

## CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: Warbleton Parish Council

County Area (local councils and parish meetings only): East Sussex County Council

**On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:**

Commencing on Tuesday 1st September

and ending on Monday 12th October

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must commence on or before 1 September 2020).

We have suggested the following dates: Monday 15 June – Friday 24 July 2020. The latest possible dates that comply with the statutory requirements are Tuesday 1 September – Monday 12 October 2020.)

Signed: 

Role: clerk

**This form is only for use by smaller authorities subject to a review:**

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

## CHANGE OF CLERK FOR WARBLETON PARISH COUNCIL

The new Clerk commenced working for Warbleton Parish Council on the 26<sup>th</sup> March

Her email address is [warbletonparishcouncil@gmail.com](mailto:warbletonparishcouncil@gmail.com)

Her office contact number is: 01825 830287

Her working day is Thursday 9am – 5pm

Her private mobile number is 07793 029039 – she is happy to be contacted on this number too

# Keith Robertson Internal Audit Services

## WARBLETON PARISH COUNCIL

### Internal Audit Report 2019-2020

#### Introduction

In accordance with the Internal Audit Plan, Controls and Procedures have been tested. The tests were to the standards and practices defined in the Governance and Accountability for Smaller Authorities 2019 and meet the needs of the Council. I confirm that I do not have any role within the Council and have carried out my duties without bias.

The audit was completed during several calls and on line meetings in June and July to establish data that could be audited with a final audit meeting to consolidate and assess the findings on 9<sup>th</sup> July 2020 remotely by video conference.

#### **Background**

The prior clerk resigned in Jan 2020 and the Chairman resigned in March 2020 which resulted in many of the Council's financial and administrative documents, including the cash book for 2018-19 and 2019-20 not being available for this audit. It was also apparent that the Council had not produced, approved or reported an AGAR for at least 2 years. This loss of data complicated the checking of many of the processes and controls but with the help and considerable efforts of the Clerk(s) and members of the Council a reasonable assessment of the controls has been possible and I have been able to assess the Council for the purpose of an Internal Audit.

The Council appointed a locum Clerk in January 2020 and a permanent Clerk/RFO in March 2020. The cash book for 2018-19 and 2019-20 was reconstructed (completed in July 2020) by the Locum Clerk with help from the Chairman of the Finance and General Purposed Committee (FGPC) using bank statements and supplier payment records available. The audit was therefore difficult because source documents, cash books and reports that existed during 2019-20 and at the point that the Council was carrying out its duties were no longer available. My conclusions are based on the evidence gathered from original source documents that were available (including the minutes and monthly financial statements) and from the reconstructed cash books.

The audit confirmed that the financial management and internal controls during 2019-20 were mostly adequate or good with some controls inadequate.

The report below highlights the findings of the audit with reference to the Internal Control Objectives and Governance Statements in the Annual Return.

#### **Items reported in Audits from 2018-19**

**External Audit** – Letters received from the external auditor confirm that the 2018-19 AGAR was not reported and that the Council did not exempt from the limited assurance review in 2017-18 or 2018-19 and did not publish accounts.

**Internal Audit** – No audit report available for review.

#### **Internal Audit Report 2019-20**

##### **A. Appropriate Accounting Records.**

- A.1 There are no original cash books prior to 1 April 2020. The cash books were reconstructed as at 31 March 2020. The cash books are complete and balance and do present the information that is compliant with proper book keeping. The Council has managed to produce a viable and accurate cash book as at 31 March 2020 and there is strong evidence that if the records had not been lost the cash books and financial records would have been in good order.

The minutes detail the approval of payments and these agree (on a sample basis) with the reconstructed cash books. The FGPC with the Chairman of that committee reviewed monthly financial statements and the Chair presented these results to the full Council all of which is recorded in the minutes. The financial statements do not agree exactly (each month) to the reconstructed cash books and in early months there were some issues with the reporting of VAT but these do agree to the cash books for the full year. The audit test is, were the financial records appropriate during the accounting period? That cannot be definitively proven because those records are lost but given that the cash books have been re-constructed and do balance, that they agree with the minutes and that cash books and accounting records must have been maintained during the year to enable the financial statements to be produced and that these statements do essentially agree to the new cash books I conclude that this is reasonable evidence to confirm for the purpose of this audit that **in 2019-20 the council did meet control objective A.**



**B. Financial Regulations, documentation and approvals.**

- B.1 New Standing orders and Financial regulations were adopted on 5 March 2020. The minutes from Oct 2019 indicate there were some issues raised regarding the application of the standing orders and that some issues may have carried forward from 2018-19. I have not had sight of the old SO & FR prior to March 2020 but the Council confirmed that the old regulations were not appropriate and so adopted new SO & FR in March 2020 which are closely aligned to the NALC standards.
- B.2 Agendas & Minutes. A review of the minutes in 2019-20 confirms that the agenda and minutes were in good order except that while there is an agenda calling members to an Annual Meeting in May 2019 there are no minutes to record what was agreed including the election of a Chairman or the review of the accounts for 2018-19 or the approval of an Annual Return. It is noted that minutes of the Annual meeting in May 2019 have since been reconstructed by the locum Clerk but these are based on recollection and by a Clerk and Chairman who were not present. The reconstructed minutes also do not record the approval of any accounts or an Annual return. I do not consider these minutes as valid for the purpose of this audit.
- B.3 The minutes during the year show that payments were properly listed and authorised for payment by the Council.
- B.4 The minutes record some challenges over the proper reporting in the minutes of the application of CiL funds. These issues were resolved during the year and while the reporting of reserves and CiL balances could be improved I am satisfied that any concerns were addressed, do not represent a significant control issues and are adequate.
- B.5 Items sampled during the audit to test proper approval of expenditure confirmed the approval process controls are good and being properly applied.
- B.6 Financial Audit regulations requires a Council to produce and approve its accounts and an Annual Return, to publish the notices of public rights, to submit the annual return for a limited assurance review or to properly exempt itself. The Council did not produce an annual return in 2018-19 or approve that in 2019-20 and did not exempt from audit or publish a notice of public rights for 2018-19.

**I conclude that the council did not meet control objective B**

**It is also noted that this conclusion does not support a positive response to the Governance Assertion 1 because the annual AGAR statements were not produced for 2018-19 and were not approved in 2019-20**

**C. Risk**

- C.1 The Council suffered a loss of data when the outgoing clerk resigned with the effect that the cash books and other records were lost or not available which had a major impact on the Council in 2019-20. This risk was not addressed on the risk register/assessment dated 2012 and there were no mitigating actions in place to manage a data loss and recovery.
- C.2 The risk register dated 2012 while not in a format recommended by the Governance Guidelines would have been adequate if properly applied and if there was evidence of its review.
- C.2.1 In terms of application the Risk mitigation (6) in the 2012 document requires that all Councilors receive a copy of the Annual Return for approval which was not the case.
- C.2.2 The risk assessment is missing the risk and mitigation for data loss and recovery. To that extend the Council did not meet the criteria for risk management in section 5 of its governance statement: *Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk.*
- C.3 In terms of review there is no evidence in the minutes that the risk assessment was reviewed in 2019-20. It is noted that in July 2020 a new risk register is being produced which is likely to comply with Governance and Accountability Guidelines but this is not relevant to the audit of 2019-20
- C.4 Insurance – The Parish Council's Insurance cover adequately covers liability and some assets are insured. There is no Asset Register (as at 31-3-20) and no evidence that an AR was reviewed during 2019-20 and so it is not possible to determine if any assets owned are properly insured or not, which is a risk.

**I conclude that the Council did not meet control objective C and also should answer no to Governance Assertion 5 and consider assertion 2**

## **D. Budgeting & Precept**

- D.1 Budgetary Control – The budget for 2020-21 was approved in the minutes of Jan 2020 along with a precept of £18336. The budget reports supporting this decision details payments of £18336 but has minimally addressed income or reserves.
- D.2 The audit criteria for appropriate budget setting is “The Precept resulted from an adequate budgetary process; progress against the budget was regularly monitored and reserves were appropriate” This has been substantially met except for clarity on reserves use and I see no significant risk resulting from this process **but improvements stated below are recommended.**
- D.2.1 The budget is not clear on the treatment of VAT or Reserves. VAT is important for reconciling to cash flows but should not be in the budgeted income or spend for the purpose of setting the precept.
- D.2.2 Reserve levels (cash balances in total and the analysis of that balance in terms of general and earmarked reserves) should be clearly stated in the budget and any spend in the budget funded by reserves should be clearly stated. There were a number of references in the minutes to the application of CiL funds and the budgeting for this income, spend and reserve levels is important.
- D.3 The budget uses prior budgets as the comparator to the proposed budget. The Governance and Accountability Guidelines define that a current year forecast should be a comparator not just the prior year budget. **It is recommended that for 2020-21 the Council uses a forecast of the current year as a comparator.**

**This control has been met with some improvements recommended,**

- E. Receipts.** Receipts are primarily from the precept, CiL funds and VAT refunds and are received by bank transfer. A receipt from HMRC for a PAYE Tax refund would be more accurately reported as a credit to costs and the Council is now aware of that. There are no significant control issues in reference to receipts.

**This control has been met**

- F. Petty Cash** – No petty cash is held.

## **G. Employee Costs**

- G.1 Staff Wages – Sample checks on salary payments confirmed that these were properly accounted for and approved by the Council.
- G.2 While some payroll and employee records may have been lost these will be available if needed via the payroll bureau supplier and via payment records.

**This control has been met**

## **H. Assets**

- H.1 Assets – No Asset register was available as at 31 March 2020.
- H.2 There is no evidence of a review of Assets in 2019-20.
- H.3 Insurance documents include cover of assets and assets are recorded on the new register being completed for 2020-21
- H.4 The Council does own some assets. These are not considered to be of significant value but the Council is still required to list and manage its assets.

**I conclude that in 2019-20 the council did not meet control objective H because it does not have an asset register but does appear to own some assets.**

## **I. Bank Reconciliations.**

- I.1 Bank Reconciliations reconstructed were seen as at 31-3-19 and 31-3-20 and are correct.
- I.2 Bank reconciliations were reported in monthly financial statements during the year. The bank statements and the reconciliation were reviewed, approved and signed by the Chair of the FGPC each month and the reconciliations were reported in the monthly financial statements.
- I.3 The bank mandates were at the year-end updated.

**This control has been met**



**J. Accounting Statements.**

- J.1 The accounts are maintained on a receipts and payments basis in an Excel spreadsheet ( new cash books). The cash book is mathematically correct and agrees to the year-end accounts and to the AGAR.
- J.2 The Accounting reports produced during the year and at year end are essentially good and properly reviewed but need some improvement to reconcile exactly to the cash book, identify VAT in the cash flow, report all R&P and show all reserve movements and balances.
- J.3 The AGAR for 2019-20 was properly produced and ready for approval.
- J.4 The Asset value on the AGAR is zero. There are no financial records or an asset register to confirm if zero is correct or if there should be a (probably) small balance. It is also plausible that while assets are not listed, they could have a zero value. This reporting in the statement is not good but presents a low control risk and it is noted that this currently being addressed by the new Clerk.
- J.5 Reserves balances while not well reported at the start of the year were as a result of a review by the Chair of the FGPC and subsequent improvements adequately reported in the last quarter and at year end. Some further improvements are advised to show all reserves and all reserve movements and balances through the year.
- J.6 There is an audit trail through the accounting records.

**This control has been met**

**K. Limited Assurance Review Exemption.**

The Council did not correctly exempt itself in 2018-19 and cannot exempt in 2019-20

**This control has not been met**

- L. **Exercise of Public Rights.** The notice was not posted for 2018-19 and no AGAR or other transparency data was published.

**This control has not been met. Governance assertion 4 not met.**

- M. **Trustees.** The Council is not a trustee.

Keith Robertson FCMA  
Internal Auditor

Issued 10<sup>th</sup> July 2020

## **Warbleton Parish Council**

### **Annual Governance and Accountability Return 2019/20 Part 3**

#### **Section 2 - Internal Control Objectives - Comments**

An Internal Audit was undertaken on Warbleton Parish Council for 2019/20 by Keith Robertson, on 9<sup>th</sup> July 2020. These comments, by the Council, respond to areas where the internal auditor assessed the Council as not meeting a control objective. A copy of the Internal Audit is enclosed.

The following actions are being taken to address the issues raised:

#### **Control Objective B**

In March 2020, a new Parish Clerk was recruited. Council policies and procedures have been reviewed and updated, including revised standing orders and new Financial Regulations. The AGAR 3 for 2019/20 has been produced and approved by the Council on 16<sup>th</sup> July 2020 in line with statutory requirements.

#### **Control Objective C**

A new Risk Register is being drafted and will be presented to Council for approval in September 2020. In the interim the Parish Clerk, in conjunction with the Chairman of the Council and the Chairman of the Finance and General Purposes Committee will assess whether there are any material risks which need a mitigation plan in place.

#### **Control Objective H**

No Asset Register could be located after the departure of the previous Parish Clerk. The current Parish Clerk is currently compiling a new Asset register based on Council records and councillor input. This item appears on each Council meeting and approval to the new Asset Register is expected in September 2020.

#### **Control Objective K**

The Council has not exempted itself from a Limited Assurance Review for 2019/20

#### **Control Objective L**

The Council has agreed the dates for the Exercise of Public Rights for 2019/20 and these will be posted on noticeboards and the website from 31<sup>st</sup> August 2020.



# Annual Internal Audit Report 2019/20

## WARBLETON 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 2020.

The internal audit for 2019/20 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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")		✓	
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.		✓	
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	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 **SEE REPORT** Name of person who carried out the internal audit  
**09/07/2020** **Keith Robertson**

Signature of person who carried out the internal audit  Date **10/07/2020**

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

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



# Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Warbleton 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 2020, 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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

16/07/2020

and recorded as minute reference:

000129

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

Chairman

Clerk

**Other information required by the Transparency Codes** (not part of Annual Governance Statement)

Authority web address

warbletonparishcouncil.co.uk



## **Warbleton Parish Council**

### **Annual Governance and Accountability Return 2019/20 Part 3**

#### **Section 1 Annual Governance Statement 2019/20 Comments**

##### **Assertion 1: Financial management and preparation of accounting statements**

The Annual AGAR statements were not produced for 2018-19 and were not approved in 2019/20. In March 2020, a new Parish Clerk was recruited. Council policies and procedures have been reviewed and updated, including revised Standing Orders and new Financial Regulations. The AGAR 3 for 2019/20 has been produced and approved by the Council on 16<sup>th</sup> July 2020 in line with statutory requirements.

##### **Assertion 2: Internal Control**

There was no risk register and there was a loss of data when the previous Parish Clerk resigned. The Standing Orders were considered no longer fit for purpose and there were no Financial Regulations for most of 2019/20.

The Council's policies and procedures were updated during Q1/2020 with new Standing Orders and Financial Regulations approved on 5<sup>th</sup> March 2020. A new Risk Register is being drafted and will be presented to Council for approval in September 2020. In the interim the Parish Clerk, in conjunction with the Chairman of the Council and the Chairman of the Finance and General Purposes Committee will assess whether there are any material risks which need a mitigation plan in place.

##### **Assertion 4: Exercise of public rights**

No AGAR was completed in 2019/20 and there was no Notice of Public Rights issued. All Councillors have been given appropriate training. The Council has approved the AGAR 3 return for 2019/20 and agreed the dates for the exercise of Public Rights for 2019/20; these will be posted on noticeboards and the website, from 31<sup>st</sup> August 2020.

##### **Assertion 5: Risk Management**

Whilst a risk register dated 2012 would have been adequate if properly applied and reviewed, this was not done. A new Risk Register is being drafted and will be presented to Council for approval in September 2020. In the interim the Parish Clerk, in conjunction with the Chairman of the Council and the Chairman of the Finance and General Purposes Committee will assess whether there are any material risks which need a mitigation plan in place.



**Assertion 6: Internal Audit and Assertion 7: Reports from Auditors**

No internal audit was undertaken for 2018/2019. An internal audit has been undertaken for 2019/20 and the Council is pursuing appropriate actions arising from its recommendations.

A handwritten signature in black ink, appearing to read "Alfred King".

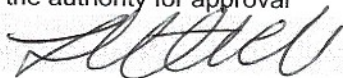
## Section 2 – Accounting Statements 2019/20 for

### Warbleton Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	23911	25674	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.  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	17028	17004	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	5601	2702	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	6588	6339	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
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	14279	14076	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	25673	24965	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	25674	24965	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	0	0	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 2020 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

14 / 7 / 2020

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

16/07/20

as recorded in minute reference:

000130

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





## Variations Section 2 – Accounting Statements 2019/20

The only significant variance between March 2019 and March 2020 was the decrease in BOX 3 – Total other receipts. This box total decreased by £2,899. This was largely due to the difference in CIL receipts received. In 2018/19 Warbleton Parish Council received £4,102.61 and in 2019/20 they received only £567.92. The difference in the two totals is £3,534.69.

Date	Cheque	PAYMENTS	£	£ VAT	£ Total	Salary	Nat. Insur.	Travel	Stat/Expos	Postage	GRANTS	§ 137	ADMIN	ENV.	TRAINING	CIL	RECEIPTS	DETAIL
18/19																		
April	101270	M Smith	384.90		384.90	362.95		21.95					122.92				425.60	Payrole Servs
	Transfer	S Gacher	122.92		122.92												8514.00	CIL
23.04.18	Transfer	WDC																50% Precept
30.04.18	Transfer	WDC	82.98		82.98									82.98				Osborne House pots
30.04.18	101273	Clyde Young	19.10	3.82	22.92									19.10				RAF Memorial
30.04.18	101271	J Austin	391.80		391.80	376.75		13.05	2.00									maintenace
May	101276	M Smith	325.00		325.00													Half year hire
8.05.18	101275	BSG Churchyard	450.00		450.00													Half year hire
24.05.18	Transfer	Dunn V.H.	450.00		450.00													CIL - BSG Village Hall sign
24.05.18	Transfer	BSG V.H.	450.00		450.00													Defib Pads
24.05.18	Transfer	Costain Ltd	473.27	94.65	567.92									189.65				Dog Bin emptying
29.05.18	Transfer	Wei Med ?	189.65	37.93	227.58									62.50				
June	101277	M Smith	382.90		382.90	369.85												
28.06.18	101280	W.D.C.	62.50	12.50	75.00					2.68								
July	101282	M Smith	387.18		387.18	369.65		14.85										
10.07.18	101278	Inland revenue	277.20		277.20													
16.07.18	Transfer	HMRC																
17.07.18	101281	SSALC/NAIC	410.01		410.01								410.01					
25.07.18	101279	Beestons Bookkee	200.00		200.00								200.00					
31.07.18	Transfer	BSG VH	300.00		300.00						300.00							
August	101283	M Smith	406.85		406.85	369.85		27.00	10.00									
September	101284	M Smith	390.15		390.15	369.85		13.50	6.80									
24.09.18	Transfer	WDC																
26.09.18	101287	B Whitton	30.00		30.00													
October	101288	M Smith	415.27		415.27	369.85		27.00	14.40	4.02								
	Transfer	Wealden DC																
24.10.18	101286	W.D.C.	62.50	12.50	75.00													
24.10.18	101285	Inland revenue	277.40		277.40													
November	101294	M Smith	412.47		412.47	369.65		27.00	11.80	4.02								
01.11.18	Transfer	BSG PCC	325.00		325.00													
06.11.18	101291	B Bishop	125.00		125.00													
07.11.18	101293	Orchard Landscap	2525.20	505.04	3030.24													
15.11.18	101289	WDAIC	21.00		21.00													
21.11.18	101295	P Velten	130.00		130.00													
23.11.18	101292	BHB Insurance Lt	582.97		582.97													
28.11.18	101290	St Mary's Church	600.00		600.00													
December	101296	M Smith	403.30		403.30	369.85		14.85	18.60									
January	101299	M Smith	391.15		391.15	369.85		13.50	7.80									
14.01.19	101298	W.D.C.	62.50	12.50	75.00													
15.01.19	101297	Inland revenue	277.40		277.40													
25.01.19	Transfer	HMRC																
February	101306	M Smith	394.75		394.75	369.85		11.70	13.20									
27.02.19	101303	T Velten	60.00	12.21	72.21													
March	101310	M Smith	1500.75		1500.75	1479.05		11.70	10.00									
15.03.19	101301	Dunn V.H.	450.00		450.00													
19.03.19	101300	BSG V.H.	450.00		450.00													
29.03.19	101302	Website	38.18		38.18													
29.03.19	101311	JAKK	2072.80	414.56	2487.36													
01.04.19	101307	W.D.C.	62.50	12.50	75.00													
01.04.19	101308	Villages Lunch Clu	400.00		400.00													
02.04.19	101300	SSK Air Amulance	500.00		500.00													
03.04.19	101309	Dunn VH	1422.00		1422.00													
11.04.19	101305	ESAB	50.00		50.00													
Annual		Interest																
			19748.55	1118.21	20866.76	5547.00	832.00	2091.15	94.60	10.72	5722.00	0.00	1375.08	3191.93	0.00	2778.28	22629.15	

*[Handwritten signature]*





**Bank Balances as at 1/4/19**

Community Account	£19,251.72
Business Account	£8,868.90
<b>Sub total</b>	<b>£28,120.62</b>

**Less Chqs issued pre 1/4/19\***

Chq 101307	£75.00
Chq 101308	£400.00
Chq 101304	£500.00
Chq 101309	£1,422.00
Chq 101305	£50.00
<b>Sub Total</b>	<b>£2,447.00</b>

<b>Opening balance</b>	<b>£25,673.62</b>
Add receipts	£19,706.23
less payments	£20,415.34
<b>Closing balance</b>	<b>£24,964.51</b>

**Bank balances as at 1/4/20**

Community Account	£18,460.83
Business Account	£8,885.28
<b>Sub Total</b>	<b>£27,346.11</b>

**less unrepresented cheques**

Chq 101351	£5.02
Chq 101361	£250.00
Chq 101364	£480.00
Chq 101366	£73.90
Chq 101367	£1,572.68




**Sub Total**

**£2,381.60**

**Closing balance**

**£24,964.51**

## WARBLETON PARISH COUNCIL

### 2019/2020 Breakdown of Payments by spending heads

Salary and Clerk costs		£6339.20
Salary	£5003.78	
Nat. Insurance	£78.92	
Travel	£256.50	
Locum Clerk	£1000.00	
Administration		£3589.70
Stationery [via clerk]	£250.18	
Postage [via clerk]	£34.79	
Payroll support	£139.38	
Internal Audit	£200.00	
External Audit	£120.00	
Subscriptions	£453.34	
Insurance	£582.97	
Election	£1009.04	
Health Check	£400.00	
Recruitment	£400.00	
Grants		£4500.00
Grants s 137		£1225.00
Environment		£3228.25
RAF Memorial	£16.25	
Dog Bin emptying	£250.00	
Clock winding	£125.00	
Grounds Maint.	£2600.00	
Roadsign Repairs	£27.00	
Flowers	£20.00	
DVH Gate Repair	£190.00	
Training		£60.00
CIL		£748.47
WW1 Plaque	£237.36	
Speedwatch	£511.11	
<b>TOTAL</b>		<b>£19690.62</b>
VAT		£724.72
<b>TOTAL</b>		<b><u>£20415.34</u></b>

