

Puxton Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2019

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

		Notes
1.	The audit of accounts for Puxton Parish Council for the year ended 31 March 2019 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website.
2.	The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Puxton Parish Council on application to:	
(a)	Donald Hill Parish Clerk & Responsible Financial Officer 18 Mitford Slade Court, Mendip Road Yatton BS49 4JG	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b)	Monday-Friday 10am-4pm by appointment	(b) Insert the hours during which inspection rights may be exercised
3.	Copies will be provided to any person on payment of £ 1.00 (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d)	Donald Hill Clerk & Responsible Financial Officer	(d) Insert the name and position of person placing the notice
Date of announcement: (e)	16th September 2019	(e) Insert the date of placing of the notice

Annual Internal Audit Report 2018/19

PUXTON 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.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<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.	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

03/05/19

Name of person who carried out the internal audit

PHILIP J SMITH

Signature of person who carried out the internal audit

Date 03/05/19

*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 2018/19

We acknowledge as the members of:

PUXTON 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.	✓		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
			✓

*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 should be published with the Annual Governance Statement.

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

06/06/19

and recorded as minute reference:

079/19 MINUTE

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

Chairman

James Corbett

Clerk

Donald Hill

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

Authority web address

puxtonparishcouncil.org.uk

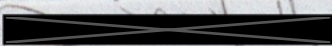
Section 2 – Accounting Statements 2018/19 for

Puxton Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	52248	53238	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	6600	6960	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	756	233	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	2957	3023	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	3409	43057	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	53238	14351	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	53238	14351	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	5250	5372 44993	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	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 27th May 2019

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

06/06/19

as recorded in minute reference:

082/19 ENCE

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



The figure at 9. 2019 above was amended to reverse the treatment the council was instructed to apply by the previous external auditors (see accounts for 2016-17 and 2017-2018. This amendment was inadvertently not carried through to the website accounts. It has now been carried through to the years 2018-19 and 2019-20. See also accounts for 2021-22.

PUXTON PARISH COUNCIL ASSET REGISTER
(at purchase or replacement cost)

ITEM	Number	Unit Value	Total Value (£)	Location (s)
CURRENT ASSETS				
Apple Mini Computer	1	399	399	Clerk's House
Printer	0		0	
Flower Planters	4	500	2000	
Grit Bins	2	150	300	
Noticeboard	1	980	980	Village Green
Film Projector	1	0	0	Written off - not to be replaced
Film Screen	1	0	0	Written off - not to be replaced
Public Bench	1	500	500	Village Green
Public Bench	1	500	500	Wick Lane
SpeedWatch Gun	1	191	191	Cllr Jim Howard's House
Filing Cabinet (from 19 01 03)	1	122	122	
TOTAL CURRENT ASSETS			4992	
LONG TERM INVESTMENTS				
St Anne's Church Academy Car Park*	1	1	1	Via Priory Academy Trust
Hewish & Puxton Community Fund**	1	40000	40000	Interest free open ended mortgage
TOTAL ASSETS @ 31 03 19			44993	

Puxton Parish Council Long Term Investments as under:

- * **The Car Park attached to St Anne's Church Academy - via S106 monies per the deed attached to the file copy of the Asset Register**
- ** **Hewish and Puxton Community Fund property asset of £40,000 advanced to Hewish and Puxton Village Hall Ltd in the form of a no-interest mortgage, towards the purchase of the freehold of Hewish and Puxton Village Hall per the deed attached to the file copy of the Asset Register**

From: Puxton Parish Council clerk@puxtonparishcouncil.org.uk
Subject: Re: AV0097 AGAR Part 3 Review: Queries
Date: 9 August 2019 at 10:56
To: Isha Anagal ianagal@pkf-littlejohn.com
Bcc: Puxton Parish Council clerk@puxtonparishcouncil.org.uk

PC

Thank you Isha. I have published the amended AGAR on our website noticeboard with an invitation for people to contact me with any queries.

DON

Donald Hill

Clerk, Puxton Parish Council

*18 Mitford Slade Court, Mendip Road,
Yatton, Somerset BS49 4JG*

clerk@puxtonparishcouncil.org.uk
01934 835578
07774 125578

On 8 Aug 2019, at 12:33, Isha Anagal <ianagal@pkf-littlejohn.com> wrote:

Dear Mr Hill,

Thank you for sending the Amended Section 2 of the AGAR form. I can confirm that the document has been correctly amended and that the information provided satisfies all queries raised. F

Kind Regards,

Isha
Isha Anagal
SBA Team
For and on behalf of PKF Littlejohn LLP
T: +44(0)20 7516 2200 ext 2637
ianagal@pkf-littlejohn.com

For and on behalf of
PKF Littlejohn LLP
1 Westferry Circus
London E14 4HD
United Kingdom
www.pkf-littlejohn.com

Tel: +44(0)20 7516 2200
Fax: +44(0)20 7516 2400

PKF Littlejohn LLP, Chartered Accountants

The information contained in this communication is confidential and may be legally privileged. It is intended solely for the use of the individual or entity to whom it is addressed and of PKF Littlejohn Accounts Limited is a wholly owned subsidiary of PKF Littlejohn LLP, Chartered Accountants and is registered as a limited company in England and Wales No. 868796. PKF Littlejohn LLP reserves the right to monitor the content of any message sent to or from name@pkf-littlejohn.com. PKF Littlejohn LLP is registered as a limited liability partnership in England and Wales No. OC342572. Registered office as above. Any reference to a partner is to a member of the limited liability partnership. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any other member firm.

From: Puxton Parish Council <clerk@puxtonparishcouncil.org.uk>

Sent: 08 August 2019 10:18

To: Isha Anagal <ianagal@pkf-littlejohn.com>

Subject: Re: AV0097 AGAR Part 3 Review: Queries

Good Morning Isha

I attach the original AGAR Section 2 per your instructions at option 2.

Many thanks for your forbearance.

<image001.jpg>

DON

Donald Hill

Clerk, Puxton Parish Council

*18 Mitford Slade Court, Mendip Road,
Yatton, Somerset BS49 4JG*

clerk@puxtonparishcouncil.org.uk
01934 835578
07774 125578

On 7 Aug 2019, at 11:26, Isha Anagal <ianagal@pkf-littlejohn.com> wrote:

Dear Mr Hill,

Thank you for your reply. Please don't apologise for the mistakes, we all make errors from time to time. More importantly, the queries which I raised have been explained very well and

Regarding the figure in Section 2 Box 9, unfortunately we cannot accept the correct AGAR Section 2 form after submission. I can offer 2 options regarding what to do next:

1. I will raise the following "except for" matter subject to sign off by an engagement lead:

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.

- The smaller authority has not updated the 2018/19 figure in Section 2, Box 9 to include the property activities that occurred during the year. The figure in Box 9 should read £44,500.

OR

2. You can also amend the form, as per the instructions below:

Use the original copy of the AGAR form that was sent to PKF. Cross out the figure that needs to be amended and write down the amended figure next to it.

The clerk and chair should write down their initials next to the amended figure to indicate that they have approved the amended AGAR.

Please send the amended copy to us ideally by email.

If the correctly amended copy is sent to us, the errors made on the AGAR form will be raised as an "other matter" instead of an "except for" matter.

Please let me know what you have decided by Monday 12th August.

If you have any queries, please do not hesitate to contact me via email or telephone.

Kind regards

Isha

Isha Anagal

SBA Team

For and on behalf of PKF Littlejohn LLP

T: +44(0)20 7516 2200 ext 2637

ianagal@pkf-littlejohn.com

For and on behalf of

PKF Littlejohn LLP

1 Westferry Circus

London E14 4HD

United Kingdom

www.pkf-littlejohn.com

Tel: +44(0)20 7516 2200

Fax: +44(0)20 7516 2400

PKF Littlejohn LLP, Chartered Accountants

The information contained in this communication is confidential and may be legally privileged. It is intended solely for the use of the individual or entity to whom it is addressed. If you are not the intended recipient you are hereby notified that any disclosure, copying, distribution or taking of any action in reliance on the contents of this information is strictly prohibited. PKF Littlejohn Accounts Limited is a wholly owned subsidiary of PKF Littlejohn LLP, Chartered Accountants and is registered as a limited company in England and Wales No. 8111111. PKF Littlejohn LLP reserves the right to monitor the content of any message sent to or from name@pkf-littlejohn.com.

PKF Littlejohn LLP is registered as a limited liability partnership in England and Wales No. OC342572. Registered office as above. Any reference to a partner is to a member of the firm. A list of members is available at the registered office.

PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any other member firm or firms.

Section 3 – External Auditor Report and Certificate 2018/19

In respect of

Puxton Parish Council – AV0097

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

The AGAR was not accurately completed before submission for review. The AGAR had to be sent back for amendment.

In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

The annual internal audit report focuses on a series of internal control objectives covering an authority's key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provided a conclusion on the following internal control objectives: K. The annual internal audit report will inform the authority's response to assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has not been provided via these control objectives has been sought elsewhere.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

13/09/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

From: Isha Anagal <ianagal@pkf-littlejohn.com>
Subject: AV0097 AGAR Part 3 Review: Queries
Date: 30 July 2019 at 12:05:21 BST
To: "clerk@puxtonparishcouncil.org.uk" <clerk@puxtonparishcouncil.org.uk>
Cc: SBA <SBA@pkf-littlejohn.com>

Dear Mr Hill,

Thank you for submitting your AGAR Part 3 and supporting documentation for our review. I have started reviewing the information and have the following queries:

- Section 2 Box 3: The variance from the prior year is £-523, which is above 15%. Could you please explain why "other receipts" fell by £523? . We need explanations of the variance between the two years so that any unexplained variance between the figures is less than 15%.
I had not picked up that the difference was 15%. I have historically used a difference of £200: my apologies.
Difference in Council Tax Support Grant = -£141
Difference in Community Fund Interest = -£382
Total Difference = -£523

- Section 2 Box 6: The variance from the prior year is £39,648, which is above 15%. You have provided the following explanation:

"Subscriptions increased by £1
Asset Purchases reduced by £277
Other purchases increased by £67 *should be £62*
Audit expenses decreased by £270
Website expenses increased by £42
Parish Maintenance decreased by £160"

The above underexplains the variance by £39,648-£(1-277+67- **62** -270+42-160)= ~~£40,245~~ **£40,250**. Were there other payments in 2018/19 that were not made in 2017/18 or are significantly different amounts year to year. We need explanations of the variance between the two years so that any unexplained variance between the figures is less than 15%.

Community Fund expenditure 2018-19 = £40,250
being:
St Anne's School Defibrillator Grant £250
Hewish & Puxton Village Hall Mortgage £40,000

- Section 2 Box 7: The level of reserves is stated as £14,351. This is more than twice the precept value (£6,960). Please could you provide details of any specific future plans/projects that some of the reserves are earmarked for?
£1568 of the reserve is the ring-fenced Community Fund balance. More and more responsibility is devolving onto even small parishes like ours. We have the notorious main road between Bristol and Weston-super-Mare running through our parish and a need for 4 pedestrian central reservations at £9,000 each. We also qualify for a 30mph speed restriction at £8,000. Under current funding restrictions, North Somerset Council will, at best, only provide 50% of these funds. We are working, over time (a long time), to provide the rest.
- Bank Reconciliation: The bank reconciliation provided is relevant to the 2017/18 financial year. Could you please send the bank reconciliation for the 2018/19 year using the template file which I have attached to this email?
Our internal auditor saw the correct version of the Bank Reconciliation and suggested revision of the Asset Register to account for two property activities that had occurred during the year. This meant an adjustment to AGAR Section 2 Box 9 and to the asset

register sections of the Bank Reconciliation. I duly updated Agar Section 2 and the Bank Reconciliation and circulated the updated audit paperwork with our June meeting papers.

I then, inexplicably, produced the partially updated Bank Reconciliation and my original version of The Agar forms (with section 2 not updated) for signature at our June meeting.

I attach the correct versions of Agar Section 2 and the Bank Reconciliation here.

This is the first time in nearly 20 years that I have sent an auditor the wrong documents. I cannot apologise enough for my stupidity.

I have filled in the form you attached to your email but, as it does not provide the background to your queries, I have included a modified version of my Bank Reconciliation form to hopefully set out the answers to your queries more clearly. All the data remains the same. I also include the Community Fund account sheet re monies deposited with Cambridge and Counties Bank. I am sorry if all this is overkill.

Our Councillors always insisted that the Community Fund was an arm's length windfall to the community rather than to the Parish Council, that is why its treatment has been quite separate from our day-to-day accounts. Thank goodness, with the solicitor's fee now paid (June 2019) with but £6 left over, I have now closed the 'internal' Community Fund, and we are back to normal!

I would be grateful if you could respond to the queries by Friday 9th August in order for us to complete our work on the file. If you have any queries, please do not hesitate to contact me via email or telephone using the extension 2637.

Kind regards

Isha

Isha Anagal

SBA Team

For and on behalf of PKF Littlejohn LLP

T: +44(0)20 7516 2200 ext 2637

ianagal@pkf-littlejohn.com

PUXTON PARISH COUNCIL INCOME & EXPENDITURE: 1st April 2018 - 31st March 2019 (Precept £6960 : CT Support Grant £128.61)

DATE 2018 -2019	ITEM	CH	BANK (run via deposit account)				BALANCE	Stmnt	NOTES	GENERAL FUND EXPENSE ANALYSIS										TOTALS	VAT
			IN	OUT	Transfers Out	Transfers In				Clerk's Pay	Clk/Cllr Exp	Hall Hire	Parish Maint	Ins/Subs Audit/Legal	Pub- licity	Web site	Purch- ases	Comm Fund	Transfers Out/In		
Mar 31	Cleared Bal on Statement						5,571.31														
	Uncleared Item						147.80														
	Uncleared Item																				
Apr 1	Funds Bought Forward						5,423.51														
Apr 5	NSC CT Support Grant	BACS	128.61				5,552.12	58												0.00	
	ALCA	100213		57.41			5,494.71	58						57.41						57.41	
	Hewish Social Committee - Hall Hire	SO		22.92			5,471.79	58				22.92								22.92	
Apr 18	NSC 1st Half Precept	BACS	3480.00		750.00		8,201.79	58											750.00	750.00	
Apr 20	Clerk's Net Pay - expenses not included	SO		201.52			8,000.27	58		201.52										201.52	
May 3	Hewish Social Committee - Hall Hire	SO		22.92			7,977.35	59				22.92								22.92	
	Adrian Leonard re Parish Maintenance	100214		160.00			7,817.35	59					160.00							160.00	
	Refund of Clerk's Expenses inc April	100215		56.28			7,761.07	58			34.30						21.98			56.28	
	Phil Smith re Audit	100216		59.50			7,701.57	59						59.50						59.50	
May 20	Clerk's Net Pay- inc expenses	SO		235.82			7,465.75	59	Agrees	201.52	34.30									235.82	
Jun 8	From Community Fund - to close	BACS	41817.96				49,283.71	59	Agrees											0.00	
	Hewish Social Committee - Hall Hire	SO		22.92			49,260.79	60				22.92								22.92	
	Adrian Leonard Parish Maintenance	100217		160.00			49,100.79	60					160.00							160.00	
	Clerk's Net Pay- inc expenses	SO		235.82			48,864.97	60		201.52	34.30									235.82	
	Community Fund to Village Hall	100218		40000.00			8,864.97	60	Agrees									40,000.00		40,000.00	
	Community Fund to St Annes School	100219		250.00			8,614.97	61										250.00		250.00	
	Transfer back to Community Fund Sheet	Tr			1,567.96		7,047.01	-											1,567.96	1,567.96	
Jul 5	Adrian Leonard re Parish Maintenance	100220		160.00			6,887.01	61					160.00							160.00	
	HMRC re PAYE Apr/May/Jun	100221		151.00			6,736.01	61		151.00										151.00	
	Hewish Social Committee - Hall Hire	SO		22.92			6,713.09	61				22.92								22.92	
	Clerk's Net Pay- inc expenses	SO		235.82			6,477.27	61	Agrees	201.52	34.30									235.82	
Aug 4	Hewish Social Committee - Hall Hire	SO		22.92			6,454.35	62				22.92								22.92	
	Clerk's Net Pay- inc expenses	SO		235.82			6,218.53	62		201.52	34.30									235.82	
Sep 6	Cancelled cheque - incorrectly made out	100222		0.00			6,218.53	-												0.00	
	NSC 2nd Half Precept		3480.00		750.00		8,948.53	62											750.00	750.00	
	Adrian Leonard Parish Maintenance	100223		320.00			8,628.53	63	Jul/Aug				320.00							320.00	
	Hewish Social Committee - Hall Hire	SO		22.92			8,605.61	63				22.92								22.92	
	Clerk's Net Pay- inc expenses	SO		235.82			8,369.79	63		201.52	34.30									235.82	
	HMRC re PAYE Jul/Aug/Sep	100224		151.00			8,218.79	63		151.00										151.00	

DATE			BANK (run via deposit account)							GENERAL FUND EXPENSE ANALYSIS											
2018	ITEM	CH	IN	OUT	Transfers	Transfers	BALANCE	Stmnt	NOTES	Clerk's	Clk/Clr	Hall	Parish	Ins/Subs	Pub- -licity	Web site	Purch- -ases	Comm Fund	Transfers	TOTALS	VAT
-2019					Out	In				Pay	Exp	Hire	Maint	Audit/Legal					Out/In		
Oct 4	D Hill refund of off contract expenses	100225		65.75			8,153.04	63							65.75					65.75	
	Adrian Leonard Parish Maintenance	100226		160.00			7,993.04	63	Sept				160.00							160.00	
	Information Commission's Office per yr	DD		35.00			7,958.04	63						35.00						35.00	
	Clerk's Net Pay- inc expenses	SO		235.82			7,722.22	64		201.52	34.30									235.82	
	Hewish Social Committee - Hall Hire	SO		22.92			7,699.30	64				22.92								22.92	
Nov 1	Hewish Social Committee - Hall Hire	SO		22.92			7,676.38	65				22.92								22.92	
	Clerk's Net Pay- inc expenses	SO		235.82			7,440.56	65		201.52	34.30									235.82	
	Adrian Leonard Parish Maintenance	100227		160.00			7,280.56	64					160.00							160.00	
De 6	Clerk's Net Pay- inc expenses	SO		235.82			7,044.74	66		201.52	34.30									235.82	
	Adrian Leonard Parish Maintenance	100228		160.00			6,884.74	66					160.00							160.00	
	HMRC re PAYE Oct/Nov/Dec	100229					6,884.74	CANX												0.00	
	HMRC re PAYE Oct/Nov/Dec	100230		151.00			6,733.74	66		151.00										151.00	
	Hewish & Puxton Village Hall - Hall Hire	SO		22.92			6,710.82	66				22.92								22.92	
Jan 3	D Hill refund of off Staples expenses	100231		121.50			6,589.32	66	Agrees								121.50			121.50	20.25
	Hewish & Puxton Village Hall - Hall Hire			22.92			6,566.40	67				22.92								22.92	
	Clerk's Net Pay- inc expenses	100231		235.82			6,330.58	67		201.52	34.30									235.82	
	VisionICT web charges to March 2020	100232		150.00			6,180.58	67							150.00					150.00	25.00
Feb 7	Clerk's Net Pay- inc expenses	SO		235.82			5,944.76	68		201.52	34.30									235.82	
	Hewish & Puxton Village Hall - Hall Hire	SO		22.92			5,921.84	68				22.92								22.92	
	Zurich Insurance	100233		244.72			5,677.12	68	Agrees					244.72						244.72	
Mar 7	Clerk's Net Pay- inc expenses	SO		235.82			5,441.30	69		201.52	34.30									235.82	
	Hewish & Puxton Village Hall - Hall Hire	SO		22.92			5,418.38	69				22.92								22.92	
	HMRC re PAYE Jan/Feb/Mar	100234		151.40			5,266.98	69		151.40										151.40	
	Vision ICT re Web upgrade to new regs	100235		42.00			5,224.98	69							42.00					42.00	7.00
	D Hill refund of off contract expenses	100235		43.20			5,181.78	69	Agrees						43.20					43.20	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	

DATE			BANK (run via deposit account)						GENERAL FUND EXPENSE ANALYSIS												
2018	ITEM	CH	IN	OUT	Transfers	Transfers	BALANCE	Stmnt	NOTES	Clerk's	Clk/Clr	Hall	Parish	Ins/Subs	Pub-	Web	Purch-	Comm	Transfers	TOTALS	VAT
-2019					Out	In				Pay	Exp	Hire	Maint	Audit/Legal	-licity	site	-ases	Fund	Out/In		
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
							5,181.78													0.00	
	OPERATING FUNDS						5,181.78													0.00	
	INCOME & EXPENDITURE TOTALS		48906.57	46080.34	3067.96	0.00	Net Transfers >>>												67.96	67.96	
***	Worle HSBC closed-New Chequebk									3,022.64	411.60	275.04	1,280.00	396.63	108.95	192.00	143.48	40,250.00		46,080.34	52.25
PUXTON PC FUNDS SUMMARY										Clerk	Clrk/Clrk	Hall	Parish	Ins/Subs	Pub-	Web	Purch-	Com	Check	46,080.34	VAT ^
	Operating Funds from above						£5,181.78				Exp	Hire	Maint	Audit/Legal	-licity	Site	-ases	Fund			
	PPC Election & Referenda						£2,000.00										GDPR				
	PPC Capital Provision						£5,601.00	Budget 2018-19		3,022.80	450.00	275.04	1,500.00	425.00	120.00	300.00	300.00			6,392.84	
TOTAL PUXTON PARISH COUNCIL FUNDS							£12,782.78	Est at Dec 2018												0.00	
	Hewish & Puxton Community Fund						£1,567.96	Actual 2017-18		2,956.64	411.60	275.04	1,440.00	630.28	103.80	150.00	399.00			6,366.36	
	TOTAL FUNDS TO CARRY FORWARD						£14,350.74			a	b	c	d	e	f	g	h	z	l	j	k

HEWISH & PUXTON COMMUNITY FUND

		IN	OUT	BALANCE
13 Feb 2017	Initial Deposit			£41172.25
28 Feb 2017	Interest	£17.21		£41189.46
31 Mar 2017	Interest	£38.13		£41227.59
30 Apr 2017	Interest	£36.94		£41264.53
31 May 2017	Interest	£38.20		£41302.73
30 Jun 2017	Interest	£37.00		£41339.73
31 Jul 2017	Interest AGREES INTERNET	£38.27		£41378.00
31 Aug 2017	Interest	£38.31		£41416.31
30 Sep 2017	Interest	£37.10		£41453.41
31 Oct 2017	Interest AGREES INTERNET	£38.38		£41491.79
30 Nov 2017	Interest	£37.17		£41528.96
31 Dec 2017	Interest AGREES YR END STATEMENT	£47.27		£41576.23
31 Jan 2018	Interest	£47.31		£41623.54
28 Feb 2018	Interest	£42.79		£41666.33
31 Mar 2018	Interest AGREES INTERNET	£47.42		£41713.75
8 Jun 2018	Interest April-May-June	£104.21		£41817.96
8 June	iTransferred from C&C Bank to HSBC to close this account		£41817.96	£0.00
	Total Interest for Period	£645.71		
	Final Community Fund Total			£41817.96
8 Jun 2018	Ch 100218 - Barrington & Sons re Hall		£40000.00	£1817.96
	Ch 100219 - St Anne's Sch re defibrillator		£250.00	£1567.96
				£1567.96
				£1567.96
	TO GENERAL FUND SUMMARY			£1567.96

PUXTON PARISH COUNCIL ELECTION & REFERENDA PROVISION

		IN	OUT	BALANCE
1 Apr 2017	Transfer from General Fund	£1000.00		£1000.00
20 Apr 2017	Transfer from General Fund	£250.00		£1250.00
6 Sep 2017	Transfer from General Fund	£250.00		£1500.00
18 Apr 2018	Transfer from General Fund	£250.00		£1750.00
10 Sep 2018	Transfer from General Fund	£250.00		£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
				£2000.00
TO GENERAL FUND SUMMARY				£2000.00

PUXTON PARISH COUNCIL CAPITAL PROVISION

		IN	OUT	BALANCE
1 Apr 2017	Transfer from General Fund	£4000.00		£4000.00
20 Apr 2017	Transfer from General Fund	£500.00		£4500.00
7 Sep 2017	Transfer to General Fund		£399.00	£4101.00
7 Sep 2017	Transfer from General Fund	£500.00		£4601.00
18 Apr 2018	Transfer from General Fund	£500.00		£5101.00
10 Sep 2018	Transfer from General Fund	£500.00		£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
				£5601.00
	TO GENERAL FUND SUMMARY			£5601.00

PUXTON PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2018 - 31ST MARCH 2019
ANALYSIS OF DIFFERENCES BETWEEN 2017-18 & 2018-19

INCOME	2018-19	2017-18	Difference	Notes
Precept	6960	6600	360	
Bank Interest	0	0	0	
Other Income	129	270	-141	
			^	
EXPENDITURE			0	
Clerk's Pay	3023	2957	66	
Other Expenses			0	
Hall Hire	275	275	0	
Training	0	0	0	
Insurance	245	245	0	
Cllr's Clerk's Expenses	412	412	0	
Subscriptions	57	56	1	
Donations	0	0	0	
Asset Purchases	122	399	-277	Filing Cabinet @122. Apple mini computer £399
Other Purchases	164	102	62	
Audit	60	330	-270	2016-17 included addition of Community Fund monies.
Website	192	150	42	
Elections	0	0	0	
Parish Maintenance	1280	1440	-160	
Excluding Clerk's Fee	2807	3409	-602	
<i>Including Clerk's Pay</i>	<i>5830</i>	<i>6366</i>	<i>-536</i>	
BALANCE SHEET ITEMS			0	
Fixed & Long Term Assets	44993	5250	39743	+ Filing Cabinet £122. - Written off Projector & Screen £380. + Long Term Investments as under [●]
Hewish & Puxton Community Fund	1568	41714		£41714 + interest of £104 - St Annes School £250 - H&P Village Hall £40,000 = £1,568

● Puxton Parish Council Long Term Investments as under:

* The Car Park attached to St Anne's Church Academy - via S106 monies per deed on file Asset £1.00

** From Hewish and Puxton Community Fund: £40,000 advanced to Hewish and Puxton Village Hall Ltd as no-interest mortgage, towards the purchase of Hall freehold per deed on file £40,000.00

PUXTON PARISH COUNCIL

CURRENT ACCOUNT BANK RECONCILIATION - page 1 - Presentation Modified to clarify Audit queries: 5th August 2019

BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2018 - 31ST MARCH 2019

During 2016-17 a sum of £41,172.25 was received from Canadian Solar as a community donation, in relation to a Solar Farm built off Wick Lane, Hewish. In February 2017 this was invested for the Community, as the Hewish & Puxton Community Fund, with Cambridge & Counties Bank. In June 2018 £40,000 of the fund was granted to Hewish & Puxton Village Hall Ltd in the form of a long-term, non-interest bearing mortgage, to contribute to the purchase of the Hall's freehold. The balance of £1568 is now ring-fenced in the Parish Council's single HSBC bank account to cover legal fees associated with setting up the Hall mortgage. The Mortgage deed was not completed until the end of the Hall lease at May 31st 2019. The £40,000 asset value was therefore attached to the asset register in June 2019.

	2018-19			2017-18		
INCOME & EXPENDITURE SUMMARY	Puxton PC	Community Fund	Total @ HSBC	Puxton PC	Community Fund	Total @ HSBC & Cambridge & Counties Bank
Precept	6960	-		6600	-	
Other Income (Council Tax Support Grant)	129	-		270	-	
Interest	0	104		0	486	
TOTAL INCOME						
Add Funds Bought Forward	11525	41714		11021	41227	
Deduct Clerk's Pay for Year	-3023	-		-2957	-	
Deduct Other Expenses Paid Out	-2808	-40250		-3409	-	
FUNDS CARRIED FORWARD TO NEXT YEAR	12783	1568	14351	11525	41713	53238
BANK RECONCILIATION						
Balances per Accounts @31st March			14351			53238
Plus Un-presented Cheques @ 31st March			0			148
Balances per Bank Statements @ 31st March			14351			53386

EXPENDITURE

see page 2 for analysis of differences

	2018-19	2017-18
Clerk's pay	3023	2957
Hall Hire	275	275
Training	0	0
Insurance	245	245
Cllr/Clerk Expenses	412	412
Subscriptions	57	56
Donations	0	0
Asset Purchases	122	399
Other Purchases	164	102
Audit *	60	330
Website	192	150
Election Admin	0	0
Parish Maintenance	1280	1440
Total Expenditure	5830	6366

The Council is not VAT registered

Assets Register:

Asset Book Total (at replacement prices)

1 Apple Mini Computer £399 : 1 Printer £0 : 4 Flower Planters £2000 : 2 Grit Bins £300 : 1 Noticeboard £980
1 Projector £0 : 1 Film Screen £0 : 2 Public Benches £1000 : SpeedWatch Radar Gun £191

Long Term Investments per page 2

TOTAL ASSETS

£4992

£40,001

£44993

The Council handles no cash, so there is no cash book

Approved by the Parish Council

Signed.....
Chairman

Signed.....
Clerk/RFO

Date.....
Presentation Modified to clarify Audit queries: 5th August 2019

PUXTON PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2018 - 31ST MARCH 2019
ANALYSIS OF DIFFERENCES BETWEEN 2017-18 & 2018-19

INCOME	2018-19	2017-18	Differences	% Difference	Notes
Precept	6960	6600	360	105.45	
Bank Interest	0	0	0		
Other Income	129	270	-141	47.78	Reduction in Community Support Grant
EXPENDITURE					
Clerk's Pay	3023	2957	66	102.23	
Other Expenses					
Hall Hire	275	275	0	100.00	
Training	0	0	0		
Insurance	245	245	0	100.00	
Cllr's Clerk's Expenses	412	412	0	100.00	
Subscriptions	57	56	1	101.79	
Donations	0	0	0		
Asset Purchases	122	399	-277	30.58	Filing Cabinet @ £122. Apple mini computer £399
Other Purchases	164	102	62	160.78	Community News Costs + in 2018-19 memory sticks for data backup, ICO GDPR fee.
Audit	60	330	-270	18.18	2017-18 included external audit cost due to the addition of Community Fund monies.
Website	192	150	42	128.00	Upgrade costs
Elections	0	0	0		
Parish Maintenance	1280	1440	-160	88.89	2017-18; North Somerset Council charge for Puxton Lane speed check - £160.
Excluding Clerk's Pay	2807	3409	-602		
<i>Including Clerk's Pay</i>	<i>5830</i>	<i>6366</i>	<i>-536</i>		<i>Agrees with page 1 summary</i>
Hewish & Puxton Community Fund	41714	41228			
Interest	104	486	-382	21.40	Interest received from Cambridge and Counties Bank
Expenditure	-40250	0			St Annes School Defibrillator £250 - H&P Village Hall Mortgage £40,000
Balance at 31 March 2019	1568	41714			This amount is reserved to cover legal costs re the Village Hall Mortgage
Fixed & Long Term Assets	44993	5250	39743		+ Filing Cabinet £122. - Written off Projector & Screen £380. + Long Term Investments as under*

*Puxton Parish Council Long Term Investments as under:

* The Car Park attached to St Anne's Church Academy - via S106 monies per deed on file Asset £1.00

** From Hewish and Puxton Community Fund: £40,000 advanced to Hewish and Puxton Village Hall Ltd as no-interest mortgage, towards the purchase of Hall freehold per deed on file £40,000.00