

Annual Governance and Accountability Return 2019/20 Part 2

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

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Part 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2020**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Part 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on a website **before 1 July 2020**.

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 2019/20**, page 4
- **Section 1 – Annual Governance Statement 2019/20**, page 5
- **Section 2 – Accounting Statements 2019/20**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

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

Any smaller authority may, however, request a limited assurance review. In these circumstances the authority should **not certify itself as exempt, and not complete the** Certificate of Exemption, but complete Part 3 of the Annual Governance and Accountability Return 2019/20 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

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

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

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

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2019/20, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2020. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than 30 June 2020. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), 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.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

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

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2019/20 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2020, 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 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

PENSAX PARISH COUNCIL

certifies that during the financial year 2019/20, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed £25,000

Total annual gross income for the authority 2019/20:

7295.00 £00,000

Total annual gross expenditure for the authority 2019/20:

4958.00 £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

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

- The authority was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), 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 Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

REDACTED

02/05/2020

I confirm that this Certificate of Exemption was approved by this authority on this date:

27/07/2020

Signed by Chairman

Date

REDACTED

27/07/2020

as recorded in minute reference:

27th July 2020 10(e) REFERENCE

Email of Authority

Telephone number

pensaxpc14@btinternet.com

01299 832722

*Published web address

<http://e-services.worcestershire.gov.uk/myparish>

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2020. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2019/20

PENSAX 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.	✓		
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

Name of person who carried out the internal audit

07/05/2020 DD/MM/YYYY DD/MM/YYYY

ENT DIANE O'MALLEY AUDITOR

Signature of person who carried out the internal audit

REDACTED

Date 09/05/2020

*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 2019/20

We acknowledge as the members of:

PENSAX 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.

*For any statement to which the response is 'no', an explanation must be published

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

27/07/2020

and recorded as minute reference:

27th July 2020 10(f)

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

Chairman

REDACTED

Clerk

Section 2 – Accounting Statements 2019/20 for

PENSAX PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	8668	10743	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	4750	4850	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1958	2445	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	2205	2231	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	2427	2727	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	10743	13080	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	10743	13080	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	9473	9473	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

REDACTED

Date

02/05/2020

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

27/07/2020

as recorded in minute reference:

27th July 2020 TE 10(H) ENCE

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

REDACTED

ANNUAL RETURN

year ending 31st March 2020

PENSAX PARISH COUNCIL

		Last Year 31st March 2019		This Year 31st March 2020	Description of variance >10%
1	Balances brought forward	8667.66		10743.34	Building up reserves for emergencies and Village Hall improvements
2	(+) Annual precept	4750.00		4850.00	
3	(+) Total other receipts	1958.05		2445.11	2019-2020 - VAT for two years repaid £225.11, donation for upkeep of War Memorial received £30.00
4	(-) Staff costs	2205.12		2230.71	
5	(-) Loan interest/capital repayments	0.00		0.00	
6	(-) Total other payments	2427.25		2727.34	
7	(=) Balances carried forward	10743.34		13080.40	Donation of £1000.00 held for Hall expenses due to its closure, £1439.00 held for War Memorial, both these are Restricted Funds, reserves for unexpected costs are low so building those up, see Reserves
8	Total cash & investments	10743.34		13080.40	See above
9	Total fixed assets	9473.48		9473.48	
10	Total Borrowings	0.00		0.00	

Chairman

REDACTED

27/07/2020

Responsible Finance Officer

REDACTED

22/05/2020

Bank Reconciliation Year ending 31st March 2020	PENSAX PARISH COUNCIL	
Balance per bank statement 31st March 2020	£	£
Current account	13442.40	
Petty cash	0.00	
		13442.40
LESS unpresented cheques at 31st March 2020		
Cheque no 000248	24.00	
000250	322.00	
000251	16.00	362.00
Add any unbanked cash	0.00	0.00
Net bank balance 31st March 2020		13080.40
The net balances reconcile to the Receipts and Payments account for the year as follows		
CASH BOOK (Receipts and Payments)		
Opening Balance per cash book 1st March 2019	10743.34	
Add receipts for period <i>April 2020</i>	7295.11	
Less payments for period	4958.05	
Closing balance per cash book 31st March 2020	13080.40	
Councillor	<i>DA</i> REDACTED	Date 27/07/2020
RFO		Date 02/05/2020

PENSAX PARISH COUNCIL

RECEIPTS

RECEIPTS 2019-2020									
Voucher	Date		Receipt	Precept	War Memorial	LM	Grants	VAT	
No.	Rec'd	Details					Misc.	Refund	
	B/F	Balance 01/04/19	10743.34						
1	29th April 2019	MHDC Precept	2425.00	2425.00					
2	28th June	WCC LM March 2019	294.00			294.00			
3	3rd July	WCC LM April 2019	126.00			126.00			
4	9th August	WCC LM May 2019	154.00			154.00			
5	23rd September	HMRC VAT repayment	225.11					225.11	
6	26th September	MHDC Precept	2425.00	2425.00					
7	15th November	WCC LM August 2019	56.00			56.00			
8	22nd November	Donation for War Memorial	30.00		30.00				
9	13th February 2020	Thrift Shop Donation to Pensax Village Hall	1000.00				1000.00		
10	27th March	WCC LM November 2019 + February 2020	560.00			560.00			
TOTALS			18038.45	4850.00	30.00	1190.00	1000.00	225.11	7295.11

PAYMENTS

PENSAX PC

Voucher	Date	Cheque	Minute	Details	Payment	VAT
No	cheque written	number	reference			element
1	8th April 2019	S/Order	21st January 2019 (10g)	Clerks Salary (23/03-2-/04/2019)	161.16	0.00
2	7th May	S/Orcder	21st January 2019 (10g)	Clerks Salary (21/04-18/05)	162.56	0.00
3	7th May	000228	21st May (19a)	Mr R Whiteman LM March/April	420.00	0.00
4	7th May	000229	21st May (19a)	Wel Medical Ltd (defbi pads)	44.28	7.38
5	7th May	000230	21st May (19a)	D M Payroll Services Ltd (Internal Audit 2018-19)	70.00	0.00
6	7th May	000231	21st May (19a)	Worcestershire CALC Subs	220.63	33.56
7	3rd June	S/Orcder	21st January 2019 (10g)	Clerks Salary (19/05-15/06)	162.56	0.00
8	1st July	S/Order	21st January 2019 (10g)	Clerks Salary (16/06-13/07)	162.56	0.00
9	15th July	000232	15th July (11a)	Mr R Whiteman LM May/June	154.00	0.00
10	15th July	000233	15th July (11a)	Mrs S Burrows (Defib pads)	37.14	6.19
11	15th July	000234	15th July (11a)	Menith Wood Community Association (rent 15/07/2019)	16.00	0.00
12	29th July	S/Order	21st January 2019 (10g)	Clerks Salary (14/07-10/08)	162.56	0.00
13	7th August	000235	30th September 2019 (19)	Tenbury Town Council (training)	40.00	0.00
14	7th August	000236	30th September 2019 (19)	MHDC Elections May 2019	£36.00	£0.00
15	27th August	S/Order	21st January 2019 (10g)	Clerks Salary (11/08-07/09)	£162.56	£0.00
16	23rd September	S/Order	21st January 2019 (10g)	Clerks Salary (08/09-05/10)	162.56	0.00
17	30th September	000237	30th September 2019 (10a)	Mrs S Burrows (photocopying May elections/APM)	18.30	3.05
18	30th September	000238	30th September 2019 (10e)	Mrs S Burrows (Clerks expenses 2018-19)	163.83	0.00
19	30th September	000239	30th September 2019 (10a)	Mrs S Burrows (Microsoft update)	59.99	10.00
20	30th September	00240	30th September (10a)	Mr R Whiteman (LM August 2019)	56.00	0.00
21	30th September	000241	30th September (10d)	Came & Company (Insurance)	218.00	0.00
22	30th September	000242		CANCELLED	0.00	0.00
23	21st October	S/Order	21st January 2019 (10g)	Clerks Salary (06/10-02/11)	162.56	0.00
24	13th November	S/Order	21st January 2019 (10g)	Clerks Salary (03/11-30/11)	162.56	0.00
				Total C/F to page 2	3015.81	60.18

PAYMENTS

PENSAX PC

Other	Staff	LM	Grants	Defib	Mowing of	Training	BT Box	Section	
expenses	Costs			costs	War Memorial	Cllrs/Clerk	restoration	137	
	Excluding VAT								
	161.16								
	162.56								
		420.00							
				36.90					
70.00									
187.07									
	162.56								
	162.56								
		154.00							
				30.95					
16.00									
	162.56								
						40.00			
£36.00									
	£162.56								
	162.56								
15.25									
45.00	118.83								
49.99									
		56.00							
218.00									
	162.56								
	162.56								
637.31	1580.47	630.00	0.00	67.85	0.00	40.00	0.00	0.00	2955.63

PAYMENTS

PENSAX PC

Voucher No	Cheq written	Cheque number	Minute reference	Details	Payment	VAT element
				Total C/F from page 1	3015.81	60.18
25	18th November	000243	18th November (15)	Royal British Legion (grant for poppy wreathes)	50.00	0.00
26	18th November	000244	18th November (10a)	Mr D Nunn (mowing War Memorial	182.00	0.00
27	18th November	000245	18th November (14)	Pensax Village Hall Grant	225.00	0.00
28	18th November	000246	18th November (13)	Pensax Church (grant for Harvest Supper 2019)	50.00	0.00
29	16th December	S/Order	21st January 2019 (10g)	Clerks Salary (01/12-28/12)	162.56	0.00
30	13th January 2020	S/Order	21st January 2019 (10g)	Clerks Salary (29/12-25/01/2020)	162.56	0.00
31	20th January	000247	20th January 2020 (13)	St James the Great Pensax Church (Christmas celebration 2019)	150.00	0.00
32	10th February	S/Order	21st January 2019 (10g)	Clerks Salary (26/01-22/02)	162.56	0.00
33	21st February	DD	21st January 2019 (10f)	ICO	35.00	0.00
34	26th February	000248	26th February (6a)	Menith Wood Community Association (rent 20/01+26/02/2020)	24.00	0.00
35	26th February	000249	26th February (6a)	Mr R Whiteman (LM November 2019)	238.00	0.00
36	9th March	S/Order	21st January 2019 (10g)	Clerks Salary (23/02-21/03)	162.56	0.00
37	16th March	000250	16th March (10a)	Mr R Whiteman (LM February 2020)	322.00	0.00
38	16th March	000251	16th March (10a)	Menith Wood Community Association (rent 16/03/2020)	16.00	0.00
				Total	4958.05	60.18

PAYMENTS

PENSAX PC

Other Admin	Staff costs	LM	Grants	Defib costs	Mowing of War Memorial	Training Cllrs/Clerk	BT Box restoration	Section 137	
637.31	1580.47	630.00	0.00	67.85	0.00	40.00	0.00	0.00	2955.63
			50.00						
					182.00				
			225.00						
			50.00						
	162.56								
	162.56								
			150.00						
	162.56								
35.00									
24.00									
		238.00							
	162.56								
		322.00							
16.00									
712.31	2230.71	1190.00	475.00	67.85	182.00	40.00	0.00	0.00	4897.87

	PENSAX PARISH COUNCIL		Asset Register			
	SCHEDULE OF FIXED ASSETS					
	31ST MARCH 2020					
	Description	Ref/serial No	Date acquired	Value £	Custodian Trustee	Disposal
1	Pensax Village Hall including carpark and strip of land around hall (insured by pc)		23/03/1978`	1,250.00	No	
2	Pensax Village Hall fixtures and fittings (insured by PC)		23/03/1978	N/K	No	
3	Pensax Village Hall wooden shed (insured by PC)		1990s	N/K		
4	Noticeboard at Pensax Village Hall		09/12/2009	475.00		
5	Noticeboard at Menith Wood by BT Box		09/12/2009	475.00		
6	Noticeboard by War Memorial (opposite Bell pub)		May 2014	475.00		
7	War Memorial		May 2014	4,500.00		
8	Defibrillator BT Box Menith Wood		January 2017	1,000.00		
9	Defibrillator Cabinet BT Box Menith Wood		January 2017	700.00		
10	Laptop Computer and external harddrive for Clerk		03/07/2017	597.48		
11	BT Box Fox Lane, Menith Wood, WR6 6UG		26/09/2017	1.00		
			TOTAL	9,473.48		

PENSAX PARISH COUNCIL			
BUDGET 31/03/2020	Actual	Actual	Agreed Budget
EXPENDITURE	2018-19	2019-20	2020-21
Staff costs (inc. expenses)	2205.12	2230.71	2300
Audit-Internal/External Audit (R)	50	70	170
Training Clerk + Cllrs (R)	10	40	100
Insurances	218	218	500
Grants general (R)	175	475	300
Village Hall Hire	32	56	150
LM	1134	1190	1808
Mowing of War Memorial	120	182	200
War Memorial Expenses (R)	0	0	0
Rock Salt from WCC (R)	140	0	0
Community First Subs 2018-21 (R)	0	0	0
VAS Sign + repairs (R)	0	0	0
CALC subs	169.31	187.07	210
Post/stationery	4.8	5	100
Photocopying/Printer ink	66.2	55.25	80
Data Protection Registry yearly Jan	35	35	40
Noticeboards/seats repairs (R)	0	0	0
Elections fees (R)	0	36	50
Defibrillator expenses (R)	0	67.85	100
Transparency grant (computer etc)(R)	0	0	0
BT Box	82.93	0	50
Computer expenses	101.65	49.99	100
Pensax Village Hall expenses	0	0	600
TOTAL	4544.01	4897.87	6858
BALANCE B/F 31st March	8931	11095	13267
Add total income (exc VAT)	6708.05	7070	6858
Less expenditure (exc VAT)	4544.01	4897.87	6858
BALANCE B/F 31st March	11095	13267	13267

PENSAX PARISH COUNCIL			
BUDGET EXC VAT 31/03/2020	ACTUAL	ACTUAL	AGREED
	2018-19	2019-20	BUDGET
			2020-21
INCOME			
Precept MHDC	4750	4850	5050
Lengthsman WCC payments	1764	1190	1808
Thrift Shop Grant (Pensax Hall (R))	0	1000	0
Pensax Village Hall rent	10	0	0
Dist Cllr Grants	125	0	0
HMRC Tax Refund Clerk	59.05	0	0
War Memorial Funds (R)	0	30	0
TOTAL	6708.05	7070	6858
RESERVES in Current acc			
Contingency (see risk assesment)			
Unexpected costs	1000	2200	3400
War Memorial Funds (restricted)	1409	1439	1439
Pensax Hall grant (restricted)	1458.57	2233.57	2233.57
Business Rate Relief (transferred to unexpected costs)	500	0	0
Election fees	1000	1000	1000
Additional Audit fees	350	400	500
Cover for staff for sick periods	150	165	165
Rock Salt (transferred to unexpected costs)	200	0	0
Repairs - Notice boards/seat	400	500	500
Cllrs/Clerks Training	175	200	200
Defib	0	500	750
VAS Sign repairs	80	100	100
Computer	0	0	100
Transparency fund grant (restricted)	584.63	584.63	584.63
Reserved funds	7307.2	9322.2	10972.2

PENSAX PARISH COUNCIL	
RESERVES in Current acc 31-03-2020	
Contingency (see risk assesment)	
Unexpected costs	3400
War Memorial Funds (restricted)	1439
Pensax Hall grant (restricted)	2233.57
Election fees	1000
Additional Audit fees	500
Cover for staff for sick periods	165
Repairs - Notice boards/seat	500
CLIs/Clerks Training	200
Defib	750
VAS Sign repairs	100
Computer	100
Transparency fund grant for computer/printer (restricted)	584.63
Total Reserved funds	10972.2