

# 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](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## 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.

### Leebotwood and Longnor Parish Council

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: £8807

Annual gross expenditure for the authority 2017/18: £5063

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.

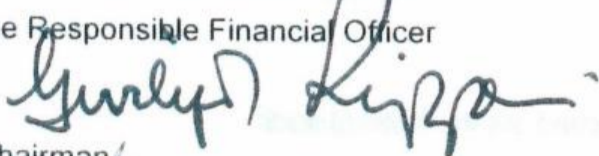
By signing this **Certificate of Exemption** you are confirming that:

- 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.**

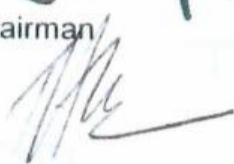
Signed by the Responsible Financial Officer



Date

16-5-18

Signed by Chairman



Date

22.5.18

Email

parishclerkll@gmail.com

Telephone number

01938 554065 or 07799888:

\*Published web address (not applicable to Parish Meetings)

<http://www.leebotwoodandlongnorpc.org>

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

# Annual Internal Audit Report 2017/18

## LEEBOTWOOD & LONGNOR PARISH COUNCIL

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.	None		✓ held.
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 <del>income and expenditure</del> ), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
<b>K. (For local councils only)</b>			
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

15/05/17 & 16/05/17

Name of person who carried out the internal audit

MRS S D HACKETT

Signature of person who carried out the internal audit



Date

17/05/18

**D** \*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). Reserves held were considered high; council need to reconsider the viability of their earmarked reserves/projects.

\*\*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:

### Leebotwood and Longnor 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' 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.	✓		<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:

dated

16/1/18

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

Chairman

Clerk

*[Handwritten signatures of Chairman and Clerk]*

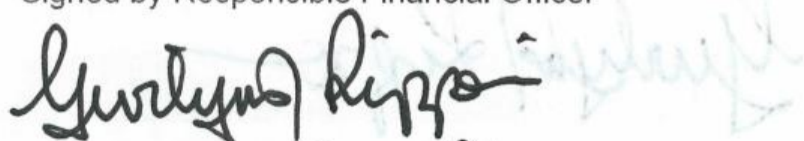
## Section 2 – Accounting Statements 2017/18 for

### Leebotwood and Longnor Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	16599	17711	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	6380	6450	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2157	2357	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	2802	3388	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	4623	1675	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	17711	21455	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	17711	21455	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	5300	5300	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.
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

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



Date 16-5-18.

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

16-5-2018

and recorded as minute reference:

44-18C

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



# INTERNAL AUDIT REPORT 2017-18

## LEEBOTWOOD & LONGNOR PARISH COUNCIL

### 1 INTRODUCTION

The following audit areas were examined:

Accounting Records; Bank Reconciliations; Receipts, Payments; Council Policies; Insurance; Risk Register Assessment; Payroll; & Council Minutes, Council's Internal Control arrangements and Annual Governance & Accountability Returns (AGAR) for 2017/18 including the Certificate of Exemption.

These meet the internal control objectives as listed on page 4 of the AGAR.

### 2 OVERALL

The standard of administration and system of internal controls relating to the audit areas examined was considered satisfactory; with the following exceptions:

- The Payments Ledger/ Accounts requires improvement.
- Appreciation of the Council's Reserves and Budget Monitoring requires improvement to ensure public funds are being used efficiently.

Having completed a comprehensive examination of Council records presented to me I have completed the Annual Internal Audit Report positively. Please note the additional administration issues noted and highlighted at the end of the report.

### 3 DETAILED FINDINGS & RECOMMENDATIONS

The following outlines the areas covered during the internal audit which support the above statement; areas of concern are highlighted.

A Appropriate accounting records have been properly kept throughout the financial year.

The primary accounts record examined contained within the Accounts Pack (hard copy); were found to be incomplete; as the Payments Summary did not record details of cheque payments 369-371; these payments were however recorded in Total Payments. A comprehensive analysis of receipts and payments; was presented in the Payments & Receipts Account but not the ledger; which comprised only of VAT; General Admin ad Salaries.

B The Council complied with its financial regulations, payments were supported by invoices/vouchers, and all expenditure was approved and VAT was appropriately accounted for.

Total payments for the year £5,063. All payments (which included the 3 missing payments per the Ledger) were examined and were agreed to the bank statements and financial accounts. Council Minutes presented did not support the following payments as resolved as authorised:

Cheque numbers 364; 367; 368; 369; 370 and 371. (Please note March 2018 meeting minutes were not presented to the Auditor.)

Council's approval of the payment was evidenced by usually two councillors initialing/signing the cheque stub, and invoice. This demonstrates good internal control. There were no cancelled cheques.

Payments examined complied with the Council's Financial Regulations. VAT was appropriately accounted for in the Payments Ledger and VAT relating to 2016/17 was successfully claimed.

C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

The Clerk has submitted a risk assessment which had been adopted by Council in 2016; it appears to be the one which was resolved and adopted by Council at its 17 May 2017 meeting. **In order to be most effective the Risk Assessment requires updating.**

During the year the Council has demonstrated its internal management of perceived risks by reviewing its insurance needs, approving payments, checking a number of in year bank reconciliations.

D The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored by the council; and reserves were appropriate.

In Year Budget Monitoring – Council received a budget monitoring report together with a 2018 Budget Projection at its January meeting. Given the size of the Council and the in-year changes in Clerk this was considered adequate.

Precept/Budget 2018-19 – The Council resolved to set a precept of £6,450 at its January 2018 meeting which is supported by the Clerk's Budget Projections report. Council also resolved to adopt an expenditure budget of £6,450, with the precept being the only expected income.

Reserves - The yearend balance of £21,455 is considered to be high. The Council's Restricted Funds cfd balances total £17,400. Their previous year balance bfd totaled £13,050.

**It is evident that the Council needs to consider whether some of the projects earmarked remain viable as such Reserve balances continue to increase. It is also relevant that grant income relating to Highways/Environmental Maintenance and Transparency are not included in these Restricted Reserves; although received they have not been spent in year. Grants received should be spent on the purpose of the grant.**

**The Clerk/RFO has prepared a Variance Report; however I would recommend it is adjusted to meet with the External Auditor's recommended format and that more attention is given to explaining the Reserves.**

Overall the internal control objective has been met; however the level of high reserves requires more justification.

E Expected income was fully received, based on correct prices, properly recorded and banked.

Total receipts for the year were £8,807. These were satisfactorily traced to banking records and supporting documentation which comprised mainly of a Precept receipt of £6,450; Environment Maintenance grant of £1,131, and Transparency Grant £1210, and VAT reclaim of £10, the remainder being interest earned. The internal control objective has been met.



F Petty Cash Float - No petty cash float is held by the Clerk.

G Salaries to employees and allowances to members were paid in accordance with the Council's approvals and PAYE & NI requirements were properly applied

There have been 2 clerks during the year; their salary payments as detailed in the accounts; and HMRC payments have been agreed to HMRC RTI reports in the case of the former Clerk and the current Clerk's P60. All payments have been approved and authorised by the Council.

**The current Clerk's contract was not available to support payments made.** The Clerks' mileage costs have been included as Staff Costs on the Annual Return. Members did not receive allowances. The internal control objective has been met.

H Asset and investments registers were complete and accurate and properly maintained The Council's fixed asset register/inventory as at 31/3/18 was examined and found to detail assets at their cost and replacement values where the value is unknown. Total £5,300. No in year movement was noted. Council is required to adopt the Fixed Asset Register each year. The Council is insured with AXA Insurance UK; the current policy expires on 31/5/18. The internal control objective has been met.

I Periodic and Year-End Bank Reconciliations were properly carried out.

A year end bank reconciliation has been carried out by the Clerk/RFO and re performed and independently agreed by the Auditor. However only a mini statement was available for the Deposit Account; I would recommend that this is verified by the Bank as accurate asap . **(The mini statement can be easily reproduced and therefore is not a reliable independent record.)** It was noted that periodic bank reconciliations have been carried out and presented to Council for approval at least 3 times during the year. The internal control objective has overall been met.

J Annual Governance & Accountability Return (AGAR) 2017/18; Certificate of Exemption (page 3); Statement of Accounts (page 6) and Variance Analysis.

The AGAR's Certificate of Exemption has been correctly completed by the Clerk/RFO and is to be presented to Council at its next meeting for certification.

The AGAR's, Statement of Accounts has been correctly compiled on a receipts and payments basis based on the accounting records made available.

K Trust Funds - The Council is not responsible for a trust fund.

L Council Meetings

A review of Council meeting minutes confirmed that the necessary number of councillors were in attendance achieving the required quorum. Council minutes sighted were not all appropriately signed as accurate. Councillors' Acceptance of Office paperwork were not presented for audit. **These matters require rectification/clarification.**

Should members of the Council or Clerk have any queries with this report please do not hesitate to contact me. I would like to thank Gwilym for his assistance during the audit.

Best Regards,

*S D Hackett*

SDH Accounting & Audit Services Gonsal House Condover Shrewsbury SY5 7EX  
16 May 2018



Council: Leebotwood and Longnor Parish Council
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**Section 1 The Annual return analysis**

Year ending	31/03/2017	31/03/2018
1. Balances brought forward	16599	17711
2.+ annual precept	6380	6450
3.+ Total other receipts	2157	2357
4.- staff costs	2802	3456
5.- Loan / interest / cap repayment	0	0
6.- total other repayments	4623	1607
7.= balance of	17711	21455
8. total cash & investements	17711	21455
9. Total fixed assests	5300	5300
10. Total borrowing	0	0

**Bank Reconciliation**

<b>Cash Book</b>	
Balance brought forward	17711.17
Add Receipts	8807.39
Less Payment	5063.22
Balance of	21455.34

<b>Bank Balances</b>	
Current account	11423.71
Money manager	10238.68
Uncashed cheques	207.05
Balances @ 31/3/2018	21455.34



**STATEMENT OF ACCOUNTS**      2017 - 2018  
**LEEBOUWOOD AND LONGNOR PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS**

**SECTION 1**

	2016/2017 This year	2016/2018 This year	Diffce
1. Balances brought forward	16,599	17,711	
2. Annual Precept	6,380	6,450	
3. Other Receipts	2,157	2,357	
4. Staff Costs	2,802	3,388	586 a
5. Loan Interest and Capital Repayments	0	0	
6. Total other payments	4,623	1,675	-2,948 b
7. Balance Carried Forward	17,711	21,455	
8. Total Cash & Investments	17,711	21,455	3,744 c
9. Total Fixed Assets	5,300	5,300	
10. Total Borrowings	0	0	

a      Increase

Increased SCP point for clerk due to qualifications

b.      Decrease

No payment to village halls on this occasion  
grants were usually given to the amount of £1500 per hall

and other minor adjustments

c      Increase

The Council are exploring purchasing play equipment for the community  
and as such £15k is earmarked for this project.  
There is a delay due to identifying a suitable location

STATEMENT OF ACCOUNTS  
RECEIPTS AND PAYMENTS

DATE	DESCRIPTION	AMOUNT	CHECK NO.
1/1/17	Balance Forward	1,234.56	
1/15/17	Contribution	500.00	101
2/1/17	Contribution	750.00	102
3/1/17	Contribution	1,000.00	103
4/1/17	Contribution	1,250.00	104
5/1/17	Contribution	1,500.00	105
6/1/17	Contribution	1,750.00	106
7/1/17	Contribution	2,000.00	107
8/1/17	Contribution	2,250.00	108
9/1/17	Contribution	2,500.00	109
10/1/17	Contribution	2,750.00	110
11/1/17	Contribution	3,000.00	111
12/1/17	Contribution	3,250.00	112
12/31/17	Balance Forward	32,500.00	

The undersigned hereby certifies that the above is a true and correct statement of the receipts and payments of the parish for the year ending December 31, 2017.

\_\_\_\_\_  
 Parish Secretary

\_\_\_\_\_  
 Parish Treasurer