

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>12th May 2018</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2018, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>MRS P. CLARK - CLERK TO BROXTON PARISH COUNCIL & RFO</u> <u>CHITLANDS, BROWN'S END ROAD, BROXTON,</u> <u>DOWNHAM, ESSEX CM6 2RE</u> <u>STRICTLY BY APPOINTMENT 01279 - 850638</u> commencing on (c) <u>Monday 4 June 2018</u></p> <p>and ending on (d) <u>Friday 13 July 2018</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) <u>MRS P. CLARK</u> <u>CLERK TO THE PARISH COUNCIL & RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice - this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 2-13 July 2018 for 2017/18 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions.

To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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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.

BROXTED

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:

£ 24,881

Annual gross expenditure for the authority 2017/18:

£ 19,157

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

P. Clark

10/05/18

Signed by Chairman

Date

[Signature]

10/05/18

Email

Telephone number

broxted_parrish_council@hotmail.com

01279 850638

*Published web address (not applicable to Parish Meetings)

www.essexinfo.net / broxted

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

BROXTED 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 2018, that:

	Agreed		'Yes' means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	✓		has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

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

10 d) page 984

dated

10/05/2018

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

Chairman



Clerk

P. Clark

Section 2 – Accounting Statements 2017/18 for

ENTER BOX T60 AUTHORITY

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	9,166	11,555	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	11,231	11,663	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,104	13,218	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	1,735	1,910	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	14,211	17,246	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	11,555	17,280	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	11,555	17,280	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	22,439	23,112	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.
	YES		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

P. Clark

Date

10/05/2018

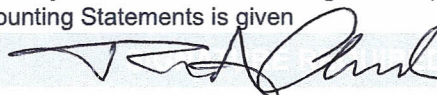
I confirm that these Accounting Statements were approved by this authority on this date:

10/05/18

and recorded as minute reference:

10e) page 985

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



Annual Internal Audit Report 2017/18

ENTERED BROXTED 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 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.	YES		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	YES		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	YES		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	YES		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	YES		
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.	YES		
H. Asset and investments registers were complete and accurate and properly maintained.	YES		
I. Periodic and year-end bank account reconciliations were properly carried out.	YES		
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.	YES		

K. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	YES		

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

16/04/2018

KEN DAVIDSON LLB, ACII, ACIARB

Signature of person who carried out the internal audit



Date

16/04/18

*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).

BROXTED VILLAGE HALL

SUMMARY OF ACCOUNTS

2017-2018

2016/2017

2017/2018

INCOME

4,485.76	Balance at 1st April	3,476.31
118.00	Hirings by Derek Collier for dancing classes	0.00
2,920.00	Other hirings	2,375.00
389.00	Electricity meters	233.00
950.00	Grants	10,000.00
<u>8,862.76</u>		<u>16,084.31</u>

EXPENDITURE

755.21	Electricity	797.67
60.00	Subscriptions	60.00
101.34	Water Rates	103.49
318.30	Fire extinguisher service, emergency lighting test and PAT test	232.80
102.60	Sundries	72.52
0.00	Hills Housekeeping cleaners	385.00
150.00	Window cleaner	150.00
60.00	Five Parishes Magazine advert	60.00
30.00	Purchase of traffic cones	0.00
1,824.00	Purchase of 100 folding chairs	0.00
985.00	New entry door	0.00
1,000.00	Works on roof replacement	11,726.00
0.00	Purchase cigarette butt bin	64.50
0.00	Replacement broken window pane	110.00
0.00	Replacement electric meter and repair to cables	324.00
0.00	Purchase kettles	24.00
0.00	Installation of time switch in ladies toilet	60.00
3,476.31	Balance at 31st March	1,914.33
<u>8,862.76</u>		<u>16,084.31</u>

The following was paid by the Parish Council in 2017/2018 (after VAT recovered):

Resurfacing car park	1,855.00
Music Licence	90.39
Spraying of weeds	130.00
	<u>2,075.39</u>

Chairman

 12-4-18

Clerk & RFO

 12-4-18

BROXTED PARISH COUNCIL SUMMARY OF ACCOUNTS 2017-2018

2016-2017

INCOME

2017-2018

9,165.81	Balance at 1st April	11,555.47
11,231.00	Precept	11,663.00
769.00	Council Tax Support Grant	338.00
288.94	Refund of VAT paid	228.05
4.84	Bank Interest	13.57
1.20	PAYE Refund	7.40
2,340.00	District Councillors grant to supply and install defibrillator	0.00
3,500.00	Utt Comm Project Grant - replacement of Village Hall roof	0.00
0.00	Repayment of of replacement roof monies from V. Hall a/c	11,726.00
0.00	Utt Comm Project Grant towards resurfacing V. Hall car park	905.00
200.00	Unpresented cheque drawn 2015/16 - written back in	0.00
<u>27,500.79</u>		<u>36,436.49</u>

EXPENDITURE

Grants & Donations

200.00	Uttlesford Home Start	200.00
250.00	Five Parishes Magazine	250.00
300.00	St Clare Hospice	300.00
300.00	Churchyard Maintenance	300.00
150.00	Essex Air Ambulance	150.00
100.00	Buffy Bus	100.00
350.00	Uttlesford Citizens Advice Bureau	500.00
350.00	East Herts Citizens Advice Service	500.00
100.00	Uttlesford Community Travel	100.00
100.00	East Anglia's Children's Hospice	100.00
100.00	Support 4 Sight	100.00
100.00	Stop Stansted Expansion	1,000.00
0.00	Great Dunmow T C towards costs of fighting Easton Park dev	1,500.00
		<u>5,100.00</u>

Subscriptions

157.13	E.A.L.C.	169.68
25.00	U.A.L.C.	25.00
36.00	C.P.R.E.	36.00
48.00	Rural Community Council of Essex	52.80
10.00	Friends of Historic Essex	12.00
55.00	Society of Local Govt. Clerks	59.00
10.00	Assoc of Local Council Clerks	30.00
10.00	The Hundred Parishes Society	10.00
<u>351.13</u>		<u>394.48</u>

Regular Bills

35.00	Information Commissioner -	
	Data Protection Registration Fee	35.00
1,143.58	Insurance	1,067.44
120.00	Audit Fee 2015-2016	0.00
0.00	Audit Fee 2016-2017	120.00

1.20	HMRC
1,736.11	Clerk's Salary & Expenses
224.40	Hedge & Grass Cutting
17.00	Local Council Review
<u>3,277.29</u>	

7.40
1,910.49
768.24
<u>17.00</u>
<u>3,925.57</u>

Village Hall

0.00	Resurfacing car park
7,980.00	Replacement of roof (part cost)
477.59	Two chair trolleys
0.00	Weed Control
105.31	Music Licence
<u>8,562.90</u>	

2,226.00
7,246.00
0.00
156.00
<u>108.47</u>
<u>9,736.47</u>

Other Expenditure

384.00	Installation of Defibrillator
970.00	Renovation of bus shelters
<u>1,354.00</u>	

0.00
0.00
<u>0.00</u>

11,555.47	Balance at 31st March
<u>27,500.79</u>	

17,279.97
<u>36,436.49</u>

Signed:

Chairman



Date

12/4/18

Responsible Finance Officer

P. Clark

Date

12-4-18

BROXTED PARISH COUNCIL

Summary Receipts & Payments Account for the year ended 31st March, 2018

RECEIPTS

Year ended 31.3.2017

£
11,231.00
769.00
4.84
288.94
1.20
200.00
3,500.00
2,340.00
0.00
0.00
0.00
18,334.98

Precept
Council Tax Support Grant
Other receipts - bank interest
VAT Refund
PAYE Refunds
Unpresented cheque written back in
Uttlesford Community Project Grant - towards re-roofing of village hall
Grant from New Homes Bonus to purchase and install defibrillator
Reimburse replacement roof costs by Village Hall
Uttlesford Community Project Grant - towards resurfacing v. hall car park

TOTAL RECEIPTS

Year ended 31.3.2018

£
11,663.00
338.00
13.57
228.05
7.40
0.00
0.00
0.00
11,726.00
905.00

24,881.02

PAYMENTS

3,374.52
1,200.00
8,465.75
970.00
187.00
1,200.00
320.00
228.05
15,945.32

General Administration
S.137 Payments
Village Hall
Repairs and renovation of bus shelters
Grass and Hedge Cutting
Other payments
Installation of Defibrillator
VAT

TOTAL PAYMENTS

3,519.83
1,200.00
9,321.39
0.00
640.20
3,900.00
0.00
575.10

19,156.52

BROXTED PARISH COUNCIL

Receipts and Payments Summary

Year ended 31.3.2017

£
9,165.81
18,334.98
27,500.79
15,945.32
11,555.47

Balance brought forward at 1st April
Add Total Receipts
Less Total Payments

Year ended 31.3.2018

£
11,555.47
24,881.02
36,436.49
19,156.52
17,279.97

These cumulative funds are represented by:
Barclays Community A/C No 00213489
Barclays Business Saver A/C No 70511358

679.34
10,876.13
11,555.47

390.27
16,889.70
17,279.97

Signed:
Chairman



Date 12/4/18

Responsible Finance Officer



Date 12-4-18

ACCOMPANYING NOTES

1) Included in General Administration

Zurich Ins - annual insurance premium	£1,067.44
Subs:- EALC	£169.68
UALC	£25.00
Society of Local Government Clerks	£59.00
Assoc of Local Council Clerks	£30.00
Rural Community Council of Essex	£44.00
CPRE	£36.00
Local Council Review	£17.00
Friends of Historic Essex	£12.00
The Hundred Parishes Society	£10.00
Information Commissioner - registration fee re data protection	£35.00
Clerk's Pay and Expenses	£1,907.31
PAYE	£7.40
Audit Fee 2016-2017	£100.00
Total (net of VAT)	<u>£3,519.83</u>

2) Included in Other Payments

Grant towards maintenance of Open Churchyard (Open Spaces Act 1906 ss 9 & 10)	£300.00
East Herts Citizens Advice Service (Local Govt Act 1972 s.142)	£500.00
Uttlesford CAB (Local Govt Act 1972 s.142)	£500.00
Uttlesford Community Travel (1997 s.29(2), 27 Local Govt & Rating Act)	£100.00
Stop Stansted Expansion (Local Govt Act 1972 s222)	£1,000.00
Gt Dunmow Town Council re Stop Easton Park (Local Govt Act 1972 s222)	£1,500.00
	<u>£3,900.00</u>

Signed



Chairman

Date

18/4/18



Responsible Finance Officer

Date

12-4-14

BROXTED PARISH COUNCIL

Supporting Statement for the year ended 31st March, 2018

Assets: a) During the year no assets were disposed of

b) At 31st March, 2018 the following assets were held:

APPROX INSURED VALUE

BUS SHELTER	Church End	11,708.67
BUS SHELTER	Brick End	
BENCH	Bank opposite Prince of Wales	
BENCH	Bus Shelter, Brick End	1,580.10
BENCH	Bus Shelter, Church End	
MILLENNIUM BENCH	Opposite The Old Vicarage	
LITTER BIN	Chapel End	
LITTER BIN	Brick End	795.74
LITTER BIN	Opposite The Old Vicarage	
NOTICEBOARD	Corner, Cranham Road	
NOTICEBOARD	Outside Prince of Wales	
NOTICEBOARD	Cherry Green	5,746.35
STREET NAME SIGN	Brick End	
TWO HIGHWAYS SIGNS	The Maltings	
JUBILEE VILLAGE SIGN	Corner of Cranham Road	
JENNY'S BENCH	On footpath near Bexham Barns	738.90
BENCH	Village Hall	321.45
LITTER BIN	Village Hall	160.72
DEFIBRILLATOR & CABINET	Prince of Wales PH	2,060.00
		23,111.93

Borrowing: At close of business 31st March, 2018 there were no loans outstanding to the Council

Leases: At 31st March, 2018 there were no leases in operation

Debts Outstanding: At 31st March, 2018 there were no debts outstanding and due to the Council

Tenancies: At 31st March, 2018 there were no tenancies in operation

Liabilities At 31st March, 2018 there were no outstanding liabilities

S.137 Payments

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £7.57 per head of electorate for the benefit of the people in the area on activities or projects not specifically authorised by other powers.

The limit for this Council in the year ended 31st March, 2018 was approximately £3,200.00

Five Parishes Magazine	£250.00
Essex Air Ambulance	£150.00
St Clare Hospice	£300.00
Uttlesford Home Start	£200.00
Buffy Bus	£100.00
Support 4 Sight	£100.00
East Anglia's Children's Hospices	£100.00
	£1,200.00

Agency Work: Nil

Advertising & Publicity: Nil

Signed

Chairman

Date

[Signature]
12/4/18

Responsible Finance Officer

Date

[Signature]
12-4-18

BROXTED PARISH COUNCIL

FIXED ASSETS REGISTER as at 1st April, 2018

Date of Acquisition	Description	Location	Insured Value	Disposal		
				Date	Amount	Reason
1969	BUS SHELTER	Church End	11,708.67	~	~	~
2007	BUS SHELTER	Brick End		~	~	~
13.5.93	BENCH	Bank opposite Prince of Wales	1,580.10	~	~	~
19.3.88	BENCH	Bus Shelter, Brick End		~	~	~
19.3.88	BENCH	Bus Shelter, Church End		~	~	~
12.12.00	MILLENNIUM BENCH	Opposite The Old Vicarage		~	~	~
23.02.15	LITTER BIN	Chapel End	795.74	~	~	~
6.12.97	LITTER BIN	Brick End		~	~	~
16.03.04	LITTER BIN	Opposite The Old Vicarage		~	~	~
14.04.07	NOTICEBOARD	Corner, Cranham Road	5,746.35	~	~	~
14.04.07	NOTICEBOARD	Outside Prince of Wales		~	~	~
30.11.11	NOTICEBOARD	Cherry Green		~	~	~
23.7.98	STREET NAME SIGN	Brick End		~	~	~
12.05.02	TWO HIGHWAYS SIGNS	The Maltings		~	~	~
26.4.04	JUBILEE VILLAGE SIGN	Corner of Cranham Road	738.90	~	~	~
16.5.12	JENNY'S BENCH	On footpath near Bexham Barns		~	~	~
09.10.14	BENCH	Village Hall	321.45			
09.10.14	LITTER BIN	Village Hall	160.72			
25.03.16	DEFIBRILLATOR & CABINET	Prince of Wales PH	2,060.00			
			23,111.93			

Signed:
Chairman



Date

12/4/18

Responsible Finance Officer



Date

12-4-18

Bank reconciliation

Name of smaller authority: Broxton Parish Council

County area (local councils and parish meetings only): Essex (Uttlesford)

Financial year ending 31 March 2018

Prepared by Mrs P. Clark, Clerk & RFO

Date 10th May, 2018

Balance per bank statements as at 31 March 2018:	£	£
Community Account		390.27
Business Saver Account		16,889.70
	17,279.97	
Petty cash float (if applicable)	Nil	
Less: any unpresented cheques at 31 March 2018	Nil	
Add: any un-banked cash at 31 March 2018	Nil	
Net balances as at 31 March 2018 (Box 8)		17,279.97

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)	11,555.47
Add: Receipts in the year	24,881.02
Less: Payments in the year	19,156.52
Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)	17,279.97

Explanation of variances

Broxted Parish Council

Please provide full explanations, including numerical values, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Local taxation and Levies</i>	11,231	11,663	+432	4%	
Box 3 <i>Total other receipts</i>	7,104	13,218	+6,114	86%	2016/17 grants totalled 5,840 2017/18 grant + repayment of monies loaned to Village Hall to replace roof totalled 12,631 less 431 reduction in LCTS grant from UDC = 6,360 increase
Box 4 <i>Staff costs</i>	1,735	1,910	+175	10%	
Box 5 <i>Loan interest/ capital repayments</i>	Nil	Nil			
Box 6 <i>All other payments</i>	14,211	17,280	+3,069	22%	Increase by 2,700 in grants made – 1,500 towards Stop Easton Park, 900 to SSE and 300 to the CABs, 450 approx increased grass cutting costs = 3,150 increase
Box 9 <i>Total fixed assets & long term investments & assets</i>	22,439	23,112	+673	3%	
Box 10 <i>Total borrowings</i>	Nil	Nil			
Explanation for 'high' reserves	Box 7 is more than twice Boxes 2 and 3 because N/A				

Broxted Parish Council

2017/2018 Items of expenditure exceeding £100.00

Date	Item	Cost	Unrecoverable VAT
01/04/17	Cost of re-roofing Village Hall (part)	3,465.50	nil
06/04/17	Cost of re-roofing Village Hall (part)	3,780.50	nil
13/04/17	Clerk's Salary & Expenses	152.02	nil
13/04/17	EALC Affiliation Fees	169.68	nil
11/05/17	Clerk's Salary & Expenses	281.14	nil
11/05/17	Insurance Renewal	1,067.44	nil
07/06/17	Clerk's Salary & Expenses	139.25	nil
13/07/17	Clerk's Salary & Expenses	130.99	nil
13/07/17	Resurfacing Village Hall car park	1,855.00	nil
13/07/17	Hedge & Grass Cutting	116.60	nil
14/09/17	Clerk's Salary & Expenses	191.92	nil
14/09/17	Clerk's Salary & Expenses	128.17	nil
12/10/17	Clerk's Salary & Expenses	134.91	nil
12/10/17	Weed Control	130.00	nil
09/11/17	Clerk's Salary & Expenses	190.36	nil
17/11/17	GDTC - contribution to expenses of Easton Park	1,500.00	nil
11/01/18	Clerk's Salary & Expenses	136.65	nil
08/02/18	Clerk's Salary & Expenses	131.28	nil
08/02/18	Annual Donations	2,400.00	nil
08/02/18	S137 Grants	1,200.00	nil
08/03/18	Clerk's Salary & Expenses	197.66	nil

Land and Buildings Register

	Location	Owner	Acquired	Insured Value	Present Use
Broxted Village Hall	Brown's End Road, Broxted. CM6 2BE	Broxted Parish Council	c1930	£346,912.78	Village Hall
Bus Shelter	Brick End, Broxted. CM6 2BJ	Broxted Parish Council	2007	£5,854.00	Bus Shelter
Bus Shelter	Church End, Broxted. CM6 2BX	Broxted Parish Council	1969	£5,854.00	Bus Shelter