

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 or from 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.

Wissett Parish Council

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: £5,329 AMOUNT £00,000

Annual gross expenditure for the authority 2018/19: £6,957 AMOUNT £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



16/05/2019

✗ Signed by Chairman

Date



16/05/2019

Email

Telephone number

wissettparishclerk@outlook.com

07770 647546

*Published web address

www.wissett.onesuffolk.net

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. - EMAILED 21/5/19

Annual Internal Audit Report 2018/19

Wissett 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 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.	✓		
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. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)	✓		
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).

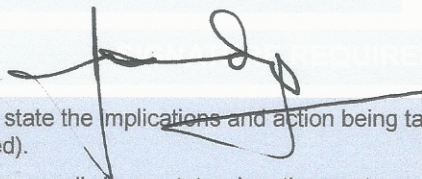
Date(s) internal audit undertaken

15/05/2019

Name of person who carried out the internal audit

JOHN ALBERT ANDERSON

Signature of person who carried out the internal audit



Date

15/05/2019

*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:

Wissett 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 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.	✓		<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 as a body corporate it is a sole managing trustee of a local trust or trusts.</i>		

*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:

16/05/2019

and recorded as minute reference:

Finance line one

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

Chairman

Clerk




✗

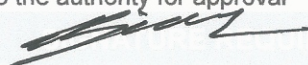
Section 2 – Accounting Statements 2018/19 for

Wissett Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	29,416	28,802	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	3,480	3,646	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,527	1,683	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	1,302	1,102	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	4,319	5,854	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	28,802	27,175	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	28,802	27,175	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	11,158	13,190	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.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

16/05/2019

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

16/05/2019

as recorded in minute reference:

Finance line one

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



X

WISSETT PARISH COUNCIL

Notes to Accompany Annual Return for the Financial year ended 31st March 2019

A detailed copy of the Parish Councils income and expenditure spreadsheet is enclosed.

Copies of year end statements from both accounts are enclosed.

Explanation of differences between YE 2018 and YE 2019 in section 2 are;

- Box 1 Monies used from reserves for unbudgeted expenditure, purchase of defibrillator, 2 salt/grit bins to replace damaged, "Battles Over" event.
- Box 3 We received a payment of £819.20 in the year 17/18 from the Government Transparency Fund for the purchase of a laptop and staff costs for web set up and staff costs. Two £500 donations totalling £1,000 toward the defibrillator purchase offset and increased the receipts for the year.
- Box 4 Salary as per NALC guidelines. An additional £244.16 was paid in 17/18 from monies received from the Government Transparency Fund scheme to cover website setup & staff costs. 18/19 is at normal NALC rates.
- Box 6 Higher spend mainly due to purchase of Defibrillator, 2x salt/grit bins and contributions to village event.
- Box 9 The Assets Register increase is due to the purchase of a defibrillator and two salt/grit bins.

The reserves held in the Business Saver Account are the balance from a bequest made to the Village by a Mr Reggie Elvin of Bleach Farm around 14 years ago, and the Community Benefit received from LightSource. They are not deposits made from the Precept. This money was given to us for the benefit of the Village, and as such is used for items outside of the normal day to day requirements of the Village. Current planned expenditure includes the potential further investment into the community speed watch scheme and ANPR system, donations towards works on the Village Hall (expected to be around £15,000), continued works to the graveyard and the refurbishment of the Village Sign.

Bill Simpson
Wissett Parish Clerk
6th April 2019

WISSETT PARISH COUNCIL INCOME AND EXPENDITURE ACCOUNTS FOR 1 APRIL 2018 TO 31 MARCH 2019

CURRENT ACCOUNT 80975532

TRANS	PAYEE/RECEIPT	CHQ NO	INCOME	EXPENDITURE	VAT inc	BALANCE	Date Cleared	Cleared	Power / Note
BAL C/FWD	From YE Audited Accounts					£ 1,440.36		£1,440.36	
18/04/2018	EON	DD		X £ 30.53	£1.45	£ 1,409.83	18/04/2018	£1,409.83	Electricity for field
27/04/2018	Waveney District Council		£ 1,823.00	P	£0.00	£ 3,232.83	27/04/2018	£3,232.83	1st precept instalement 18/19
14/05/2018	Mr W Simpson	100532		S £ 541.74	£0.00	£ 2,691.09	08/06/2018	£2,691.09	6 Months salary
14/05/2018	Wissett Parochial Church Coun	100533		X £ 980.00	£0.00	£ 1,711.09	31/07/2018	£1,711.09	Churchyard Grant
14/05/2018	Wissett Web	100534		X £ 100.00	£0.00	£ 1,611.09	05/11/2018	£1,611.09	Grant
14/05/2018	Suffols Assn. of Local Councils	100535		X £ 135.35	£0.00	£ 1,475.74	29/05/2018	£1,475.74	Annual membership
06/06/2018	From Peter Aldous		£ 500.00	O	£0.00	£ 1,975.74	08/06/2018	£1,975.74	Donation toward defibrillator
10/06/2018	J S Harris	100536		X £ 142.58	£0.00	£ 1,833.16	20/07/2018	£1,833.16	Tap and work on water supply for field
15/06/2018	David Andrews	100537		X £ 433.77	£0.00	£ 1,399.39	20/07/2018	£1,399.39	Village Hall insurance (DA paid by card)
01/06/2018	HMRC		£ 331.49	O	£0.00	£ 1,730.88	01/06/2018	£1,730.88	Vat refund 17/18
01/06/2018	Ash Farm Partners		£ 100.00	O	£0.00	£ 1,830.88	01/06/2018	£1,830.88	Rent land near Rumburgh
09/07/2018	EON	DD		X £ 21.24	£1.01	£ 1,809.64	09/07/2018	£1,809.64	Electricity for field
16/07/2018	Linard Russell		£ 160.00	O	£0.00	£ 1,969.64	16/07/2018	£1,969.64	Rent for alotments
08/09/2018	Business Services at CAS	100538		X £ 258.92	£0.00	£ 1,710.72	05/10/2018	£1,710.72	Parish insurance 18/19
01/09/2018	Waveney District Council		£ 1,823.00	P	£0.00	£ 3,533.72	26/09/2018	£3,533.72	2nd precept instalement 18/19
06/10/2018	Business Services at CAS	100539		X £ 11.39	£0.00	£ 3,522.33	24/10/2018	£3,522.33	Addition of defib to insurance
25/10/2018	East of England Ambulancs Ser	100540		X £ 1,732.20	£276.20	£ 1,790.13	21/11/2018	£1,790.13	Defibrillator
15/11/2018	Mr W Simpson	100541		S £ 560.46	£0.00	£ 1,229.67	26/11/2018	£1,229.67	6 Months salary
15/11/2018	IRD & PM Harris	100542		X £ 396.00	£66.00	£ 833.67	26/11/2018	£833.67	Cutting grass on playing field
23/09/2018	EON	DD		X £ 17.13	£0.93	£ 816.54	08/10/2018	£816.54	Electricity for field
25/10/2018	Halesworth Town Council		£ 18.72	O		£ 835.26	26/10/2018	£835.26	VAS insurance payment
03/11/2018	Norse Commercial Services	100543		X £ 329.42	£54.90	£ 505.84	22/11/2018	£505.84	Grass and ditch cutting
03/11/2018	John H Howlett	100544		X £ 291.60	£48.60	£ 214.24	23/11/2018	£214.24	2 x Salt / Grit Bins
06/11/2018	Tony Goldson		£ 500.00	O		£ 714.24	06/11/2018	£714.24	Defibrillator donation
06/11/2018	Spexhall Parish Council		£ 18.72	O		£ 732.96	06/11/2018	£732.96	VAS insurance payment
15/11/2018	J S Harris	100545		X £ 44.62	£0.00	£ 688.34	30/11/2018	£688.34	Drain off and insulation field tap
15/11/2018	Mrs Louise Harris	100546		X £ 445.91		£ 242.43	20/11/2018	£242.43	Battles Over event costs
15/11/2018	Mrs Hannah Pretty	100547		X £ 52.50		£ 189.93	26/11/2018	£189.93	Battles Over event costs
12/12/2018	Chadd Electrical	100548		X £ 52.50	£0.00	£ 137.43	01/02/2019	£137.43	Repair of light on field
19/12/2018	Community Action Suffolk	100549		X £ 60.00	£10.00	£ 77.43	25/01/2019	£77.43	Web hosting
19/12/2018	From deposit account		£ 500.00	O		£ 577.43	19/12/2018	£577.43	Top up low account
10/01/2019	EON	DD		X £ 25.06	£1.19	£ 552.37	10/01/2019	£552.37	Electricity for field
08/03/2019	Waveney District Council	100550		X £ 30.00		£ 522.37		£552.37	Rent for allotment land
08/03/2019	Suffols Assn. of Local Councils	100551		X £ 123.60	£20.60	£ 398.77		£552.37	Training course Frank Burton
22/03/2019	EON	DD		X £ 23.24	£1.11	£ 375.53	22/03/2019	£529.13	Electricity for field
14/03/2019	Symon Clarke	100552		X £ 117.00		£ 258.53		£529.13	Reimburse for planning on village hall
Sum of VAT to reclaim					£481.99				

DEPOSIT ACCOUNT 90060887

TRANS	PAYEE/RECEIPT	CHQ NO	INCOME	EXPENDITURE	BALANCE	Date Cleared	Cleared	Power / Note
					£ 27,361.85		£27,361.85	
01/06/2018	Interest		£ 13.64	O	£ 27,375.49	01/06/2018	£27,375.49	
01/09/2018	Interest		£ 13.65	O	£ 27,389.14	01/09/2018	£27,389.14	
01/12/2018	Interest		£ 13.66	O	£ 27,402.80	10/12/2018	£27,402.80	
19/12/2018	Top up bank account			O: £ 500.00	£ 26,902.80	19/12/2018	£26,902.80	
01/03/2019	Interest		£ 13.46	O	£ 26,916.26	01/03/2019	£26,916.26	
					£ 26,916.26		£26,916.26	

			Balance =		£ 27,174.79	Cleared =		£27,445.39	Combines 2 Accounts
Opening Balance	£	28,802.21	Totals;						
P= Precept	£	3,646.00	Income;						
O= Other Income	£	1,683.34	£	5,329.34					
S= Staff Costs	-£	1,102.20	Expenditure;						
X= Other Expenditure	-£	5,854.56	-£	6,956.76					
Total	£	27,174.79	-£	1,627.42					

MG 002741 F1V1920A 709F30Y6C00081 35700 9410184355 C



MR W C SIMPSON
WISSETT PARISH COUNCIL
10 THE STREET
WISSETT
HALESWORTH
IP19 0JE



Your Business accounts – at a glance

Up-to-date account information

To get your current balances or find out about other accounts you have that aren't listed here, log on to online banking (if you're registered), or call us on 0345 605 2345 .

Your balances on 29 March 2019

Business Current Accounts

Community Account Statement	£529.13
.....	
Sort Code 20-92-08 • Account No 80975532	

Business Savings Accounts

Business Premium Account	£26,916.26
.....	
Sort Code 20-92-08 • Account No 90060887	

This is the end of your account summary.

BUDGET FOR 2018/19

INCOME		BUDGET 2018-19 PCM 16/11/17	MAY 2018-19 PROJECTED	JULY 2018-19 PROJECTED	SEPT 2018-19 PROJECTED	NOV 2018-19 PROJECTED	Jan-19 2018-19 PROJECTED	Mar-19 2018-19 YEAR END	BUDGET 2019-20 PLAN	
INCOME	Cat;									
PRECEPT	Precept	£3,646.00	£3,646.00 A	£3,646.00 A	£3,646.00 A	£3,646.00 A	£3,646.00 A	£3,646.00 A	£3,812.00	+/- 4.55%
ALLOTMENT RENT	Assett	£160.00	£160.00 E	£160.00 E	£160.00 A	£160.00 A	£160.00 A	£160.00 A	£160.00	0.00%
FIELD RENT	Assett	£100.00	£100.00 E	£100.00 A	£100.00 A	£100.00 A	£100.00 A	£100.00 A	£100.00	0.00%
VAS Insurance from other Parishes	Ins	£78.00	£78.00 E	£78.00 E	£78.00 E	£74.88 A	£74.88 A	£74.88 A	£80.00	6.84%
Interest (Deposit AC)					£27.29 A	£27.29 A	£27.29 A		£50.00	#DIV/0!
VAT refund	VAT	£306.02	£331.49 A	£331.49 A	£331.49 A	£331.49 A	£331.49 A	£331.49 A	£449.09	35.48%
Defibrillator contribution P Aldous		£0.00	£0.00	£500.00 A	£500.00 A	£500.00 A	£500.00 A	£500.00 A	£0.00	-100.00%
Defibrillator contribution T Goldson		£0.00	£500.00 E	£500.00 E	£500.00 E	£500.00 A	£500.00 A	£500.00 A	£0.00	-100.00%
TOTAL Income		£4,290.02	£4,815.49	£5,315.49	£5,342.78	£5,339.66	£5,339.66	£5,312.37	£4,651.09	#DIV/0! -12.45%
EXPENDITURE	Cat;									
STATIONERY/EXPENSES	Admin	£150.00	£150.00 E	£150.00 E	£150.00 E	£150.00 E	£150.00 E	£0.00 A	£150.00	
EXTERNAL AUDIT REPORT	Admin	£30.00	£30.00 E	£30.00 E	£0.00 A	£0.00 A	£0.00 A	£0.00 A	£0.00	
TRAINING BUDGET	Admin	£400.00	£400.00 E	£400.00 E	£400.00 E	£400.00 E	£400.00 E	£123.60 A	£400.00	223.62%
General Data Protection Regulations	Admin added Nov 17	£350.00	£350.00 E	£350.00 E	£350.00 E	£350.00 E	£350.00 E	£0.00 A		
SALC Web Site Hosting	Admin	£60.00	£60.00 E	£60.00 E	£60.00 E	£60.00 E	£60.00 A	£60.00 A	£60.00	0.00%
WDC ALLOTMENT RENT	Asset	£30.00	£30.00 A	£30.00 A	£30.00 A	£30.00 A	£30.00 A	£30.00 A	£30.00	0.00%
FIELD MAINTENANCE FEES	Asset	£480.00	£480.00 E	£480.00 E	£480.00 E	£396.00 A	£396.00 A	£396.00 A	£450.00	13.64%
Grass cutting by V/Hall & Picnic area	Asset	£400.00	£384.32 A	£384.32 A	£384.32 A	£329.42 A	£329.42 A	£329.42 A	£400.00	21.43%
Upkeep of planting around field	Asset added Sept 17	£150.00	£120.00 E	£120.00 E	£120.00 E	£120.00 E	£120.00 E	£0.00 A	£130.00	
CHURCHYARD GRANT	Grant	£980.00	£980.00 A	£980.00 A	£980.00 A	£980.00 A	£980.00 A	£980.00 A	£980.00	0.00%
WISSETT WEB	Grant	£100.00	£100.00 A	£100.00 A	£100.00 A	£100.00 A	£100.00 A	£100.00 A	£100.00	0.00%
Halesworth free parking contribution	Grant	£250.00	£250.00 A	£250.00 A	£250.00 A	£250.00 A	£250.00 A	£250.00 A	£250.00	0.00%
WPC INSURANCE (Inc VAS)	Ins	£260.00	£260.00 E	£260.00 E	£258.92 A	£258.92 A	£258.92 A	£258.92 A	£270.00	4.28%
VILLAGE HALL INSURANCE	Ins	£450.00	£450.00 E	£433.77 A	£433.77 A	£433.77 A	£433.77 A	£433.77 A	£460.00	6.05%
CLERK SALARY	Sal	£1,070.00	£1,120.92 E	£1,120.92 E	£1,120.92 E	£1,102.20 A	£1,102.20 A	£1,102.20 A	£1,125.00	2.07%
SALC SUBSCRIPTION	Subs	£140.00	£135.35 A	£135.35 A	£135.35 A	£135.35 A	£135.35 A	£135.35 A	£140.00	3.44%
Community Action Suffolk Subscription	Subs	£0.00	£0.00 A	£0.00 A	£0.00 A	£0.00 A	£0.00 A	£0.00 A	£0.00	
ELECTRICITY TARIFF & usage	Utility ESTIMATE	£250.00	£250.00 E	£250.00 E	£250.00 E	£250.00 E	£250.00 E	£117.20 A	£150.00	27.99%
Water Supply to Village Field	Utility added Nov 17	£0.00		£100.00 E	£200.00 E	£200.00 E	£200.00 E	£0.00	£100.00	
Wissett Dragons	Misc added Nov 17	£0.00	£50.00 E	£50.00 E	£50.00 E	£0.00 A	£0.00 A	£0.00 A	£0.00	
Defibrillator Purchase and Annual Charge	Asset added Mar 18		£1,500.00 E	£1,500.00 E	£1,500.00 E	£1,732.20 A	£1,732.20 A	£1,732.20 A	£50.00	-97.11%
Battles Over event	Misc added Jul 18	£0.00			£500.00 E	£445.91 A	£445.91 A	£445.91 A	£0.00	
Village litter pick	Misc added Jul 18	£0.00			£50.00 E	£50.00 E	£50.00 E	£0.00	£50.00	
Grit/Salt bins x 2	Asset added Jul 18	£0.00			£500.00 E	£291.60 A	£291.60 A	£291.60 A	£0.00	
Village Sign Refurbishment	Asset Added Nov 18	£0.00						£0.00	£1,500.00	
2019 Election Costs	Admin Added Nov 18	£0.00						£0.00	£200.00	
Village Hall Renovations	Asset Added Nov 18	£0.00						£117.00 A	£15,000.00	
TOTAL Expenditure		£5,550.00	£7,100.59	£7,184.36	£8,303.28	£8,065.37	£8,065.37	£6,903.17	£21,995.00	218.62%
Projected income v expenditure		-£1,259.98	-£2,285.10	-£1,868.87	-£2,960.50	-£2,725.71	-£2,725.71	-£1,590.80	-£17,343.91	
Potentially from Premium Account		-£1,259.98	-£2,285.10	-£1,868.87	-£2,960.50	-£2,725.71	-£2,725.71	-£1,590.80	-£17,343.91	
CURRENT BALANCE AT BANK AS PER LAST STATEMENT DATED;			10/05/18	14/07/18	10/09/18	15/11/18	10/01/19	08/03/19		
Current Account balance	Y/E	£1,440.36	£3,232.83	£3,465.99	£2,069.64	£4,042.64	£664.87	£552.37		
Premium Account balance	Y/E	£27,361.85	£27,361.85	£27,375.49	£27,389.14	£27,389.14	£26,902.80	£26,916.26		
Total		£28,802.21	£30,594.68	£30,841.48	£29,458.78	£31,431.78	£27,567.67	£27,468.63		

Village Assets

Asset	Date	Owned By	Value	Value	Value	Value	Value	Value	Notes
	Where known		2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	
			Audit	Audit	Audit	Audit	Audit	Audit	
							Projected	Projected	
Village Field	24/09/2010	Wissett Parish Council	£11,500.00	£11,500.00	£11,500.00	£6,500.00	£6,500.00	£6,500.00	File found Aug 2016. Purchased 2010
Land near Rumburgh		Wissett Parish Council		£1.00	£1.00	£1.00	£1.00	£1.00	BDO advised to reduce from audit val of £15k June 17
Village Tent		Wissett Community Council		£1.00	£1.00	£1.00	£1.00	£1.00	Included in Parish Council insurance
Village Hall		Wissett Parish Hall Committee		£1.00	£1.00	£1.00	£1.00	£1.00	WPC pays insurance
Car park signs	17/12/2011	Wissett Parish Council		£102.00	£102.00	£102.00	£102.00	£102.00	
Kiosk on field	26/03/2015	Wissett Parish Council		£350.00	£350.00	£350.00	£350.00	£350.00	£350 paid was materials only
Village Sign	19/05/2012	Wissett Parish Council		£350.00	£350.00	£350.00	£350.00	£350.00	This was cost of restoration
Picnic Table & Chairs on Field	28/05/2012	Wissett Parish Council		£486.00	£486.00	£486.00	£486.00	£486.00	
Jubilee Bench on Field	13/04/2012	Wissett Parish Council		£429.99	£429.99	£429.99	£429.99	£429.99	
Notice Board on Hall		Wissett Community Council		£1.00	£1.00	£1.00	£1.00	£1.00	
Notice Board opp Plough		Wissett Parish Council		£1.00	£1.00	£1.00	£1.00	£1.00	
Allotments		Waveney District Council		£1.00	£1.00	£1.00	£1.00	£1.00	Rented from Waveney DC
Trees planted	15/03/2013	Wissett Parish Council		£460.00	£0.00	£0.00	£0.00	£0.00	Removed as fixed assets as requested BDO Sept 15
Planting around play area	30/01/2012	Wissett Parish Council		£504.00	£0.00	£0.00	£0.00	£0.00	Removed as fixed assets as requested BDO Sept 15
Goal Posts		Wissett Parish Council		£1.00	£1.00	£1.00	£1.00	£1.00	Donated, but cost to repaint was about £30
Light in village field	Jun-15	Wissett Parish Council			£286.04	£286.04	£286.04	£286.04	Cost of light and post.
Dog waste bin	04/08/2015	Wissett Parish Council			£84.00	£84.00	£84.00	£84.00	Sited in Mill road
VAS Speeding Signs & posts	23/02/2016	Wissett Parish Council			£1,265.28	£1,265.28	£1,265.28	£1,265.28	1/6th payment with other Parishes
Salt & Grit bin by car park	19/05/2016	Wissett Parish Council				£146.45	£146.45	£146.45	
Short light in village field	05/07/2016	Wissett Parish Council				£490.20	£490.20	£490.20	Cost of light.
Artificial Christmas Tree	17/11/2016	Wissett Parish Council				£1.00	£1.00	£1.00	Donated
Laptop & Software	23/05/2017	Wissett Parish Council					£638.00	£638.00	Bought with transparency fund grant
Safety mirror at Grays Lane	01/10/2017	Wissett Parish Council					£21.99	£21.99	
Defibrillator	15/10/2018	Wissett Parish Council						£1,732.20	Com Fund monies + donatations from MP & Dist Coun
Salt & Grit bin Lodge Lane	01/10/2018	Wissett Parish Council						£145.80	Replaced damaged ones
Salt & Grit bin by Wash Lane	01/10/2018	Wissett Parish Council						£145.80	Replaced damaged ones
Total			£11,500.00	£14,188.99	£14,860.31	£10,497.96	£11,157.95	£13,181.75	
Change				£2,688.99	£671.32	-\$4,362.35	£659.99	£2,023.80	