

# Annual Governance and Accountability Return 2019/20 Part 3

## To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
  - **Sections 1 and 2** are to be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2020
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that 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 period 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 it **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 have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
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', has an explanation been published?	✓	
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?	✓	
	Has the bank reconciliation as at <b>31 March 2020</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		na

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2019/20

ENTER NAME OF AUTHORITY

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

28/05/2020

DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

Sandra Aldworth

NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

S. Aldworth

SIGNATURE REQUIRED

Date

28/05/2020

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

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

## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

### HEMYOCK 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	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
			✓

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

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

03/06/20

and recorded as minute reference:

MINUTE REFERENCE 10.3

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

Chairman

*[Signature]*  
SIGNATURE REQUIRED

Clerk

*[Signature]*  
SIGNATURE REQUIRED

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

Authority web address

HEMYOCK.ORG

AUTHORITY WEBSITE ADDRESS

## Section 2 – Accounting Statements 2019/20 for

### HEMYOCK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	293,111	301,545	<i>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.</i>
2. (+) Precept or Rates and Levies	79,724	80,700	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	43,974	27,661	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	9,864	11,436	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	105,400	82,066	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	301,545	316,404	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	301,545	316,404	<i>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></i>
9. Total fixed assets plus long term investments and assets	665,716	711,118	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>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>
		✓	

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

SIGNATURE REQUIRED

*[Signature]*

Date

20/5/20

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

03/06/20

as recorded in minute reference:

MINUTE REFERENCE

10.4

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

SIGNATURE REQUIRED

*[Signature]*

### Section 3 – External Auditor Report and Certificate 2019/20

In respect of **HEMYOCK PARISH COUNCIL – DV0179**

#### 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 2020; 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 2019/20

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:

#### 3 External auditor certificate 2019/20

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 2020.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

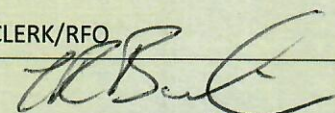
*PKF Littlejohn LLP*

Date

30/07/2020

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2019/20 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

## Bank reconciliation

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2020	
<b>Authority name and reference</b>	HEMYOCK PARISH COUNCIL		
Prepared by: Name	DONNA EVANS	Date:	21/5/20
Role (Clerk/RFO etc)	PARISH CLERK/RFO		
Approved by: Name		Date:	3/6/20
Role (RFO/Chair etc)	Chair <i>Tim Barton</i>		
<b>Balance per bank statements as at 31 March 2020</b>	<b>£</b>	<b>TOTAL £</b>	
List balances on all bank accounts plus petty cash floats at 31 March 2020:			
HSBC COMM ACC	19476.41		
HSBC DEPOSIT ACC	75303.91		
HSBC P3	0.04		
HSBC LONGMEAD	1.27		
UNITY CURRENT	112		
UNITY DEPOSIT	56949.20		
UNITY GF	710.26		
UNITY P3	1686.49		
SKIPTON BUILDING SOCIETY	85000		
UNITED TRUST BANK	77194.74		
			316434.32
<b>Less:</b> any un-presented cheques at 31 March 2020: (normally only current account. List date, cheque number & value. Use separate list if needed )			
300012	20		
300013	10		
			30.00
<b>Add</b> any unbanked cash at 31 March 2020:(List date & amount received)			
<b>TOTAL - NET BANK BALANCES AS AT 31 MARCH 2020</b>			<b>316404.32</b>

*The net balances reconcile to the Cash Book for the year, as follows:*

CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	301545.48
Add: Receipts in the year:	108361.50
Less: Payments in the year:	93502.66
<b>CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2020</b>	<b>316404.32</b>
<b>Must equal total net bank balances above and Section 2, Box 8</b>	

## Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	HEMYOCK PARISH COUNCIL				
Box on Section 2 Accounting Statements	(a) 2019 £	(b) 2020 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2019 figure times 100 (c / a *100) %	Explanation required? Less than £200 or 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	79724	80700	+976	+1.22	NO
Box 3 -Total other receipts	43974	27661	-16313	-37.1	YES
Box 4 -Staff costs	9864	11436	+1572	+15.9	YES
Box 5 -Loan interest/ capital repayments	0	0	0	0	NO
Box 6 -All other payments	105400	82066	-23334	-22.13	YES
Box 9 -Total fixed assets plus long-term investments and assets	665716	711118	+45402	+6.8	NO
Box 10 – Total borrowings	0	0	0	0	NO



## Explanations of individual variances

<b>Authority name and reference</b>	<b>HEMYOCK PARISH COUNCIL</b>	
<b>BOX NO</b>	<b>3</b>	<b>£</b>
(b) Figure in 2020 column		27661
(a) Figure in 2019 column		43974
<b>(d) Total variance: 2020 figure less 2019 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-16313

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1 Less grants received this year	-27944.18
Reason 2 More VAT claimed	+13786
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	-14158
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	-2155
Unexplained as % of 2019 figure ( $f / a * 100$ ) (must be below 15%)	4.9%
<b>Confirm unexplained amount is less than 15% of 2019 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	YES

## Explanations of individual variances

<b>Authority name and reference</b>	<b>HEMYOCK PARISH COUNCIL</b>	
<b>BOX NO</b>	<b>4</b>	<b>£</b>
(b) Figure in 2020 column		11436
(a) Figure in 2019 column		9864
<b>(d) Total variance: 2019 figure less 2019 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		+1572

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1 Clerks has worked more hours and received a pay rise.	+1572
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	+1572
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	0
Unexplained as % of 2019 figure ( $f / a * 100$ ) (must be below 15%)	0
<b>Confirm unexplained amount is less than 15% of 2019 figure</b> YES – satisfactorily explained NO – provide further explanations	YES

## Explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

<b>Authority name and reference</b>	<b>HEMYOCK PARISH COUNCIL</b>	
<b>BOX NO</b>	<b>6</b>	<b>£</b>
(b) Figure in 2020 column		82666
(a) Figure in 2019 column		105400
<b>(d) Total variance: 2019 figure less 2019 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-23334

<b>Reasons (as many as are applicable)</b>	
Reason 1 Less money spent on asset management compared to previous year (windows and tennis court resurfacing)	-19364
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	-19364
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	-3970
Unexplained as % of 2019 figure ( $f / a * 100$ ) (must be below 15%)	3.7%
<b>Confirm unexplained amount is less than 15% of 2019 figure</b> YES – satisfactorily explained NO – provide further explanations	YES

## Analysis of earmarked/restricted reserves

<b>Authority name and reference</b>	HEMYOCK PARISH COUNCIL
-------------------------------------	------------------------

Purpose of reserve	Restricted/earmarked	Amount £
GF account – grave maintenance	restricted	710
P3 footpath grant	Restricted	1686
Longmead account	Restricted	1.00
The Garages – specialist training	Restricted	958.00
P Plan	Earmarked	15000
Pavements	Earmarked	50000
1 year precept	Earmarked	83235
Vehicle signs	Restricted	45.00
Defibrillator	Restricted	2465.00
Future land purchase	Earmarked	28519.00
Sinking fund	Earmarked	56600
Future projects committed	Earmarked	13750
<b>(a) TOTAL</b>		<b>252,969.00</b>

a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	£
<b>(b) Precept/rates and levies (Accounting Statements Box 2)</b>	<b>80700</b>
<b>(c) Balance carried forward (Accounting Statements Box 7)</b>	<b>316404</b>
<b>(d) Amount of balances less total earmarked reserves (c – a)</b>	<b>63435</b>
<b>Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)</b>	<b>0.79</b>
<b>Reason if more than twice the precept – n/a</b>	

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2019/2020

<b>DATE</b>	<b>PURPOSE</b>	<b>AMOUNT</b>	<b>VAT</b>
3/4/19	Roller Door BHLAC	721.40	
3/4/19	Noticeboard	6352.80	1058.8
3/4/19	Drawings/plans for pavements	420.00	70
3/4/19	Wages and expenses	1210.54	12.69
3/4/19	Toilet Cleaning	127.50	
3/4/19	Village maintenance	214.60	2.1
3/4/19	Annual Parish Meeting	146.38	
3/4/19	Water Bill	320.00	
1/5/19	Longmead Environmental Area	150.00	
1/5/19	clayhidon parish council TAP fund monies	500.00	
1/5/19	Subscription	485.02	63.67
1/5/19	Room hire	127.90	
1/5/19	Village maintenance	115.64	
1/5/19	Safety gates	2160.00	360
1/5/19	Village maintenance	102.74	17.1
1/5/19	Wages and expenses	928.04	28.66
1/5/19	Toilet cleaning	120.00	
1/5/19	Village maintenance	190.75	
1/5/19	Maps/drawings pavement	810.00	135
15/5/19	Village maintenance	340.00	
1/5/19	Planning fee	135.50	
15/5/19	Benches	1731.60	288.6
30/5/19	Benches	312.00	52
5/6/19	Subscription	156.00	
5/6/19	Subscription	250.00	
5/6/19	Village maintenance	140.00	
5/6/19	Water bill	165.98	11.58

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2019/2020

5/6/19	Toilet cleaning	150.00	
5/6/19	Wages and expenses	1360.43	
5/6/19	HMRC PAYE	231.78	
5/6/19	Village maintenance	508.40	4.24
5/6/19	Audit fees	315.00	
3/7/19	Wages and expenses	900.02	36.18
3/7/19	Village maintenance	100.00	
3/7/19	Toilet cleaning	112.50	
3/7/19	Village maintenance	342.50	
3/7/19	Planning fee	251.00	
7/8/19	Village maintenance	537.10	2.18
7/8/19	Wages and expenses	869.74	
7/8/19	Toilet cleaning	150.00	
7/8/19	Village maintenance	100.00	
7/8/19	Website	179.00	
7/8/19	Village maintenance	130.00	
7/8/19	Village maintenance	1680.08	280.01
7/8/19	Village maintenance	132.00	
7/8/19	Village maintenance	118.00	
7/8/19	Village maintenance	250.00	
7/8/19	Village maintenance	170.00	
4/9/19	Village maintenance	374.50	
4/9/19	Wages and expenses	853.37	
4/9/19	Toilet cleaning	135.00	
4/9/19	Village maintenance	110.00	
4/9/19	Audit fee	480.00	80
4/9/19	Insurance	3783.57	
4/9/19	Village maintenance	162.00	27
2/10/19	Village maintenance	297.05	2.22

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2019/2020

2/10/19	Wages and expenses	890.31	
2/10/19	Toilet cleaning	120.00	
2/10/19	Village maintenance	120.00	
2/10/19	Village maintenance	105.00	
2/10/19	Village maintenance	127.50	
2/10/19	Village maintenance	5956.20	992.7
21/10/19	Heating and solar panels bhla	21000.00	3500
6/1/19	Grant	250.00	
6/11/19	Grant	500.00	
6/11/19	Audit and wages PAYE	206.50	
6/11/19	election	1075.64	
6/11/19	Toilet cleaning	142.50	
6/11/19	Maps	166.08	27.68
6/11/19	Maps/drawings/plan pavements	831.00	138.5
6/11/19	Village maintenance	293.50	1.33
6/11/19	Wages and expenses	1100.29	
6/11/19	HMRC PAYE	125.33	
6/11/19	Village maintenance	152.98	25.49
4/12/19	Village maintenance	340.00	
4/12/19	Tennis court surface	1288.80	214.8
4/12/19	countrywide grounds maintenance	351.60	58.6
4/12/19	Concrete slab BHLA	300.44	50.07
4/12/19	Wages and expenses	968.82	23.49
4/12/19	Village maintenance	160.75	
4/12/19	Toilet cleaning	127.50	
4/12/19	Village maintenance	1199.39	199.9
4/12/19	BHLAC heating/solar system	10222.68	1703.78
4/12/19	grant	160.00	
2/1/20	trees	452.95	42.2

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2019/2020

8/1/20	Wages and expenses	669.62	
8/1/20	Toilet cleaning	135.00	
5/2/20	Wages and expenses	1221.02	
5/2/20	Village maintenance	212.75	
5/2/20	Toilet cleaning	127.50	
5/2/20	Insurance	1188.45	
5/2/20	website	179.00	
5/2/20	water	151.92	10.52
5/2/20	Footpath maintenance	430.00	
4/3/20	Wages and expenses	942.05	
4/3/20	Toilet cleaning	120.00	
4/3/20	Village maintenance	120.00	
4/3/20	Legal fees	840.00	140
4/3/20	Trees	161.99	
4/3/20	Village maintenance	530.00	
4/3/20	Professional fees pavements	1200.00	200
16/3/20	Planning fee	142.00	
25/3/20	Stationery	127.20	21.2