

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

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

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

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

Publication Requirements

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

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

Limited Assurance Review

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

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

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

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

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

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

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

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

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

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.

STOCKBURY 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:

17286

Annual gross expenditure for the authority 2017/18:

18880

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:

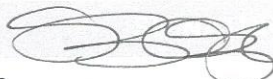
- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, 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



16.5.18

Email

Telephone number

stockburypc@sharnbrookbingen.co.uk . 01634 867173

*Published web address (not applicable to Parish Meetings)

www.stockbury.org.uk

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

Annual Internal Audit Report 2017/18

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.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

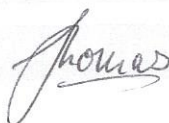
Date(s) internal audit undertaken

04/05/18

Name of person who carried out the internal audit

MARTIN THOMAS

Signature of person who carried out the internal audit



Date

05/05/18

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

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

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

STOCKBURY PC

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:

14C

dated

16/5/18

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

Chairman

Clerk

Section 2 – Accounting Statements 2017/18 for

BROCKBURY PC.

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	20746	25977	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	13743	14020	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10576	3266	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	6748	6882	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	—	—	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	12340	11998	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	25977	24383	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	29053	28174	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	38600	40100	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	—	—	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.
		<input checked="" type="checkbox"/>	N.B. The figures in the accounting statements above do not include any Trust transactions.

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

Signed by Responsible Financial Officer



Date

16/5/18

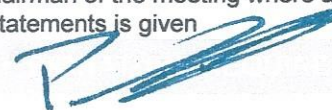
I confirm that these Accounting Statements were approved by this authority on this date:

16/5/18

and recorded as minute reference:

14c

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



LINTON PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement <u>21st May 2018</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:</p> <p>(b) Mrs S Babington – Parish Clerk 4 Birkhall Close, Chatham, Kent, ME57QD</p> <p>commencing on (c) <u>Monday 4 June 2018</u></p> <p>and ending on (d) <u>Friday 13 July 2018</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) Mrs S babington – Parish Clerk</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

STOCKBURY PARISH COUNCIL

SECTION 1 BOX 3

Variances in Income from 2017 and 2018

1 Grants	-£	3,328.69
2 PS Grant	-£	988.50
3 Interest	£	39.93
4 VAT	-£	421.61
5 Stockbury Observer	£	337.00
6 Orchard	-£	4,517.76
7 Other	£	1,569.60
	-£	<u>7,310.03</u>

1 Grants Received in 2017/18

£ -
£ -

Grants Received in 2016/17

£ 868.00 Ctax support grant
£ 1,000.00 KCC Defibrillator Grant
£ 1,060.69 Transparency Grant
£ 400.00 KCC Noticeboard Grant
£ 3,328.69

Difference -£ 3,328.69

2 Parish Services Grant

Difference £999.50

3 Interest

There was a small increase in the interest paid during the year.

Difference is an increase of £39.93

4 VAT

There was an increase in the Vat reclaimed in 2016/17

16/17 VAT £ 619.59
17/18 VAT £ 197.98

Difference -£ 421.61

5 Stockbury Observer

The Parish Council receives an income from adverts being placed in the Stockbury Observer.

There was an increase in the income from this is 2017/18.

Difference is a decrease of £337.00

6 Orchard

The decrease of £4517.76 is due to maintenance of the Orchard and income from the firework display last year.

Difference £4517.76

7 Other Income

Increase of £1569.60 is due to income from the Cultural Fund.

STOCKBURY PARISH COUNCIL

SECTION 1 BOX 6

Variances in Expenditure from 2017 and 2018

1 General Admin	-£	6.16
2 Village Hall	£	-
3 Printing	£	-
4 Publicity	£	113.05
5 Church Yard	£	-
6 Playground	£	-
7 Christmas Tree	£	-
8 Sundry	-£	1,860.60
9 Village Maintenance & other	-£	150.00
10 Orchard	£	1,983.99
11 VAT	-£	421.61
	<u>-£</u>	<u>341.33</u>

1 General Administration

There was a decrease of £6.16 in general administration.

Difference -£6.16

2 Village Hall

Difference £0

3 Printing

Difference £0

4 Publicity

The increase is due to printing costs for the Stockbury Observer.

Difference £113.05

5 Church Yard

Difference £0

6 Playground

Difference £0

7 Christmas Tree

Difference £0

8 Sundry

The decrease in Sundry costs is due to the following:

2017/18

PCC	£	250.00
RBL	£	20.00
Cultural Fund	£	1,569.60
The Harrow	£	25.00
	£	1,864.60

2016/2017

reimbursement of costs village sign	£	97.50
Village sign	£	1,529.89
Village sign	£	30.00
Defibrillator	£	1,699.00
Defibrillator	£	61.31
RBL	£	20.00
Village sign	£	287.50
	£	3,725.20
Difference	£	<u>1,860.60</u>

9 Village Maintenance

The decrease in Village Maintenance is due to work undertaken to the Village Green in the previous year.

Difference -£150

10 Orchard

16/17 Costs	2634.85
17/18 Costs	<u>4618.84</u>
Difference £	1983.99

11 VAT

16/17 VAT	619.59
17/18 VAT	<u>197.98</u>
Difference £	-421.61

**STOCKBURY PARISH COUNCIL
BALANCE SHEET
FOR YEAR ENDED 31ST MARCH 2018**

	<u>Year Ended</u> <u>31st March 2018</u>		<u>Year Ended</u> <u>31st March 2017</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>LONG TERM ASSETS</u>				
<i>Investments</i>	0.00		0.00	
<i>Long term Debts</i>	<u>0.00</u>		<u>0.00</u>	
		0.00		0.00
<u>CURRENT ASSETS</u>				
<i>Stocks and Shares</i>	0.00		0.00	
<i>Re-imbursable VAT</i>	0.00		0.00	
<i>Debtors</i>	934.57		1072.26	
<i>Temporary Lendings</i>	0.00		0.00	
<i>Payments in Advance</i>	0.00		0.00	
<i>Cash in Hand</i>	28173.82		29052.85	
		29,108.39		30,125.11
<u>CURRENT LIABILITIES</u>				
<i>Creditors</i>	4776.00		4148.00	
		4776.00		4148.00
<u>NET ASSETS</u>		<u>24332.39</u>		<u>25977.11</u>
<u>REPRESENTED BY:</u>				
<i>Earmarked Reserves</i>				
<i>General Fund Brought Forward</i>	25977.11		20746.13	
<i>Surplus/-Deficit for Year</i>	<u>-1594.72</u>		<u>5230.98</u>	
		<u>24382.39</u>		<u>25977.11</u>

The above statement represents fairly the financial position of the authority as at 31st March 2018 and reflects its income and expenditure during the year.

Approved by Council on

Signed

Chairman



Dated

Signed

Responsible Financial Officer

Dated

16/5/18

STOCKBURY PARISH COUNCIL
INCOME AND EXPENDITURE
FOR YEAR ENDED 31ST MARCH 2018

	<u>Year ended</u> <u>31st March 2018</u>		<u>Year ended</u> <u>31st March 2017</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>				
<i>Precept</i>		14,020.00		13,743.00
<i>Grants</i>		0.00		3,328.69
<i>Parish Services</i>		999.50		1,988.00
<i>Interest</i>		51.68		11.75
<i>VAT</i>		197.98		619.59
<i>Observer</i>		447.00		110.00
<i>Orchard</i>		0.00		4,517.76
<i>Other Income</i>		1,569.60		0.00
<u>Total Income</u>		<u>17285.76</u>		<u>24318.79</u>
<u>EXPENDITURE</u>				
<i>General Administration</i>	10,491.06		10,363.22	
<i>Village Hall</i>	228.00		228.00	
<i>Printing</i>	360.00		360.00	
<i>Publicity</i>	170.00		56.95	
<i>Church Yard</i>	0.00		0.00	
<i>Playground</i>	400.00		400.00	
<i>Christmas Tree</i>	0.00		0.00	
<i>Sundry</i>	1,864.60		3,725.20	
<i>Village Maintenance</i>	550.00		700.00	
<i>Orchard</i>	4,618.84		2,634.85	
<i>VAT</i>	197.98		619.59	
<u>Total Expenditure</u>		<u>18880.48</u>		<u>19087.81</u>
SURPLUS/-DEFICIT		<u>-£ 1,594.72</u>		<u>£ 5,230.98</u>

STOCKBURY PARISH COUNCIL

TRIAL BALANCE FOR YEAR ENDED 31ST MARCH 2018

	<u>Receipts</u>	<u>Opening Debtors</u>	<u>Closing Debtors</u>	<u>Adj.</u>	<u>Income</u>
Precept	14,020.00				£ 14,020.00
Grants	0.00				£ -
Parish Services	999.50				£ 999.50
Interest	51.68				£ 51.68
VAT	335.67	-1072.26	934.57		£ 197.98
Observer	447.00				£ 447.00
Orchard	0.00				£ -
Other Income	1,569.60				£ 1,569.60
Total Income	<u>17,423.45</u>	<u>-1072.26</u>	<u>934.57</u>	<u>0.00</u>	<u>£ 17,285.76</u>
	<u>Payments</u>	<u>Opening Creditors</u>	<u>Closing Creditors</u>	<u>Adj.</u>	<u>Expenditure</u>
General Administration	10,491.06	-500.00	500.00		£ 10,491.06
Village Hall	0.00		228.00		£ 228.00
Printing	360.00				£ 360.00
Publicity	170.00	0.00			£ 170.00
Village Maintenance	550.00				£ 550.00
Playground	0.00	-400.00	800.00		£ 400.00
Bus Shelters	0.00	-3248.00	3248.00		£ -
Miscellaneous	1,864.60				£ 1,864.60
Orchard	4,618.84				£ 4,618.84
VAT	197.98				£ 197.98
Total	<u>18,252.48</u>	<u>-4148.00</u>	<u>4776.00</u>	<u>0.00</u>	<u>£ 18,880.48</u>
SURPLUS/-DEFICIT					-£ 1,594.72

STOCKBURY PARISH COUNCIL
BANK REC. FOR YEAR ENDED 31/03/18

<u>Bank Balances</u>		<u>£</u>
Current Account	£	500.00
Deposit Account	£	29,034.05
Cooperative Bank	£	-
Outstanding Cheques	-£	253.20
Outstanding Cheques	-£	278.00
<u>Balance</u>	<u>£</u>	<u>29,002.85</u>
+ income	£	17,423.45
- expenditure	-£	18,252.48
Interest	£	-
<u>Balance</u>	<u>£</u>	<u>28,173.82</u>

Bank Reconciliation

Current Account	£	-
Deposit Account	£	-
Cooperative Bank	£	30,136.22
Outstanding Cheques	-£	1,709.20
Outstanding Cheques	-£	253.20
<u>Balance</u>	<u>£</u>	<u>28,173.82</u>
Difference	£	0.00

STOCKBURY PARISH COUNCIL
Supporting Notes to Accounts Year Ended 31st March 2018

Borrowings.

As at the close of business on 31st March 2018 there were no loans to the Council outstanding.

Leases.

As at the close of business on 31st March 2018 there were no leases.

Debtors.

£934.57 HMCE re VAT.

Creditors.

£500 Audit Fees.

£3248 Bus Shelter

Adjustments to Accounts.

None.

Tenancies.

None.

Section 137 Payments.

None.

Agency Work.

None.

MARTIN THOMAS & CO

Incorporating HELPING HAND SERVICES

3 Woodstock Road, Sittingbourne, Kent ME10 4HH.
Tel: 01795 - 477787 (Ans/Fax) Mobile: 07721 - 612374

Mrs S Babbington
Clerk to Stockbury Parish Council
4 Birkhall Close
Walderslade
Kent ME5 7QD

Date : 5 May 2018

Our ref. SB_StPCac

Your ref. Stockbury P.C.

Dear Sherrie,

Stockbury Accounts

I have been through all the records and have noted the following.

1. There were no invoices on file for cheques 015 and 019. Both were outstanding at the year end.
2. There were no minutes for November, December or January on the website.
However the minutes of a previous meeting were agreed at the February meeting.

These items did not materially affect the overall position or the accuracy of the financial statements.

Yours sincerely

Martin Thomas

Data protection notice enclosed.

Proprietor: Martin Thomas E Mail : helpinghandservices@lineone.net
Accounts, Taxation, Computers, Payroll & Management Consultancy

