Annual Governance and Accountability Return 2020/21 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 2020/21

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 must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** 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 on the authority website/webpage **before 1 July 2021.**
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 2021.** 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 2021
   - 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 2020/21

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 **Section1, 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 the authority website/webpage:

Before 1 July 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage 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 2021.**

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 **the dates set for the period for the exercise of public rights**, 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 **31 March 2021** 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? **NB:** do not send trust accounting statements unless requested.	n/a	

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**

Annual Internal Audit Report 2020/21

HEMYOCK PARISH COUNCIL

HEMYOCK.ORG/PARISHCOUNCIL

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.	✔		
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 2019/20, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")*			✔
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✔
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	✔		
N. The authority has complied with the publication requirements for 2019/20 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		

O. **(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

26/04/2021

Name of person who carried out the internal audit

SANDRA ALDWORTH

Signature of person who carried out the internal audit S.Aldworth

Date 03/05/2021

*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 2020/21

We acknowledge as the members of:

HEMYOCK PARISH COUNCIL

ENTER NAME OF AUTHORITY

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 2021, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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.*

	Yes	No	N/A	
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.			✔	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

*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:

DATE OF MEETING

5/5/21.

and recorded as minute reference:

MINUTE REFERENCE

703

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

HEMYOCK.ORG/PARISHCOUNCIL

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2020/21 for

HEMYOCK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	301,545	316,404	*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	80,700	83,235	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	27,661	36,549	*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	11,436	12,033	*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	82,066	119,446	*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	316,404	304,709	*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	316,404	304,709	*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	711,118	728,881	*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 2021 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 P Evans

Date DD/MM/YYYY 2/5/21

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

DD/MM/YYYY 5/5/21

as recorded in minute reference:

MINUTE REFERENCE 704

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

SIGNATURE REQUIRED P M Dolley

Section 3 – External Auditor's Report and Certificate 2020/21

In respect of HEMYOCK PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not 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 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YY

Bank reconciliation

BANK RECONCILIATION	FINANCIAL YEAR ENDING 31 MARCH 2021		
Authority name and reference	HEMYOCK PARISH COUNCIL		
Prepared by: Name Role (Clerk/RFO etc)	DONNA EVANS PARISH CLERK/RFO	Date:	
Approved by: Name Role (RFO/Chair etc)	 Chair	Date:	

Balance per bank statements as at 31 March 2021	**£**	**TOTAL £**
List balances on all bank accounts plus petty cash floats at 31 March 2021:		
HSBC COMM ACC	477.72	
HSBC DEPOSIT ACC	94340.35	
UNITY CURRENT	3886.51	
UNITY DEPOSIT	38272.76	
UNITY GF	710.97	
UNITY P3	1688.21	
SKIPTON BUILDING SOCIETY	86173.70	
UNITED TRUST BANK	78708.72	304258.94
Add any unbanked cash at 31 March 2021:(List date & amount received)		
Cheque from AG REAL – STONEMASON	250	
Cheque from AG Real - STONEMASON	200	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2021		**304708.94**

The net balances reconcile to the Cash Book for the year, as follows:	
CASH BOOK (receipts and payments/income & expenditure schedules)	**£**
Opening Balance:	316404.32
Add: Receipts in the year:	119783.97
Less: Payments in the year:	131479.35
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2021 **Must equal total net bank balances above and Section 2, Box 8**	**304708.94**

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) 2020 £**	**(b) 2021 £**	**(c) Variance Increase(+) or decrease(-) (b – a) £**	**(d) Variance divided by 2020 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	80700	83235	2535	+3.14	NO
Box 3 -Total other receipts	27661	36549	8888	+32.13	YES
Box 4 -Staff costs	11436	12033	597	+5.22	NO
Box 5 -Loan interest/ capital repayments	0	0	0	0	NO
Box 6 -All other payments	82066	119446	37380	+45.55	YES
Box 9 -Total fixed assets plus long-term investments and assets	711,118	728,881	17,763	+2.5	NO
Box 10 – Total borrowings	0	0	0	0	NO

Explanations of individual variances

Authority name and reference	HEMYOCK PARISH COUNCIL	
BOX NO	**3**	**£**
(b) Figure in 2021 column		36549
(a) Figure in 2020 column		27661
(d) Total variance: 2021 figure less 2020 figure: (b - a) **A positive figure is an increase (+)** **a negative figure is a decrease (-)**		+8888

Reasons (as many as are applicable)	Amount £
Reason 1 MORE GRANT MONEY RECEIVED THIS YEAR (Covid grant, footpaths grant)	+11459
Reason 2 MORE MONEY RECEIVED FROM FUNERALS	+2430
Reason 3 LESS MONEY ON VAT RECLAIM	-5321
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	+8568
(f) Unexplained amount £ of total variance at (d - e)	321
Unexplained as % of 2020 figure (f / a *100) (must be below 15%)	1.1%
Confirm unexplained amount is less than 15% of 2020 figure **YES – satisfactorily explained** **NO – provide further explanations**	YES

Explanations of individual variances

Authority name and reference	HEMYOCK PARISH COUNCIL	
BOX NO	6	£
(b) Figure in 2021 column		119446
(a) Figure in 2020 column		82066
(d) Total variance: 2021 figure less 2020 figure: (b - a) **A positive figure is an increase (+) a negative figure is a decrease (-)**		+37380

Reasons (as many as are applicable)	Amount £
Reason 1 Less paid on insurance	-2458
Reason 2 More costs on admin	+251
Reason 3 Less on rent due to cancelled meetings	-444
Reason 4 More spent on grass cutting	+298
Reason 5 More spent on general village maintenance	+665
Reason 6 More spent on public toilets	+504
Reason 7 More spent on asset maintenance	+633
Reason 8 Less spent on particular project on BHLAC building	-9259
Reason 9 Money spent on creating hardstanding at Turbary	+1926
Reason 10 Money spent refurbishing play area	+55909
Reason 11 Compared to previous years, no money spent on tarmac pavement, trees, fencing, benches or noticeboards	-14900
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	+33125
(f) Unexplained amount £ of total variance at **(d - e)**	+4255
Unexplained as % of 2020 figure (**f / a *100**) (must be below 15%)	5.1%
Confirm unexplained amount is less than 15% of 2020 figure **YES – satisfactorily explained NO – provide further explanations**	YES

Analysis of earmarked/restricted reserves

Authority name and reference	HEMYOCK PARISH COUNCIL

Purpose of reserve	Restricted/earmarked	Amount £
GF account – grave maintenance	restricted	710
P3 footpath grant	Restricted	893
Longmead account	Restricted	1.00
The Garages – specialist training	Restricted	958.00
P Plan	Earmarked	15000
Pavements	Earmarked	50000
1 year precept	Earmarked	82765
Vehicle signs	Restricted	45.00
Defibrillator	Restricted	2465.00
Future land purchase	Earmarked	28519.00
Sinking fund	Earmarked	75600
Future projects committed	Earmarked	18000
	(a) TOTAL	**274,956**

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) Precept/rates and levies (Accounting Statements Box 2)	**83235**
(c) Balance carried forward (Accounting Statements Box 7)	**304709**
(d) Amount of balances less total earmarked reserves (c – a)	**29753**
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	**0.35**
Reason if more than twice the precept – n/a	

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2020/2021

DATE	PURPOSE	AMOUNT	VAT
3/4/20	Turbary hardstanding	120.00	20
3/4/20	Toilet Cleaning	142.50	
3/4/20	Village maintenance	224.75	2
3/4/20	Subscription	250.00	
3/4/20	Subscription	482.18	55.18
3/4/20	Wages and expenses	895.26	5.22
3/4/20	Insulation	5326.80	887.8
3/4/20	Heating system	6482.94	1080.49
6/5/20	Toilet Cleaning	120.00	
6/5/20	Water bill	135.56	9.5
6/5/20	Village maintenance	253.75	
6/5/20	Wages and expenses	829.37	
6/5/20	Legal fees	3403.20	567.2
3/6/20	Toilet Cleaning	120.00	
3/6/20	Subscriptions	161.00	
3/6/20	Donation	200.00	
3/6/20	Audit and pay roll	273.35	
3/6/20	Village maintenance	279.66	46.61
3/6/20	Oil	340.32	16.21
3/6/20	Village maintenance	391.50	1.83
3/6/20	Donation	1000.00	
3/6/20	Wages and expenses	1021.48	
3/6/20	Insulation works	2738.36	456.39
1/7/20	Toilet Cleaning	127.5	

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2020/2021

1/7/20	Village maintenance	529.04	1.78
1/7/20	Grit bins	768.62	128.11
1/7/20	Wages and expenses	1039.09	2.4
5/8/20	PAYE	110.55	
5/8/20	Water bill	132.33	9.44
5/8/20	Toilet Cleaning	150.00	
5/8/20	Village maintenance	159.07	26.51
5/8/20	Village maintenance	180.00	
5/8/20	Village maintenance	264.00	44
5/8/20	Longmead play area	384.00	64
5/8/20	Village maintenance	419.66	2.11
5/8/20	Donation	450.00	
5/8/20	Wages and expenses	1131.20	2.4
11/8/20	Turbary hard standing	185.62	30.94
11/8/20	Longmead play area	804.63	134.1
2/9/20	Toilet Cleaning	120.00	
2/9/20	Longmead play area	151.09	25.18
2/9/20	Village maintenance	190.00	
2/9/20	Village maintenance	225.00	
2/9/20	Village maintenance	434.50	1.67
2/9/20	External audit	480.00	80
2/9/20	Wages and expenses	934.30	10.48
2/9/20	Longmead play area	2597.07	432.84
7/10/20	Toilet Cleaning	142.50	
7/10/20	Fire assessment	216.00	36
7/10/20	Village maintenance	599.00	

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2020/2021

7/10/20	Asbestos Survey	600.00	100
7/10/20	Longmead play area	1040.32	
7/10/20	Wages and expenses	1047.85	2.4
7/10/20	Village maintenance	1125.00	
7/10/20	Insurance	2579.89	
7/10/20	Longmead play area	7294.87	
4/11/20	Village maintenance	126.00	21
4/11/20	Electricity	126.58	6.03
4/11/20	Toilet Cleaning	127.50	
4/11/20	Water bill	139.42	
4/11/20	PAYE	149.25	
4/11/20	Longmead environmental project	350.00	
4/11/20	Turbary hard standing	422.40	70.4
4/11/20	Village maintenance	438.50	1.67
4/11/20	donation	500.00	
4/11/20	Wages and expenses	1204.66	2.4
4/11/20	Turbary hard standing	1644.59	274.1
4/11/20	Heating	4044.38	674.06
4/11/20	Longmead play area	53054.40	8842.4
2/12/20	Toilet Cleaning	127.50	
2/12/20	Village maintenance	358.00	
2/12/20	Village maintenance	380.00	
2/12/20	Fire safety inspection	414.00	69
2/12/20	Village maintenance	480.00	
2/12/20	Legal fees	924.00	154
2/12/20	Wages and expenses	957.53	2.4

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2020/2021

7/1/21	Xmas competition	120	
7/1/21	Toilet Cleaning	142.50	
7/1/21	Village maintenance	159.07	26.51
7/1/21	Wages and expenses	923.79	2.4
3/2/21	Donation	100.00	
3/2/21	Toilet Cleaning	127.5	
3/2/21	Village maintenance	156.99	3.33
3/2/21	Water bill	184.53	14.53
3/2/21	Website	191.00	
3/2/21	Donation	250.00	
3/2/21	Footpath p3 work	505	
3/2/21	Longmead environmental area pond clear	600	100
3/2/21	Website	950.00	
3/2/21	Wages and expenses	958.4	2.4
3/2/21	Grit bins	1007.64	167.94
3/2/21	Village maintenance	1235.36	205.89
3/2/21	Bins	1608	268
3/3/21	Toilet Cleaning	120.00	
3/3/21	Village maintenance	150.00	
3/3/21	Village maintenance	180.00	
3/3/21	Stationery	191.87	31.98
3/3/21	Village maintenance	217.50	
3/3/21	Wages and expenses	1111.60	19.07

HEMYOCK PARISH COUNCIL EXPENDITURE OVER £100 2020/2021