNCIL**

**STATEMENT SUPPORTING THE ACCOUNTS 2018/19**

**1 Assets**

Please see the Fixed Asset Statement

**2 Borrowing**

The Council had no outstanding borrowing as at 31st March 2019

**3 LEASES & TENANCIES**

The Tennis Club and the Football club has a lease with the Parish Council.  
The Council leases the Recreation Ground from Clinton Devon Estates.

**4 SECTION 137 PAYMENTS**

Please see the Section 137 Payments listed in the Cash Book

**5 SECTION 106 PAYMENTS**

No section 106 payments were made during the year

Responsible Finance Officer:

*JM Burwooden*

Date:

*21-05-19*

Chairman:

*W. K. K. K. K.*

Date:

*21-05-19*



EAST BUDLEIGH PARISH COUNCIL  
DEVON

EXPLANATION OF SIGNIFICANT VARIANCES ON THE ACCOUNTING STATEMENT

	2018	2019	Variance Increase (+) or decrease (-) £	% Variance	
<b>Box on Section 2</b>					
BOX 2	Precept or rates or levies	22,996	22,579	-417	-2%
BOX 3	Total other receipts	2,134	2,356	222	10%
BOX 4	Staff costs	8,372	9,898	1,527	18%
BOX 5	Loan interest / capital repayments	0	0	0	
BOX 6	All other payments	20,128	16,068	-4,060	-20%
BOX 9	Total fixed assets plus long term investments and assets	37,541	37,541	0	0%

EXPLANATION FOR VARIANCES

BOX 4	VARIANCE	1,527	
	Clerks Salary in accordance with NALC scale, increased. Noted in November Minutes	1437	
	Expenses	89	
	TOTAL Explained	1526	Unexplained: 0%

BOX 6	VARIANCE	-4,060
	Extraordinary cost - extension of road signs 2017/18	-3000
	S137 Purchase of Defibrillator 20178/18	-849
	Parishes Together 2017/18	-976
	Flood Resilience & Devon Committee 2017/18	-422
	Yettington Village Hall 2017/18	-401
	Public conveniences / car park 2018/19	309

Village Hall hire 2018/19 - World War 1 Centenary etc	347	
Grants 2018/19 - Village Green and Sir Walter Raleigh 400 Year Centenary grants	856	
<b>TOTAL Explained</b>	<b>-4136</b>	<b>Unexplained: -2%</b>

0			
298.54			
0			
0			
0			
979.66			
132.51			
954			
695			
0			
169.17			
400			
2631.45			
1766.83			
125			
275.22			
252			
5125.06			
655			
1461.44			
9898.46			
146.96			
	25966		

**PAYMENTS**

- Extraordinary funds - car park / p
- Section 137
- Parishes Together
- Flood Resilience & Devon Comm
- Yettington Village Hall
- Insurance
- Flood Defences
- Dog bins
- Recreation Ground
- Neighbourhood Plans
- War Memorial
- Audit
- Maintenance (Street Scene)
- VAT on purchases
- Courses
- P3
- Subscriptions
- Public conveniences / car park
- Village Hall hire
- Grants
- Clerk salary and expenses
- Reserves

<b>Explanation required?</b>
NO
NO
YES
NO
YES

NO
----

3000		-3000	50	
1812.62		-1514.08	384.86	
976		-976	378	
421.78		-421.78	24	
401.28		-401.28	748.4	
1108.67		-129.01	1083.92	
172.5		-39.99	0	
972.75		-18.75	1146.05	
695		0	695	
0		0	678.55	
161.27		7.9	215	
350		50	350	
2554.8		76.65	2524.5	
1670.28		96.55	1970.24	
25		100	0	
63.73		211.49	0	
12		240	375.95	
4816.18		308.88	5263.52	
308		347	297.25	
605.8		855.64	530.8	
8371.92		1526.54	6968.27	
0	28499.58	146.96	0	23684.31

**EAST BUDLEIGH WITH BICTON PARISH COUNCIL**

**RECEIPTS AND PAYMENTS ACCOUNT 2018/19**

2018/19			2017/18	
£	£		£	£
		<b>OPENING BALANCE</b>		
		Portman/Nationwide BS Account		
		No. 0428/704154895	1,138.26	
		Santander Account		
		No 75653483	<u>14,181.33</u>	<u>15,319.59</u>
		<b>RECEIPTS</b>		
		Precept	22,996.08	
22,578.70		Council tax support grant	165.00	
125.00		Tennis club	0.00	
30.00		Football Club	0.00	
30.00		P3 Scheme	0.00	
500.00		Parishes Together	0.00	
0.00		Flood resilience	0.00	
0.00		Yettington village hall	0.00	
0.00		Other grants	0.00	
0.00		Other	0.00	
1,670.28		VAT recovered	1,968.31	
1.14		Interest	<u>1.14</u>	<u>25,130.53</u>
	<b>24,935.12</b>			
		<b>PAYMENTS</b>		
		P3	63.73	
275.22		Clerk salary and expenses	8,371.92	
9,898.46		Village Hall hire	308.00	
655.00		Maintenance (Street Scene)	2,554.80	
2,631.45		Recreation Ground	695.00	
695.00		War Memorial	161.27	
169.17		Insurance	1,108.67	
979.66		Audit	350.00	
400.00		Subscriptions	12.00	
252.00		Courses	25.00	
125.00		Dog bins	972.75	
954.00		VAT on purchases	1,670.28	
1,766.83		Public conveniences / car park	4,816.18	
5,125.06		Grants	605.80	
1,461.44		Extraordinary funds - car park / PCs	3,000.00	
0.00		Parishes Together	976.00	
0.00		Neighbourhood Plans	0.00	
0.00		Flood Resilience & Devon Committee	421.78	
132.51		Flood Defences	172.50	
0.00		Yettington Village Hall	401.28	
298.54		Section 137	1,812.62	
146.96		Reserves	<u>0.00</u>	<u>28,499.58</u>
	<b>25,966.30</b>			
		<b>CLOSING BALANCE</b>		
		Portman/Nationwide BS Account		
		No. 0428/704154895	1,139.40	
		Santander Account		
		No. 475653483	<u>10,811.14</u>	<u>£11,950.54</u>
1,140.54				
9,778.82	<u>£10,919.36</u>			

EAST BUDLEIGH PARISH COUNCIL  
DEVON

BANK RECONCILIATION YEAR ENDED 31 MARCH 2019

		SANTANDER	NATIONWIDE	PETTY CASH	TOTAL
A	Balance on the bank statement at 31 March 2019	£12,327.95	£1,140.54	£0.00	£13,468.49
B	<b>Outstanding items</b>				
	Less unrepresented cheques	-£2,549.13	£0.00	£0.00	-£2,549.13
	1035 SSE - Toilets Hayes Lane	-£56.22			
	1036 EB Village Hall - hall hire	-£24.00			
	1037 NDDC - Clerk's salary	-£890.11			
	1038 CDE - Rec Ground rent	-£695.00			
	1039 EDDC - Car Park rates	-£883.80			
C	Plus unleared payments into bank	£0.00	£0.00	£0.00	£0.00
D	Petty cash held at 31 March 2018	£0.00	£0.00	£0.00	£0.00
E	Balance in the cash book	£9,778.82	£1,140.54	£0.00	£10,919.36

The net balances reconcile to the Cash Book for the year, as follows:

CASH BOOK (receipts and payments / income and expenditure schedules)

Opening Balance:

£11,950.54

Add: Receipts in the year:

£24,935.12

Less: Payments in the year:

-£25,966.30

CLOSING BALANCE PER CASHBOOK @ 31 MARCH 2019

£10,919.36



**EAST BUDLEIGH WITH BICTON PARISH COUNCIL****NATIONWIDE TREASURERS' TRUSTEE ACCOUNT**

	<b>Capital Fund</b>	<b>General Fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>OPENING BALANCE:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEPOSITS:</b>			
Initial deposit from sale of land	12,000.00		12,000.00
Interest accrued		5,360.77	5,360.77
Statue veil		36.61	36.61
Bus shelter cash not taken from Portman		800.00	800.00
Donation from Mr R Slade		250.00	250.00
Repayment of loan from EBCS		1,000.00	1,000.00
Repayment of VAT for Bamphayes benches		43.90	43.90
Payment from East Budleigh Tennis Club		10,320.00	10,320.00
Interest accrued 2015/16		2.26	2.26
Interest accrued 2016/17		2.41	2.41
Interest accrued 2017/18		1.14	1.14
Interest accrued 2018/19		1.14	1.14
<b>Total Deposits</b>	<b>12,000.00</b>	<b>17,818.23</b>	<b>29,818.23</b>
<b>WITHDRAWALS:</b>			
Grant to Village Hall Phase I	2,000.00		2,000.00
Grant to Village Hall Phase II	1,300.00		1,300.00
Purchase of bus shelter outside Village Hall	800.00		800.00
Grant for Salem Chapel taken from Interest accrued		500.00	500.00
Statue		701.96	701.96
Loan to Village Community Shop		2,000.00	2,000.00
Donation to Village Community Shop		1,000.00	1,000.00
Village Hall Committee - playgroup equipment	1,500.00		1,500.00
Invoice payment - Bamphayes Limited-wood for benches		294.74	294.74
Grant for East Budleigh Tennis Club		500.00	500.00
Payment to Kings Courts - East Budleigh Tennis Club		10,320.00	10,320.00
Jason Jones Jewellery - Chairman's Seal of Office		250.00	250.00
Jason Jones Jewellery - Chairman's Seal of Office		384.99	384.99
Jason Jones Jewellery - Chairman's Seal of Office		126.00	126.00
East Budleigh Community Shop - donation	6,000.00	1,000.00	7,000.00
<b>Total Withdrawals</b>	<b>11,600.00</b>	<b>17,077.69</b>	<b>28,677.69</b>
<b>CLOSING BALANCE:</b>	<b>400.00</b>	<b>740.54</b>	<b>1,140.54</b>





**CASH BOOK - RECEIPTS - 2018-19**  
**Paid into Santander Account**

Date	Details	Amount	Precept	Grant	Parishes Together Agreement	Rents	P3	N. Plans	Flood Resilience	Other grants	Yettington Village Hall	VAT	Other	Control Total
03/04/18	EDDC Half Precept	11,289.35	11,289.35											11,289.35
03/04/18	Council Tax Discount Grant	62.50		62.50										62.50
05/04/18	Devon County Council	500.00					500.00							500.00
27/04/18	EB Tennis Club rent	30.00				30.00								30.00
11/06/18	VAT Repayment	1,670.28										1,670.28		1,670.28
03/09/18	EDDC Half Precept	11,289.35	11,289.35											11,289.35
03/09/18	Council Tax Discount Grant	62.50		62.50										62.50
29/03/19	EB Football Club rent	30.00				30.00								30.00
														0.00
<b>TOTAL</b>		<b>24,933.98</b>	<b>22,578.70</b>	<b>125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,670.28</b>	<b>0.00</b>	<b>24,933.98</b>



## EAST BUDLEIGH WITH BICTON PARISH COUNCIL

## FIXED ASSET REGISTER

AS AT 31 March 2018

	£	£	Insured Value £
<b>OPENING BALANCE</b>			
Street furniture	887.47		Insured value includes statue and
Interpretation board	1,102.40		£51,442 interpretation board
Gates and fences (maintained and replaced)	887.47		Covered in street furniture
War memorial	887.47		£15,000
Statue (insurance value)	30,000.00		£36,000
Chairman's Seal of Office (cost value)	850.00		Covered in street furniture
Laptop computer	476.83		£1,200
Yettington telephone box	1.00		£0
			includes scammoid hire for installation
Projector and fittings (permanent fixture Village Hall)	870.90		(incremental direct cost of asset)
Hayes Lane car park and public conveniences	0.00		£0 Insured by Village Hall not EBPC
			£74,896
Yettington Village Hall - Septic Tank		748.40	Includes concrete (incremental direct cost of asset)
<b>Total</b>		<b>36,711.94</b>	
<b>ADDITIONS</b>			
Defibrillator	829.00	829.00	£0 Insured by adjacent pc for 1 year
<b>DISPOSALS</b>			
<b>Total</b>			
<b>Sale Proceeds</b>	0.00		
<b>Write off Total</b>	0.00	0.00	
<b>CLOSING BALANCE</b>			
		<b>37,540.94</b>	