

# 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.



## 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?	N/A	
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?	N/A	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee?	N/A	



## 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.

### WHIXALL 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:

11,253

Annual gross expenditure for the authority 2017/18:

8,151

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



18.04.18

Signed by Chairman

Date



18.04.18.

Email

Telephone number

clerk.whixallpc@hotmail.co.uk

01948 880 851

\*Published web address (not applicable to Parish Meetings)

**www.whixallparish.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

### WHIXALL 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 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)	Yes	No	Not applicable
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

02/05/18

Name of person who carried out the internal audit

GRAHAM MURPHY FCA.

Signature of person who carried out the internal audit

G.M.

Date

09/05/18

\*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:

WHIXALL 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 2018, that:

	Agreed		
	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
			✓

This Annual Governance Statement is approved by this authority and recorded as minute reference:

67/18d

dated

09/05/2018

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

Chairman *David Hurre.*

Clerk *[Signature]*



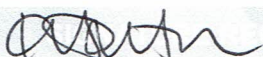
## Section 2 – Accounting Statements 2017/18 for

### WHIXALL PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	5764	2162	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	7000	7500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	384	3753	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	3779	4173	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	NIL	NIL	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	7207	3978	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	2162	5264	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	2162	5264	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	7020	7020	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	NIL	NIL	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.
		✓	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

11/04/18

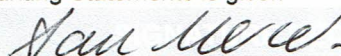
I confirm that these Accounting Statements were approved by this authority on this date:

09 05 18

and recorded as minute reference:

67/18e

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





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

Name of smaller authority: **WHIXALL PARISH COUNCIL**

County Area (local councils and parish meetings only): **SHROPSHIRE**

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

Commencing on: Monday 4<sup>th</sup> June 2018

and ending on: Friday 13<sup>th</sup> July 2018

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days inclusive and must include the first 10 working days of July 2018.

We have suggested the following dates: Monday 4 June – Friday 13 July 2018.

The latest possible dates that comply with the statutory requirements are Monday 2 July – Friday 10 August 2018.)

Signed: 

Role: Clerk / RFO

**PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH  
THE AGAR AND OTHER REQUESTED DOCUMENTATION**



# Whixall Parish Council

## Financial Regulations Review

April 2018

Responsible Financial Officer (RFO)- Katie Hatton

### Annual governance statement check- Annual Governance and Accountability Return

<b>Governance statement</b>	<b>Agreed – Yes or No</b>	<b>Comments on review- evidence to back up agreement with statement Yes means that...</b>
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Yes	<p><b>We prepared accounting statements in accordance with The Accounts and Audit Regulations</b></p> <p>We have detailed accounts: monthly balance records/ quarterly expenditure records/ receipt records/ bank statements/ bank reconciliation. The bank statements are presented monthly at a council meeting to ensure that the balance matches the balance record.</p>
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes	<p><b>The council made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge...</b></p> <ul style="list-style-type: none"> <li>• RFO provides monthly balance sheets and quarterly expenditure reports to all Cllrs.</li> <li>• A minimum of two Cllrs must sign any cheques. All Cllrs issued with copy of 'Good Councillors Guide': Cllrs are aware of their responsibilities to monitor financial transactions.</li> <li>• RFO provides advice on expenditure and powers to spend.</li> <li>• From May 2014 the Clerk/ RFO has presented bank statements alongside monthly balance sheets and a Cllr will sign them from time to time (usually monthly) to confirm their reconciliation.</li> </ul>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the council to conduct its business or on its finances.	Yes	<p><b>The council has only done what it has the legal power to do and has complied with proper practices in doing so...</b></p> <ul style="list-style-type: none"> <li>• To our knowledge we have only spent money on things that we have a legal power to do so and conformed to code of practice.</li> <li>• Codes of Practice are reissued annually, in May.</li> <li>• NALC legal topic note re: s. 137 reissued annually in May.</li> <li>• The legal authority (the Act) to spend are noted in minutes and on expenditure report.</li> <li>• Transparency code for smaller Authorities is issued to all councillors.</li> </ul>
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.	Yes	<p><b>The council, during the year has given all persons interested the opportunity to inspect and ask questions about the council's accounts...</b></p> <ul style="list-style-type: none"> <li>• Posters are displayed in council notice boards as per instruction/ advice attached to Annual Return.</li> <li>• Bi-annual newsletter advertises compliance with regulations and clerk's details.</li> </ul>



		<p>of income and expenditure or directs readers to web site where all details are published.</p> <ul style="list-style-type: none"> <li>All documents required by transparency code to be available on the web site will be on web site by 1<sup>st</sup> July.</li> </ul>
5. We carried out an assessment of the risks facing the council and took appropriate steps to manage those risks, including the introduction of internal controls and/ or external insurance cover where required.	Yes	<p><b>The council considered the financial and other risks it faces and has dealt with them properly...</b></p> <ul style="list-style-type: none"> <li>Financial risks were considered in the annual budget: i.e. Shropshire Council's budget cuts and transfer of services has been a long term agenda item.</li> <li>Consideration of percentage increase to tax payer.</li> <li>The council has budgeted for the cost of a by-election.</li> <li>The council considers its contingency fund as an appropriate amount.</li> <li>Details of historic land acquisitions have come to light to. This research will continue but it is currently believed that the Fixed Asset Register and all its proper details has been made right. The council believes that it has stated everything that it currently knows is correct.</li> </ul>
6. We maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems.	Yes	<p><b>The council 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 the council...</b></p> <ul style="list-style-type: none"> <li>RFO provides monthly balance sheets and quarterly expenditure reports to all Cllrs.</li> <li>Review of Annual Governance Statement.</li> <li>Independent Audit complete.</li> </ul>
7. We took appropriate action on all matters raised in reports from internal and external audit.	Yes	<p><b>The council responded to matters brought to its attention by internal and external audit...</b></p> <ul style="list-style-type: none"> <li>Amended Fixed Asset List as advised.(2012/13)</li> <li>Included invoices for Clerk's wages. (2012/13)</li> <li>Included P60 for Internal audit in 2014/15</li> <li>Nothing raised in 2015/16 or 2016/17</li> <li>Self certified as exempt from review in 2017/18</li> </ul>
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 the council and, where appropriate have included them in accounting statements.	Yes	<p><b>The council disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant...</b></p> <ul style="list-style-type: none"> <li>The council has listed all its assets that it has knowledge of but is mindful that knowledge had been lost and that such information needs to be effectively maintained into the future.</li> </ul>
9. (For local Councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our responsibility in relation to the accountability for the funds/ assets, including financial reporting and, if required, independent examination or audit.	N/A	Whixall Parish Council is not a sole managing trustee.



# WHIXALL PARISH COUNCIL

Annual Return for the financial year ended 31<sup>st</sup> March 2018

Prepared by Katie Hatton, Clerk and RFO

Date: 11<sup>th</sup> April 2018

## Bank Reconciliation

Balance per Bank Statement as at 31<sup>st</sup> March 2018

	£	£
Community Account (current account)	4,789.49	
Business Saver Account	924.56	
	-----	
	5,714.00	
Less unpresented cheques at 31 <sup>st</sup> March 2018		
Cheque numbers    101174	(250.00)	
101180	(200.00)	
		-----
		(450.00)
		-----
Net balances as at 31 <sup>st</sup> March 2018		<b>5,264.05</b>
		-----
<u>Balance per Cash Book</u>		
Opening balance as at 1 <sup>st</sup> April 2017		2,162.00
Plus Receipts		11,253.00
Less Payments		(8,151.00)
(£8,155.51- minus £5 uncashed cheque from 2016/17)		-----
Closing Balance per Cash Book as at 31 <sup>st</sup> March 2017		<b>5, 264.00</b>
		-----



# WHIXALL PARISH COUNCIL

Annual Return for the financial year ended 31<sup>st</sup> March 2018

Prepared by Katie Hatton, Clerk and RFO

Date: 12<sup>th</sup> April 2018

## Explanation of variances

Section 1	2016/17 £	2017/18 £	Variance (+/-)£	Detailed explanation of variance (with amounts £)
<b>Box 2</b> Precept	7000	7,500	+500	Whixall Parish Council's 2017/18 precept request was in line with predicted expenditure being circa. £7,500, it was considered a necessary increase/ rise of 6% to cover costs and protect contingency/ reserves.
<b>Box 3</b> Other Income	384	3753	+3369	The increased income comes from the following: £638.57 Neighbourhood Fund from CIL monies £2,734.97 Project grant from Shropshire Wildlife Trust (refund of money mostly spent last year). £376.81 Transparency code fund to ensure compliance/ enable staffing hours to manage website. £2.16 of peppercorn rent and bank account interest. TOTAL= £3,752.51  The previous year we had a Transparency code Fund grant of £232.52, a donation towards an event of £100 and processed the cash collection from the remembrance day service on behalf of a chapel which was sent to Poppy Appeal plus interest and peppercorn rent. TOTAL= £384 This is a straight forward break down of the difference in income.
<b>Box 4</b> Staff Costs	3779	4173	+394	Clerk's salary has increased in line with National pay scales plus a payment for extra hours to manage web site (from Transparency Fund- £376.81 above).
<b>Box 5</b> Loan interest/ capital	0	0	0	N/A
<b>Box 6</b> Other payments	7207	3978	-3229	There is such a large difference in the payments between the two years predominantly because £2,495 was paid out in 16/17 on the grant funded Marlot grazing project. (A further £240 was spent in 17/18 and the total amount of £2,735 was reimbursed this year on completion of the project). Also, there was £1,050 spent on contested by-election in 16/17; these are costs saved in 17/18. There are only minor variances in other areas.
<b>Box 7</b> Balances carried forward	2162	5264	+3102	The balances carried forward are higher due to the decreased expenditure which is explained above.
<b>Box 9</b> Fixed assets and long term assets	7020	7020	0	No change to fixed assets this year.
<b>Box 10</b> Total borrowings	0	0	0	N/A



# WHIXALL PARISH COUNCIL EXPENDITURE REPORT: YEAR ENDING 2018

Opening Bank balances

Community Account 2,162.00  
Business Savers Account  
Precept 7,500.00  
2016 Neighbourhood Fund 638.57  
Marlot Project Grant 2,754.97  
Transparency Code Grant 376.81  
Other estimated income 2.00  
**Total 13,414.35**

CHEQUE NO.	DATE	MINUTE REF	PARTICULARS	AMOUNT	Cashed?	VAT	POWER TO SPEND	CLERK'S PAY	ADMIN	INSURANCE	1,300.00	330.00	850.00	200.00	500.00	400.00	CHAIRMAN'S FUND	400.00	MARLOT	638.57	NEIGHBOURHOOD CONTINGENCY	13,405.38
101136			Clerk's pay for March 2017	314.34	V	0.00	GA 1972 s.112(2)	314.34														
101137	19 April 2017	50/17	Clerk's extra hour for web site	20.72	V	0.00	GA 1972 s.112(2)& 142	20.72	250.00													
101138			Hall hire April 17- March 18	250.00	V	0.00	GA 1972 s.139(4)		101.96													
101139			Printer/ scanner reimburse	101.96	V	16.99	GA 1972 s.111															
101140			Hollowood grass cut expenses	51.22	V	0.00	HA 1980 s.96															
101141			Signage for Marlot Project	239.84	V	0.00	CA 1899 s.5															
101142	10 May 2017	64/17	Clerk's pay for April 2017	317.49	V	0.00	GA 1972 s.112(2)	317.49														
101143			Grass cutting	210.00	V	0.00	HA 1980 s.96															
101144			Affiliation fees	326.04	V	0.00	GA 1972 s.143															
101145			Social Media Training	25.00	V	0.00	GA 1972 s.111															
101146			Insurance	168.00	V	0.00	GA 1972 s.111															
101147	14 June 2017	79/17	Clerk's pay for May 2017	317.50	V	0.00	GA 1972 s.112(2)	317.50	26.12													
101148			Printer ink reimburse	26.12	V	4.35	GA 1972 s.111		10.26													
101149			Postage reimburse 04/16-09/17	10.26	V	0.00	GPJA 1963 s.5															
101150	12 July 2017	94/17	Clerk's pay for June 2017	317.50	V	0.00	GA 1972 s.112(2)	317.50														
101151			Grass cutting	300.00	V	0.00	HA 1980 s.96															
101152			Newsletter print	128.40	V	21.40	GA 1972 s.142 (1A)		128.40													
101153	13 Sept 2017	112/17	Clerk's pay for July & August	635.00	V	0.00	GA 1972 s.112(2)	635.00														
101154			Grass cutting	240.00	V	0.00	HA 1980 s.96															
101155			External audit	120.00	V	20.00	GA 1972 s.111		120.00													
101156	11 Oct 2017	124/17c	Grass cutting	120.00	V	0.00	HA 1980 s.96															
101157			Clerk's pay for Sept + add hrs	505.90	V	0.00	GA 1972 s.112 (2)	505.90														
101158			Remembrance wreath	35.00	V	0.00	GA 1972 s.137															
101159			Clerk's pay for Oct + add hrs	348.90	V	0.00	GA 1972 s.112 (2)	348.90														
101160	08 Nov 2017		Paint reimburse	40.47	V	0.00	WM(LAP)A10923 s.1															
101161		135/17 b + c	Sen. Cll. Party entertainment	5.00	V	0.00	GA 1972 s.137															
101162			Sen. Cll. Party cake	40.00	V	0.00	GA 1972 s.137															
101163	08 Dec 2017		Sen. Cll. Party consumables	45.00	V	0.00	GA 1972 s.137															
101164	18 Dec 2017		Sen. Cll. Party consumables	89.54	V	0.00	GA 1972 s.137															
101165			Sen. Cll. Party meat	125.00	V	0.00	GA 1972 s.137															
101166			Sen. Cll. Party drink	31.44	V	0.00	GA 1972 s.137															
101167	10 Jan 2018	11/18 f	Clerk's pay- Nov, Dec + add. hrs	697.80	V	0.00	GA 1972 s.112 (2)	697.80														
101168			Autumn newsletter	72.00	V	0.00	GA 1972 s.142 (1A)		72.00													
101169			Paint reimburse	82.79	V	5.46	WM(LAP)A10923 s.1															
101170			Grass cutting	60.00	V	0.00	HA 1980 s.96															
101171			Sen. Cll. Party consumables	8.59	V	0.00	GA 1972 s.137															
101172			Clerk's pay- Jan + add. Hrs	348.90	V	0.00	GA 1972 s.112 (2)	348.90														
101173			Hollowood Grass cut expenses	30.89	V	0.00	HA 1980 s.96															
101174	14 Feb 2018	24/18 c	Hall hire April 18- March 19	250.00	V	0.00	GA 1972 s.139(4)		250.00													
101175			Donation graveyard	100.00	V	0.00	GA 1972 s.137															
101176			Donation graveyard	50.00	V	0.00	GA 1972 s.137															
101177			Donation	50.00	V	0.00	GA 1972 s.215(1)&(2)															
101178			Donation	400.00	V	0.00	TA 1985 s.106A															
101179	14 March 2018	37/18	Clerk's pay for February	348.90	V	0.00	GA 1972 s.112 (2)	348.90														
101180			Donation	200.00	V	0.00	GPJA 1978 s.119(3)															
				8,155.51		68.20		4,172.95	956.74	168.00	1,012.11	326.04	800.00	25.00	344.57	108.26			239.84			8,155.51

ISTMENT: MINUS Uncashed cheque from 2016/17 for £5 (Cheque no. 8,150.51)



# Whixall Parish Council: Receipts – 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018

Whixall Parish Council Year End Bank Balances						
Annual Return 2017/ 2018	Carried Forward (balance on 31 <sup>st</sup> March 2017)				Community Account	£1,387.65
	Carried Forward (balance on 31 <sup>st</sup> March 2017)				Business Saver Account	£923.94
	Total bank balances on 01/04/17					£2,311.59
RECEIPTS						
Date	Income	Ref	Particulars	Precept/ rates/ levies £	Other receipts £	Total £
10 April 2017	Whixall Bowling Club	Re: bowling club	Peppercorn rent		1.00	1.00
28 <sup>th</sup> April 2017	Shropshire Council	5758020 Crd87426	Precept 2017/18 Neighbourhood Fund	7,500	638.57	7,500 638.57
07 Aug	Shropshire Wildlife Trust		Marlot Project Grant		2,734.97	2,734.97
21 Sept 2017	Transparency Code Fund	Deposit re: 41 Whitchurch	Grant for web site update (Clerk's additional hours)		376.81	376.81
04 Dec 2017	Barclays Bank PLC		Interest earned gross on business premium account for the period 04 Sept—03 Dec		0.16	0.16
07 Dec 2017	Marlot Grazier	Deposit Wem Marlot Grazing	Peppercorn rent		1.00	1.00
05 Mar 2018	Barclays Bank PLC		Interest earned gross on business premium account for the period 04 Dec- 05 Mar 2018		0.46	0.46
			Subtotal	7,500	3,752.97	
			Total			£11,252.97
			TOTAL	Bank balances carried forward plus 2017/18 precept and receipts		£13,564.56



# WHIXALL PARISH COUNCIL

## Fixed Asset Register or Schedule of Assets

Ref no.	Description	Identification	Date acquired	Value	Custodian	Disposal/ discharge
<b>ASSETS: Governance and accountability for local Councils: A practitioners' guide, March 2014</b> Para. 3.74: Most assets will be first recorded at their actual purchase cost. If the purchase cost is not known then a proxy cost should be substituted. The first recorded value of the asset will not change. Para. 3.76: ...where a council receives an asset as a gift at zero cost then the nominal value should be entered as £1 and included in the asset register. Para 3.77: 'community assets' such as war memorials should be treated in the same way as donated assets even if the Parish Council may have contributed to the cost of constructing it. A value of £1 is appropriate.						
01	War memorial/ cenotaph (Community Asset)	Location: Browns Brook, Whixall, SY13 2SB	Unknown	£1.00	Whixall Parish Council	
02	Playing field (Community Asset)	Location: Land at Moss Cottages SY13 2PE	Unknown	£1.00 Believed historically gifted to "the Children of Moss Cottages" by a land owner - date unknown	Whixall Parish Council	
03	Hollinwood Common (Community Asset)	Location: Hollinwood, Whixall	1975	£1.00	Whixall Parish Council	
04	Land upon which now sits Whixall Bowling Club, SY13 2QU and land upon which now sits part of Whixall Social Centre SY13 2NA *	Copy of conveyance made 18 <sup>th</sup> April 1980	12 <sup>th</sup> September 1979	£350	Clerk	
05	Fellowes A3 Laminator- model: SXL 125	Serial no. 0024667	2002	£30.00	Clerk	
06	Toshiba laptop computer	Serial no. 7A042829H	Unknown	£870.00 (proxy)	Clerk	
	Toshiba Express Port Replicator II (Docking station)	Serial no. 70014392A5	Unknown	Included in above price	Clerk	
07	HP Officejet H470 printer	Serial no. CN08M280FB	Unknown	£160.00 (proxy)	Clerk	
08	Goal posts and nets	Purchased from 'Soccer Store'	2007	£875.00	In situ on land listed above. Location: Land at Moss Cottages SY13 2PE	
09	Old style red telephone kiosk, Welsh End, Whixall	Adopted via Adopt a kiosk scheme	February 2011	£1.00	Whixall Parish Council	

April 2017



# WHIXALL PARISH COUNCIL

## Fixed Asset Register or Schedule of Assets

09	Fencing	Location: Land at Moss Cottages SY13 2PE	September 2008	£3,120.39	In situ on land listed above. Location: Land at Moss Cottages SY13 2PE	
10	McCulloch Lawn mower. Model 46-500CD	Serial no.81100865	November 2010	£175.98	Cllr J Spenser	
11	2 x Post mounted premium Notice boards (Special Style "A")	Invoice no. 13672 Elementary Signs Cheque no. 100892	October 2011	£1,333.20	Clerk (Located at Moss Cottages Playing Field and Whixall Social Centre)	
12	The Marl Allotment (Marlot) Land lying to the north-east of Mountain View, Roundthorn, Whixall, SY13 2PH Common Land (Community Asset)	Land Registry Title: SL230471	29th July 2015	£1.00 This land was not purchased, it is common land. The Parish Council became registered proprietor after a first registration application to Land Registry.	Whixall Parish Council . C/O Clerk. Clerk holds registration documents.	
13	Scanner/ printer	Brother MFC-J680DW	March / April 2017	£100.00 (proxy)	Clerk	
<b>Total value of assets</b>				<b>£7,019.57</b>		

FIRST ALL THAT small piece or parcel of land situate at Whixall Salop TOGETHER with the dwellinghouse erected and standing thereon being the former teacher's house to Whixall Church of England school and SECONDLY ALL THAT piece of garden land belonging to the property first herein-before described and situate to the west thereof but provided therefrom by the Old burial Ground..." (Wording of the 1980 Conveyance).