

Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual Governance and Accountability Return 2017/18 Part 2

To be completed only by smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2017/18

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must** following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria;
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of gross annual income or gross annual expenditure **does not exceed** £25,000 and meet the qualifying criteria as set out in the Certificate of Exemption **are exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes both** the
 - a) **Certificate of Exemption**, page 3 and returns it to the external auditor
 - b) **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed by the authority.
 - **Section 2 – Accounting Statements (page 6)** to be completed by the authority.
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved **before 2 July 2018**.

Publication Requirements

Smaller authorities must publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2017/18**, page 4
- **Section 1 – Annual Governance Statement 2017/18**, page 5
- **Section 2 – Accounting Statements 2017/18**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, ie not complete** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2017/18 and return it to the external auditor for review.

The cost to the smaller authority for the review will be £200 +VAT.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

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

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2017/18, Sections 1 and 2

- Where an authority is exempt from the requirement for a limited assurance review, it need not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The authority **must** comply with Proper Practices in completing this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- You **should** inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.
- It is recommended that the authority has numerical and narrative explanations for significant variances in the accounting statements on **page 4**, should a question be raised by a local elector. There is guidance provided in the *Practitioners' Guide** that may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available should a question be raised by a local elector and/or an interested party?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Is an explanation of significant variations from last year to this year available, should a question be raised by a local elector and/or an interested party?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee?	✓	

*More guidance on completing this annual return is available in *Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, which can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

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Certificate of Exemption

To be completed only by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2018, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

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certifies that during the financial year 2017/18, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18:

£3084

Annual gross expenditure for the authority 2017/18:

£7104

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2). Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer

[Handwritten signature]

Date

06/06/18

Signed by Chairman

[Handwritten signature]

Date

06/06/18

Email

FostonTLC@cuHook.com

Telephone number

01904 468773

*Published web address (not applicable to Parish Meetings)

<http://Foston-Humtonleclay.ryeckleconnect.org.uk>

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2017/18

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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 2018.

The internal audit for 2017/18 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	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		✓	no petty cash
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic 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.			✓

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

15/05/2018

Name of person who carried out the internal audit

DIANE BROWN AL AUDITOR

Signature of person who carried out the internal audit

Diane P Brown

Date

15/05/2018

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

FOSTON AND THORNTON -LE-CLAY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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	N/A
			✓
			<i>has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</i>

This Annual Governance Statement is approved by this authority and recorded as minute reference:

APM 2018

dated

06/06/2018

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Section 2 – Accounting Statements 2017/18 for

FOSTON AND THORNTON-LE-CUAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	8801	13201	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	2500	2500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4191	584	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	1314	1497	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 authority's borrowings (if any).
6. (-) All other payments	977	5608	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	13201	9180	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	13201	9180	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	5103	5103	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	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/A		N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

[Signature]

Date 06/06/2018

I confirm that these Accounting Statements were approved by this authority on this date:

06/06/2018

and recorded as minute reference:

ARCM 208

Signed by Chairman of the meeting where approval of the Accounting Statements is given

[Signature]

Internal Audit Report for the Year ending 31st March 2018

Foston and Thornton-Le- Clay Parish Council

Prepared by Diane Brown Internal Auditor

Introduction

The role of an internal auditor is to ensure that there are robust controls in operation which ensure that a council is functioning effectively.

Internal auditing is an independent, objective assurance activity designed to improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

An effective Internal Auditor should not simply look at the finances of a parish council but should ensure that good working practices are in operation. This includes the examination of the policies and procedures of the organisation being audited.

The scope of this audit is to look at the policies and procedures currently in place, to examine the financial transactions for 2017/18 and to make recommendations for improvement. The report is completed in order of my audit template that I shared with Fiona Hill Parish Clerk and Responsible Financial Officer prior to my visit. The conclusions reached from the audit are based on the information given to me by Fiona.

If at the end of my visit I feel that I can sign of the Annual Return without qualification then I will do so. My report should go to full council and be discussed and the recommendations considered.

Previous Audits

The starting point of any audit is to look at the output from previous years internal and external audits. There were matters arising noted on the Annual Return from the external auditor regarding the Council's Reserve Policy, the incorrect date on the proper provision of public rights and the lack of a Risk Assessment Policy. The previous internal audit was carried out by the Yorkshire Local Councils Associations Internal Audit Service. The recommendations from the audit were discussed with Fiona and formed part of my recommendations going forward.

Audit Findings

Website

The starting point of my audit examination is the parish council Website. The website is becoming increasingly important to the operation of parish councils. It could be described as the shop front and is evidence of a proactive and professional organisation. A lot of the information that should be on a parish council is currently missing and that includes the last Annual Return, Standing Orders, Financial Regulations, minutes of meetings and the Disclosure of interests Forms (DPI) for councillors. It is important that the DPI forms for councillors are available, they are

not on the parish council website and on examination of the Ryedale District Council website I could only find the DPI forms for Councillors Cox, Pillow, Conlon and Waiker. The DPI forms should be on both websites and this should be rectified as soon as possible.

Owing to the lack of information on the council website the council is currently not compliant with the Transparency Code. It is recommended that the website is updated to ensure compliance as soon as possible.

Prior to the audit visit it is my practice to examine the minutes of the year being audited so that I can better prepare for the visit. There were no minutes on the parish council for 2017/18 which is disappointing. To be effective a website should be up to date and as evidence of local democracy the minutes should be available as soon as possible.

I looked at the hard copies of the minutes for 2017/18 and found them to be satisfactory.

Policies and Procedures

Although not on the website I examined the Standing Orders and the Financial Regulations and found them to be satisfactory, both had been adopted in 2017 and are fit for purpose. I noted good practice in the use of the Internal Controls procedure where the council had examined its financial controls in the year being audited which I found to be satisfactory. The council's Risk Assessment Policy was last updated in 2011 and is therefore out of date. Risk management is not just about financial management; it is about protecting the achievement of the council's objectives. Assessing and mitigating risks is therefore an ongoing exercise which should be reviewed at least annually.

The parish council has a reserve policy which was updated in the financial year being audited. At the close of 2017/18 the amount carried forward reduced from £13,200.75 to £9,180.75. This is encouraging as one of the issues highlighted by previous audits was the size of the reserves held. It is always an external audit comment if the reserves held are more than twice the precept. Within the reserves are ring-fenced funds of £4,296 and earmarked funds of £1,500 therefore current unplanned spend is £3,396. It is recommended that the parish council consider the future spend of this money for effective community benefit.

Appropriate Books of Account

I found that this area was satisfactory with good levels of audit trails and excellent working practices. All payments were supported by invoices, all expenditure was approved and VAT properly accounted for. I also noted a good budgetary process prior to the precept request though as stated above the council needs to ensure that the level of the council reserve is appropriate. I noted that expected income was fully received and banked.

I noted that the charges from the bank were quite high for such a small level of transactions being £50.17 for the year. Fiona said that she would contact the bank and determine if there was any way that they could be reduced.

Employees

Fiona is the only employee, she has a contract, the appropriate employment policies are in place and tax is properly applied. My only comment on this area is that I could not see evidence of an appraisal process. Being a good employer entails staff being given targets and guidance to ensure that they are able to carry out their duties effectively. Fiona is a qualified clerk and therefore has the skills to be an effective clerk but we all need a little support at times and also the acknowledgment of a job well done. The appraisal process properly applied supplies this and is good employment practice.

Asset Register

I examined the Asset Register and found it fit for purpose. It requires updating for 2017/18 purchase of the defibrillator.

Insurance Cover

I examined the insurance policy which is currently with Came and Co and found it fit for purpose. It is to be renewed in June 2018 and Fiona and I discussed the requirement for obtaining three quotes. This can be difficult if not all those firms approached supply quotes but the process has to be seen to be complied with.

New Legislation and Challenges posed to Parish Councils.

Fiona and I discussed the new EU legislation General Data Protection Regulation (GDPR) which becomes law in May 2018. This will have a large impact on larger Councils but I consider that the impact will not be the same for parish councils. Parish councils will be a low risk area however it is always good to be prepared for all eventualities and Fiona has the matter in hand and is aware of what is required.

Annual Return

Fiona had prepared section 2 of the Annual Return in draft and I could ascertain that the figures noted on it were correct. I could therefore sign the Annual internal audit report page of the Annual Return 2017/18 without qualification.

Conclusion and Recommendations

My audit concluded that there are good systems of financial control within the council.

Below are my recommendations for the forthcoming year there is nothing fundamental but hopefully helpful ideas to further enhance your financial operations.

- Improvements to the website which includes the Annual Return, Standing Orders, Financial Regulations, Minutes and the Disclosure of Interest Forms for councillors.
- Updating of the Risk Assessment Policy.
- To consider the effective spend of the portion of unplanned reserve monies for community benefit.

- Appraisal process for Fiona.
- Updating the Asset Register.

I would like to thank Fiona for her help with the internal audit process and to wish Foston and Thornton –Le - Clay Parish Council all the best in the coming year.

Diane Brown

Internal Auditor Foston and Thornton-Le –Clay Parish Council

20/05/2018

Foston & Thornton-le-Clay Parish Council

Bank Reconciliation as at 31 March 2018

Balance b/f 01 April 2017		13200.75	
Add receipts		3083.61	
		<u>16284.36</u>	
Less payments		7104.21	
Balance c/f		<u>9180.15</u>	

Balance at bank and in hand:

Investment account	2644.44	✓
Current account	6547.71	✓
Petty Cash	0.00	
	<u>9192.15</u>	

Unpresented items:

Ref	Amount		
100472	12.00		
	<u>0.00</u>	<u>12.00</u>	<u>9180.15</u>

Made up of:-

Ring Fenced Funding:	
Parish Plan	65.59
Phone Boxes	707.28
Rights of Way	200.00
Library	392.00
Consultations	194.46
Winter Weather	250.00
Grass Cutting	727.44
History Group	72.31
Defibrillator Appeal	338.76
Transparency Code (Website)	842.88
Good Neighbours	289.56
OAP Lunch Fund	216.06
	<u>4296.34</u>

Earmarked Funds 2018/2019 1500.00 (Allotments, Street Furniture)

Parish Council Funds (General Reserve)	<u>3383.81</u>
	<u>9180.15</u>

0.00

Foston & Thornton-le-Clay Parish Council

Income and Expenditure Account Year Ending 31 March 2018

31/03/2017		31/03/2018	Budget 2017-18	Budget 2018-19
	Income			
2500.00	Precept	2500.00	2500.00	2500.00
130.00	Allotment Rents	52.00		182.00
	OAP Lunch Fund - Account Closure	216.06		
300.00	Grants	212.88		
228.00	VAT Refund	30.27		
15.72	Bank Interest	12.40		10.00
	NYCC Grass Cutting Allowance	0.00		
3337.24	Defibrillator Appeal	0.00		
180	Miscellaneous - RDC Polling (Vill Hall)/YLCA Overpayment	60.00		
<u>6690.96</u>	Total Income	<u>3083.61</u>	<u>2500.00</u>	<u>2692.00</u>
	Expenditure			
251.85	Insurance	257.60	300.00	300.00
1252.56	Parish Clerk	1497.20	1400.00	1580.00
	Legal Expenses			
	Pension Auto Enrolment			
252.00	Village Hall Rent	156.00	310.00	160.00
118.00	Subscriptions	121.00	150.00	150.00
156.00	Audit Fees - £60.00 refunded, see income above	99.89	160.00	200.00
	History Group			
43.74	Parish/Emergency/Good Neighbours Community Schemes			
	Training		50.00	50.00
	Defibrillator	3945.00	250.00	
9.75	Bank Charges	50.17	5.00	10.00
	Ring-Fenced Funding Expenditure	141.90	200.00	
	VAT Refund			
61.32	Expenses - Parish Clerk	76.45	110.00	110.00
	Expenses - Events		50.00	50.00
	Allotment Expenditure		150.00	150.00
121.33	Capital Projects		200.00	200.00
24.27	VAT (To Reclaim)	759.00	50.00	
<u>2290.82</u>	Total Expenditure	<u>7104.21</u>	<u>3385.00</u>	<u>2960.00</u>
<u>4400.14</u>	Surplus/(Deficit)	<u>-4020.60</u>	<u>-885.00</u>	<u>-268.00</u>

Date: 02 May 2018