

# Annual Governance and Accountability Return 2018/19 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other 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 2018/19

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 for exemption; or
  - 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 that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both); and
  - b) The **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 and approved by the authority.
    - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a website **before 1 July 2019**.

## 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 2018/19**, page 4
- **Section 1 – Annual Governance Statement 2018/19**, page 5
- **Section 2 – Accounting Statements 2018/19**, 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, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2018/19 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

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 the Local Audit and Accountability Act 2014.

## Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2018/19, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2019. It should 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 Sections 1 and 2 of 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 if possible 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 6**, should a question be raised by a member of the public. 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 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- 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 approved 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 **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes 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 as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )	✓	

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Certificate of Exemption – AGAR 2018/19 Part 2

To be completed 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 2019, 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 2019 and a completed Certificate of Exemption is submitted notifying the external auditor.

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certifies that during the financial year 2018/19, 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 2018/19:

£ 3460 £00,000

Annual gross expenditure for the authority 2018/19:

£ 2961 £00,000

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:

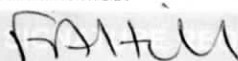
- The authority has been in existence since before 1st April 2015
- In relation to the preceding financial year (2017/18), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, 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 a copy submitted to the external auditor **either** by email **or** by post (not both).

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 1 July 2019. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

 SIGNED

08/05/2019

Signed by Chairman

Date

 SIGNED

08/05/2019

Email

Telephone number

FostonTLC@CWHook.com

01904 468773

\*Published web address

<https://Foston-Thorntonleclay Ryedaleconnect.org.uk>

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor.**



# Annual Internal Audit Report 2018/19

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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 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	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.			n/a
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. 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)	✓		
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.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable ✓

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

Name of person who carried out the internal audit

07/05/2019

DIANE BROWN

Signature of person who carried out the internal audit

Diane Brown

Date

07/05/2019

\*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 2018/19

We acknowledge as the members of:

FOSTON AND THORNTON-LE-CLAY P.C

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 2019, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

\*For any statement to which the response is 'no', an explanation should be published

This Annual Governance Statement was approved at a meeting of the authority on:

08/05/2019

and recorded as minute reference:

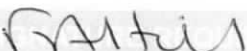
M1 APCM ENGE

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

Chairman

 REQUIRED

Clerk

 ED

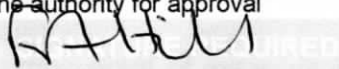
## Section 2 – Accounting Statements 2018/19 for

FOSTON AND THORNTON-LE-CLAY P.C.

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	13201	9180	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	584	960	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	1497	1665	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	5608	1295	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	9180	9680	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	9180	9680	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	5253	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 as a body corporate 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 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date

08/05/2019

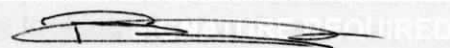
I confirm that these Accounting Statements were approved by this authority on this date:

08/05/2019

as recorded in minute reference:



Signed by Chairman of the meeting where the Accounting Statements were approved



## Internal Audit Report for the Year ending 31<sup>st</sup> March 2019

### Foston and Thornton-Le- Clay Parish Council

#### Introduction

My role as your auditor is to look at the systems currently in operation and to make objective and independent conclusions as to their effectiveness. Following on from this to make recommendations for the improvement of council processes.

The scope of this audit is to look at the policies and procedures currently in place, to examine the financial transactions for 2018/19 and to make recommendations for improvement. The conclusions reached from the audit are based on the information given to me by Fiona Hill, Parish Clerk and Responsible Financial Officer.

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

#### Recommendations from the Previous Audit

At the start of an audit I ascertain that the recommendations from my previous audit have been implemented. The action points in italics at the side of each of my previous recommendations note the action taken

- Improvements to the website which includes the Annual Return, Standing Orders, Financial Regulations, Minutes and the Disclosure of Interest Forms (DPI's) for councillors. *Standing Orders and Financial Regulations are now on the web site. From this visit I noted that the Annual Return was not on, part year of the minutes were also missing. Fiona stated that the DPI's were not on as all councillors were completing new ones after the recent elections.*
- Updating of the Risk Assessment Policy. *This has not been updated and will continue to be a recommendation.*
- To consider the effective spend of the portion of unplanned reserve monies for community benefit. *Action is being taken, but the Reserve Policy needs updating.*
- Appraisal process for Fiona. *This has not been actioned and will continue to be a recommendation.*
- Updating the Asset Register. *The Asset Register has been updated.*

#### Audit Findings

##### Website

Websites are becoming increasingly important to the operation of parish councils. It could be described as the shop front and is evidence of proactive and professional organisations.

The starting point of my audit examination is the parish council website. I complete some of my audit preparation prior to my visit by looking at council websites. I examine the minutes of the year being audited as this gives me essential information



as to the council activity in the year. Unfortunately, only the minutes April to November were available as the minutes December to March were missing. It is essential that time is taken each month to update the council's website.

The Annual Return for 2017/18 was also missing and the DPI's for councillors, although Fiona explained that this was because of the recent elections and all councillors were in the process of completing new ones. Fiona stated that they would be placed on the website when completed.

### Policies and Procedures

I examined the Standing Orders and the Financial Regulations and found them to be satisfactory. I noted good practice in the use of internal controls as I could see that councillors see and evidence bank reconciliations to the bank statements.

The controls in operation are not documented and it is good practice for councils to list their controls and review them. Section 1 of the Annual Governance Statement states that a council must maintain an adequate system of internal control, including measures designed to prevent and detect fraud, corruption and to review its effectiveness. A document listing the controls and their review would satisfy this requirement. This will be one of the recommendations from this audit.

At the last audit I noted that the council's Risk Assessment Policy was last updated in 2011. I recommended that it should be updated but this has not happened. It is a basic requirement of all organisations to determine the operational risks they face and the procedures they have in place to mitigate the risks identified.

Risk management is not just about financial management; it is about ensuring the achievement of the council's objectives. Assessing and mitigating risks is therefore an ongoing exercise which should be reviewed at least annually.

All organisations need a reserve policy which is reviewed at least annually. This should include an amount for a minimum working balance which is the amount of funds needed to carry out council business should there be any drastic future financial problems.

I examined the Council's reserve policy and in discussion with Fiona we agreed that to be fit for purpose it required more detail. The policy is generic and not specific to the service delivery of the council. The year-end carry forward for 2018/19 is £9,679.73 which remains more than twice the precept and could be challenged by external audit.

If challenged the current document would need revision as it does not include the detail required by the external auditor. The figures are made to fit the policy rather than the other way around. We agreed that the minimum working reserve should be £2,663, which is the amount currently held in the investment account.

All other monies should be considered as to how they are to be spent going forward with community beneficial projects identified.

### 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.

### Employees

Fiona is the only employee, she has a contract, the appropriate employment policies are in place and tax is properly applied. I noted at the last audit that Fiona does not have an annual appraisal. I did recommend that she had one but unfortunately this has not been actioned and will continue to be a recommendation.

Being a good employer entails staff being given targets and guidance to ensure that they can carry out their duties effectively. The appraisal process properly applied supplies this and is good employment practice.

### Asset Register

I examined the Asset Register and found it to be satisfactory.

### Insurance Cover

I examined the insurance policy which is currently with Zurich and found it fit for purpose.

### 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 signed off the Annual Return but noted that the council was not adequately applying risk management to its activities.

### 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

- Improvements to the website which includes the Annual Return and Minutes.
- Updating of the Risk Assessment Policy.
- To review the Reserve Policy and consider the effective spend of the portion of unplanned reserve monies for community benefit.
- Internal controls to be documented and reviewed annually.
- Appraisal process for Fiona.

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

12/05/2019

Foston & Thornton-le-Clay Parish Council

Bank Reconciliation as at 31 March 2019

Balance b/f 01 April 2018	9180.15
Add receipts	3460.18
	<u>12640.33</u>
Less payments	2960.60
Balance c/f	<u>9679.73</u>

Balance at bank and in hand:

Investment account	2663.62
Current account	7028.11
Petty Cash	0.00
	<u>9691.73</u>

Unpresented items:

Ref	Amount
100472	12.00

0.00

12.00

9679.73

0.00

Made up of:-

Ring Fenced Funding:

Parish Plan		65.59
Phone Boxes		707.28
Rights of Way	£200	60.00
Library		392.00
Consultations		194.46
Winter Weather	£250	150.01
Grass Cutting		727.44
History Group		72.31
Defibrillator Appeal		338.76
Transparency Code (Website)		842.88
Good Neighbours		289.56
The Lunch Fund		216.06
		<u>4056.35</u>

Earmarked Funds 2018/2019	£1500	1260.00
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Parish Council Funds (General Reserve)	<u>4363.38</u>
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9679.73

0.00





Date	Payee	Description	Ref	Chequ	Amount	Insurance	Clerk	Rent	Jobs	Expenses	Charges	Legal	Defibs	Training	Audit	Misc	S137	VAT	Incl&Exp
1/04/2018	Fiona Hill	alary		1005:0	2960.60	257.6	1665.48	144.00	63.00	17.68	96.1	0.00	0.00	0.00	136.7	479.99	0.00	0.00	2960.60
1/04/2018	VICA	subscription		1005:1	92.35		92.35												0.00
1/04/2018	Village Hall	hall Hire		1005:2	123.00			12.00			8.9								0.00
4/04/2018	HSBC	charges		1005:3	8.90														0.00
2/05/2018	Village Hall	hall Hire		1005:4	12.00			12.00											0.00
2/05/2018	Village Hall	hall Hire		1005:5	12.00			12.00											0.00
2/05/2018	Fiona Hill	alary		1005:6	129.71		129.71												0.00
5/05/2018	HSBC	charges		1005:7	8.45						8.4								0.00
6/06/2018	Fiona Hill	alary		1005:8	111.51		111.51												0.00
6/06/2018	HMRC	'AVE		1005:9	82.80		82.80												0.00
6/06/2018	Village Hall	hall Hire		1005:0	12.00			12.00											0.00
6/06/2018	Village Hall	cancelled		1005:1	136.73										136.7				0.00
6/06/2018	Diane Brown	Internal Audit		1005:2	10.30						10.3								0.00
4/06/2018	HSBC	charges		1005:3	111.19		111.19												0.00
1/07/2018	Fiona Hill	alary		1005:4	12.00			12.00											0.00
1/07/2018	Village Hall	hall Hire		1005:5	8.41						8.4								0.00
5/07/2018	HSBC	charges		1005:6	111.19		111.19												0.00
1/08/2018	Fiona Hill	alary		1005:7	99.99											99.99			0.00
1/08/2018	Marcon	and Bag Storage		1005:8	12.00			12.00											0.00
1/08/2018	Village Hall	hall Hire		1005:9	257.60	257.6													0.00
1/08/2018	Zurich	nsurance		1005:0	40.00				40.00										0.00
8/08/2018	ICO	subscription		1005:1	5.50						5.5								0.00
4/08/2018	HSBC	charges		1005:2	111.19		111.19												0.00
5/09/2018	Fiona Hill	alary		1005:3	12.00			12.00											0.00
5/09/2018	Village Hall	hall Hire		1005:4	9.58						9.5								0.00
4/09/2018	HSBC	charges		1005:5	12.00			12.00											0.00
3/10/2018	Village Hall	hall Hire		1005:6	111.19		111.19												0.00
3/10/2018	Fiona Hill	alary		1005:7	6.86						6.8								0.00
5/10/2018	HSBC	charges		1005:8	12.00			12.00											0.00
7/11/2018	Village Hall	hall Hire		1005:9	17.68		17.68			17.68									0.00
7/11/2018	Fiona Hill	alary		1005:0	7.96						7.9								0.00
7/11/2018	Fiona Hill	alary		1005:1	12.00			12.00											0.00
7/11/2018	Fiona Hill	alary		1005:2	111.19		111.19												0.00
7/11/2018	Fiona Hill	alary		1005:3	12.00			12.00											0.00
7/11/2018	Fiona Hill	alary		1005:4	17.68		17.68												0.00
4/11/2018	HSBC	total Charges		1005:5	8.22														0.00
4/11/2018	Fiona Hill	alary		1005:6	111.19		111.19												0.00
5/12/2018	Village Hall	hall Hire		1005:7	12.00			12.00											0.00
5/12/2018	M Duck	OW Sign Repairs		1005:8	140.00						140.00								0.00
5/12/2018	V Magson	street Furniture Refurbishment		1005:9	240.00						240.00								0.00
5/12/2018	HSBC	total Charges		1005:0	8.22														0.00
2/01/2019	Fiona Hill	alary		1005:1	111.19		111.19												0.00
2/01/2019	Village Hall	hall Hire		1005:2	12.00			12.00											0.00
4/01/2019	HSBC	total Charges		1005:3	8.22														0.00
6/02/2019	Village Hall	hall Hire		1005:4	111.19		111.19												0.00
6/02/2019	Fiona Hill	alary		1005:5	12.00			12.00											0.00
6/02/2019	Village Hall	total Charges		1005:6	6.86														0.00
4/02/2019	HSBC	total Charges		1005:7	111.19		111.19												0.00
6/03/2019	Fiona Hill	alary		1005:8	248.40		248.4												0.00
6/03/2019	HMRC	'AVE		1005:9	6.86														0.00
7/03/2019	HSBC	charges		1005:0	6.86														0.00

2960.60  
 VAT 0.00

Foston & Thornton-le-Clay Parish Council

Income and Expenditure Account Year Ending 31 March 2019

31/03/2018		31/03/2019	Budget 2018-19
	<b>Income</b>		
2500.00	Precept	2552.00	2500.00
52.00	Allotment Rents	130.00	182.00
216.06	OAP Lunch Fund - Account Closure	0.00	
212.88	Grants	0.00	
30.27	VAT Refund	759.00	
12.40	Bank Interest	19.18	10.00
60.00	Miscellaneous - Due to missing statement 268	0.00	
<u>3083.61</u>	<b>Total Income</b>	<u>3460.18</u>	<u>2692.00</u>
	<b>Expenditure</b>		
257.60	Insurance	257.60	300.00
1497.20	Parish Clerk	1665.48	1580.00
	Legal Expenses		
	Pension Auto Enrolment		
156.00	Village Hall Rent	144.00	160.00
121.00	Subscriptions	163.00	150.00
99.89	Audit Fees - £60.00 refunded, see income above	136.73	200.00
	History Group		
	Parish/Emergency/Good Neighbours Community Schemes		
	Training		50.00
3945.00	Defibrillator	0.00	
50.17	Bank Charges	96.12	10.00
141.90	Ring-Fenced Funding Expenditure	479.99	
	VAT Refund		
76.45	Expenses - Parish Clerk	17.68	110.00
	Expenses - Events		50.00
	Allotment Expenditure		150.00
	Capital Projects		200.00
759.00	VAT (To Reclaim)	0.00	
<u>7104.21</u>	<b>Total Expenditure</b>	<u>2960.60</u>	<u>2960.00</u>
<u>-4020.60</u>	<b>Surplus/(Deficit)</b>	<u>499.58</u>	<u>-268.00</u>

Date: 10 April 2019