

## Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

### WALTON 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 2019, that:

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

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

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

20/05/2019

and recorded as minute reference:

033/19.2.1

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

Chairman



Clerk



## WALTON PARISH COUNCIL

At the Extraordinary meeting held on 20<sup>th</sup> May 2019, members considered the Annual Governance Statement for 2018/19 of Walton Parish Council.

Several items were answered with a 'NO' response and an explanation is provided below:-

- 1 & 2 – Effective financial management/Internal control did not always take place during the year as the Clerk was not always in attendance at meetings. Bank reconciliations were not presented at meetings to be ratified, cheque books were not always available. These items were often checked post meeting by the Chairman, another member and Clerk only.
- 3 – Non-compliance – All reasonable steps were not taken to ensure non-compliance as the process of un-presented bank reconciliations etc carried on throughout the year and were not raised at a meeting for consideration by any member.
- 4 – Exercise of Electors Rights – this matter mainly relates to the late publication of the Notice from the previous year's accounts which was raised by the external auditor for the year ending 2017/18. It should be noted however that any request from a parishioner to view the Council's Accounts would have been accommodated but was never asked for.
- 5 – Assessment of risk - No risk assessment was carried out during the year.
- 6 – Taking into consideration the above items and those raised by the internal auditor, members could not acknowledge that they had maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

## Section 2 – Accounting Statements 2018/19 for

### WALTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	9484	8580	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	5276	5393	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	(RESTATED) 287	841	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	(RESTATED) 1657	2463	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	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	(RESTATED) 4810	4242	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	(RESTATED) 8580	8109	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	(RESTATED) 8580	8109	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	17210	17210	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 2019 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

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Date

18/05/2019

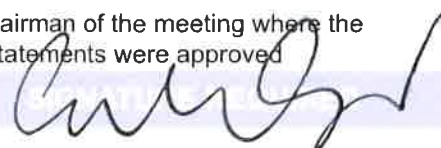
I confirm that these Accounting Statements were approved by this authority on this date:

20/05/2019

as recorded in minute reference:

033/19.2.2

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



WALTON PARISH COUNCIL

BANK RECONCILIATION AT 31st March 2019

HSBC Current Account - 40839140

Balance b/f at 01/04/18	576.94		
Income - Precept/CTRS	5,500.00	Expenditure	1,307.39
		Tfr to CBS - 54249959	4,269.55
		A/C Closed June 2018	0.00
	<u>6,076.94</u>		<u>6,076.94</u>

HSBC Money Manager Account - ?????

Balance b/f at 01/04/18	8,846.44		
Interest Received	1.54	Expenditure	
		Tfr to CBS - 54249959	6,847.98
		A/C Closed June 2018	0.00
	<u>8,847.98</u>		<u>6,847.98</u>

Cumberland Building Society Current Account - 54249959

Transfer from HSBC - 40839140	4,269.55		
Transfer from HSBC Money Manager	6,847.98		
Income	708.34	Expenditure	4,897.94
		Tfr to a/c - 55127472	8,846.44
		Balance c/f	81.49
	<u>11,825.87</u>		<u>11,825.87</u>

Bank Reconciliation

Balance per statement @ 31.03.19 775.29

Less of/cheques			
HMR&C	000017	93.60	
HMR&C	000023	93.60	
C Thirwell	000027	427.20	
HMR&C	000028	62.60	
Cumbria Payroll	000029	16.80	
		<u>693.80</u>	
			<u>81.49</u>

Cumberland Building Society Current Account - 55127472

Transfer from CBS - 54249959	8,846.44		
Income		Expenditure	
Interest received - 30.3.19	23.90	Balance c/f	6,870.34
	<u>8,870.34</u>		<u>6,870.34</u>

HSBC Play Area Account - 71268821

Balance b/f at 01/04/18	1,156.77		
Income - Precept	0.00	Expenditure	
		Tfr to CBS - 54249967	1,156.77
		A/C Closed 27.4.18	0.00
	<u>1,156.77</u>		<u>1,156.77</u>

Cumberland Building Society Saver Account - 54240067

Transfer from HSBC - 71268821	1,156.77		
		Expenditure	0.00
Interest rec'd - 30.3.19	0.88	Balance c/f	1,157.65
	<u>1,157.65</u>		<u>1,157.65</u>

BANK BALANCES

	<u>B/F</u>	<u>C/F</u>
HSBS Account - 40839140	576.94	CLOSED
HSBC Account - Money Manager	8,846.44	CLOSED
HSBC Account - 71268821	1,156.77	CLOSED

Cumberland BS - 54249959	0.00	81.49
Cumberland BS - 5249967	0.00	1,157.65
Cumberland BS - 55127472	0.00	6,870.34

£ 8,580.15      £ 8,109.48

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29/5/19

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated

## WALTON PARISH COUNCIL

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

RECEIPTS	
Precept	£ 5,393.35
CTRS Grant	£ 106.65
Small scales grants	£ 500.00
Vat received	£ -
Wayleave	£ 204.42
Interest Received	£ 30.24
Other Grants	£ -
<b>Total Income</b>	<b>£ 6,234.66</b>
PAYMENTS	
Staff	£ 2,463.00
Grass cutting	£ 1,285.58
Insurance	£ 1,027.49
Hall hire	£ 98.00
Newsletter printing	£ 208.00
Admin	£ 70.00
Subscriptions	£ 137.00
Audit fees	£ 200.00
Vat	£ 352.38
s.137	
Assets	
Clock repairs	£ 420.00
Misc repairs	£ 187.00
Members	
Play area	£ 145.00
Data Commissioner	£ 40.00
Website	£ 71.88
<b>Total Expenditure</b>	<b>£ 6,705.33</b>
<b>Net surplus/deficit</b>	<b>-£ 470.67</b>

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2019 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 20th May 2019

Chairman



Responsible Officer



20th May 2019

## WALTON PARISH COUNCIL

### BALANCE SHEET AT 31st MARCH, 2019

Balance at 1st April, 2018			
per balance sheet at 31/3/18	£	8,580.15	£ 8,580.15
Net surplus/(deficit) 2018/2019			-£ 470.67
<b>Reserve Fund</b>			<b>£ 8,109.48</b>

Reserve Fund represented by

CBS Current Account	£	81.49	
CBS Saver Account	£	6,870.34	
CBS Play area Account	£	1,157.65	
<b>Total</b>			<b>£ 8,109.48</b>

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2019 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 20th May 2019

Chairman



Responsible Officer



20th May 2019

**WALTON PARISH COUNCIL**

Income - Y/E 31.3.19

Date	Number	Received From	Details of Receipt	B/Fwd	Precept	Concurrent Services	Interest	Wayleave	Play Area	Projects	Newaletter	VAT	Other	Total	
01/04/2018		Current Account	Carried Forward	£ 576.94										£ 576.94	
01/04/2018		Savings Account	Carried Forward	£ 6,846.44										£ 6,846.44	
01/04/2018		Play Area Account	Carried Forward	£ 1,156.77										£ 1,156.77	
				£ 8,580.15	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ 8,580.15	
<b>May Meeting</b>															
16/04/2018	R1	Carlisle City Council	Precept		£ 5,393.35									£ 5,393.35	
16/04/2018	R1	Carlisle City Council	CTRS Grant										£ 106.65	£ 106.65	
01/04/2018		Savings Account	Interest				1.54							£ 1.54	
				£ -	£ 5,393.35	£ -	£ 1.54	£ -	£ -	£ -	£ -	£ -	£ 106.65	£ 5,501.54	
				£ 8,580.15	£ 5,393.35	£ -	£ 1.54	£ -	£ -	£ -	£ -	£ -	£ 106.65	£ 14,081.69	
<b>July Meeting</b>															
														£ -	
				£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	
				£ 8,580.15	£ 5,393.35	£ -	£ 1.54	£ -	£ -	£ -	£ -	£ -	£ 106.65	£ 14,081.69	
<b>September Meeting</b>															
														£ -	
				£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	
				£ 8,580.15	£ 5,393.35	£ -	£ 1.54	£ -	£ -	£ -	£ -	£ -	£ 106.65	£ 14,081.69	
<b>November Meeting</b>															
12/11/2018		Carlisle City Council	Grant (Clock Works)							£ 300.00				£ 300.00	
12/11/2018		Carlisle City Council	Grant (Drainage Works)							£ 200.00				£ 200.00	
12/11/2018		Electricity North West	Wayleave Payments					£ 102.21						£ 102.21	
12/11/2018		Electricity North West	Wayleave Payments					£ 102.21						£ 102.21	
				£ -	£ -	£ -	£ -	£ 204.42	£ -	£ 500.00	£ -	£ -	£ -	£ 704.42	
				£ 8,580.15	£ 5,393.35	£ -	£ 1.54	£ 204.42	£ -	£ 500.00	£ -	£ -	£ 106.65	£ 14,786.11	
<b>January Meeting</b>															
														£ -	
				£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	
				£ 8,580.15	£ 5,393.35	£ -	£ 1.54	£ 204.42	£ -	£ 500.00	£ -	£ -	£ 106.65	£ 14,786.11	
<b>March Meeting</b>															
30/03/2019		Play area account	Interest				£ 0.88							£ 0.88	
30/03/2019		Saver Account	Interest				£ 23.90							£ 23.90	
30/03/2019		Current Account	Interest				£ 3.92							£ 3.92	
				£ -	£ -	£ -	£ 28.70	£ -	£ -	£ -	£ -	£ -	£ -	£ 28.70	
				£ 8,580.15	£ 5,393.35	£ -	£ 30.24	£ 204.42	£ -	£ 500.00	£ -	£ -	£ 106.65	£ 14,814.81	
														Total c/f	£ 14,814.81
														Less total b/f	£ 8,580.15
														Total for year	£ 6,234.66

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WALTON PARISH COUNCIL  
Expenditure - Y/E 31/3/2019

Date	Number	Chq No	Paid To:	Details of Payment	Donations	Admin	Newsletter	Maintenance	Play Area	Project Grants	Salaries & Expenses	PAYE HMRC	Audit/Legal Fees	Other	S137	VAT	Total
<b>May Meeting</b>																	
14/05/2018	P1	100686	Caroline Thirlwell	Salary (Oct,Nov,Dec 17)							£ 374.70						£ 374.70
14/05/2018	P2	100687	HMRC	Clerk Tax (Oct,Nov,Dec 17)								£ 93.60					£ 93.60
14/05/2018	P3	100686	Caroline Thirlwell	Salary (Jan,Feb,Mar 18)							£ 80.00						£ 80.00
14/05/2018	P4	100687	HMRC	Clerk Tax (Jan,Feb,Mar 18)								£ 20.00					£ 20.00
14/05/2018	P5	100688	Came & Company	Insurance		£ 1,027.49											£ 1,027.49
14/05/2018	P6	100689	Walton Village Hall	Hire of Hall		£ 28.00											£ 28.00
14/05/2018	P7	100690	CGM	Grass Cutting				£ 183.60									£ 183.60
					£ -	£ 1,055.49	£ -	£ 183.60	£ -	£ -	£ 454.70	£ 113.60	£ -	£ -	£ -	£ -	£ 1,807.39
					£ -	£ 1,055.49	£ -	£ 183.60	£ -	£ -	£ 454.70	£ 113.60	£ -	£ -	£ -	£ -	£ 1,807.39

**July Meeting**

£ -																	
£ -																	
£ -																	
					£ -	£ 1,055.49	£ -	£ 183.60	£ -	£ -	£ 454.70	£ 113.60	£ -	£ -	£ -	£ -	£ 1,807.39
					£ -	£ 1,055.49	£ -	£ 183.60	£ -	£ -	£ 454.70	£ 113.60	£ -	£ -	£ -	£ -	£ 1,807.39

**September Meeting**

25/08/2018	P8	000001	Caroline Thirlwell	Salary (Apr,May,Jun 18)							£ 374.70						£ 374.70
25/08/2018	P9	000002	HMRC	Clerk Tax (Apr,May,Jun 18)								£ 93.60					£ 93.60
25/08/2018	P10	000003	Cumbria Payroll Services	Quarter End 30/06/18		£ 14.00									£ 2.80		£ 16.80
25/08/2018	P11	000004	Play Inspection Company	Annual Inspection					£ 75.00						£ 15.00		£ 90.00
25/08/2018	P12	000005	CALC	2018-19 Subscription Fees		£ 137.00											£ 137.00
25/08/2018	P13	000006	Border Offset Printers	Newsletter Printing			£ 110.00										£ 110.00
25/08/2018	P14	000007	Walton Village Hall	Room Hire - May 2018		£ 14.00											£ 14.00
25/08/2018	P15	000008	CGM Colvilles	Grass Cutting - May 2018				£ 306.00							£ 61.20		£ 367.20
25/08/2018	P16	000008	CGM Colvilles	Grass Cutting - June 2018				£ 153.00							£ 30.60		£ 183.60
25/08/2018	P17	000008	CGM Colvilles	Grass Cutting - July 2018				£ 153.00							£ 30.60		£ 183.60
10/09/2018	P18	000009	CGM Colvilles	Grass Cutting - August 2018				£ 153.00							£ 30.60		£ 183.60
10/09/2018	P19	000010	Caroline Thirlwell	DPA Registration Reimbursement		£ 40.00											£ 40.00
10/09/2018	P20	000011	Walton Parish Council	Transfer to Savings Account													£ -
					£ -	£ 205.00	£ 110.00	£ 765.00	£ 75.00	£ -	£ 374.70	£ 93.60	£ -	£ -	£ -	£ 170.80	£ 1,794.10
					£ -	£ 1,260.49	£ 110.00	£ 948.60	£ 75.00	£ -	£ 829.40	£ 207.20	£ -	£ -	£ -	£ 170.80	£ 3,601.49

**November Meeting**

12/11/2018	P21	000012	Ben Irving	Works to Village Hall Clock				£ 120.00		£ 300.00							£ 420.00
12/11/2018	P22	000013	Cumbria Payroll Services	Quarter End 30/09/18		£ 14.00									£ 2.80		£ 16.80
12/11/2018	P23	000014	CGM Colvilles	Grass Cutting - Sept 2018				£ 153.00							£ 30.60		£ 183.60
12/11/2018	P24	000015	Play Inspection Company	Operational Inspection					£ 70.00						£ 14.00		£ 84.00
12/11/2018	P25	000016	Caroline Thirlwell	Salary (Jul, Aug, Sep 18)							£ 374.70						£ 374.70
12/11/2018	P26	000017	HMRC	Clerk Tax (Jul, Aug, Sep 18)								£ 93.60					£ 93.60
12/11/2018	P27	000018	PFK Littlejohn LLP	Audit for Year End 31/03/18											£ 40.00		£ 240.00
12/11/2018	P28	000016	Caroline Thirlwell	Go Daddy Reimbursement		£ 71.88									£ 14.38		£ 86.26
12/11/2018	P29	000019	Border Offset Printing	Newsletter Printing			£ 98.00										£ 98.00
					£ -	£ 85.88	£ 98.00	£ 273.00	£ 70.00	£ 300.00	£ 374.70	£ 93.60	£ 200.00	£ -	£ -	£ 101.78	£ 1,596.96
					£ -	£ 1,346.37	£ 208.00	£ 1,221.60	£ 145.00	£ 300.00	£ 1,204.10	£ 300.80	£ 200.00	£ -	£ -	£ 272.58	£ 5,198.45

**January Meeting**

14/01/2019	P30	000020	CGM Colvilles	Grass Cutting - Oct 2018				£ 153.00							£ 30.60		£ 183.60
14/01/2019	P31	000021	Cumbria Payroll Services	Quarter End 31/12/18		£ 14.00									£ 2.80		£ 16.80
14/01/2019	P32	000022	Caroline Thirlwell	Salary (Jul, Aug, Sep 18)							£ 374.70						£ 374.70
14/01/2019	P33	000023	HMRC	Clerk Tax (Jul, Aug, Sep 18)								£ 93.60					£ 93.60
14/01/2019	P34	000024	Andrew Chalmers	Drainage Works					£ 187.00						£ 37.40		£ 224.40
14/01/2019	P35	000025	WA & M Mounsey	Coil											£ 6.20		£ 37.18
14/01/2019	P36	000026	Walton Village Hall	Room Hire		£ 70.00											£ 70.00
					£ -	£ 84.00	£ -	£ 183.98	£ 145.00	£ 187.00	£ 374.70	£ 93.60	£ -	£ -	£ 77.00	£ -	£ 1,000.28
					£ -	£ 1,430.37	£ 208.00	£ 1,405.58	£ 145.00	£ 487.00	£ 1,204.10	£ 304.40	£ 200.00	£ -	£ -	£ 349.58	£ 6,198.73

**March Meeting**

11/03/2019	000027	C Thirlwell	Salary (Jan-Feb 2019)								£ 427.20						£ 427.20
	000028	HMRC	PAYE (Jan-Feb 2019)									£ 62.60					£ 62.60
	000029	Cumbria Payroll	Quarter End 31/03/19			£ 14.00									£ 2.80		£ 16.80
					£ -	£ 14.00	£ -	£ -	£ -	£ -	£ 427.20	£ 62.60	£ -	£ -	£ 2.80	£ -	£ 506.60
					£ -	£ 1,444.37	£ 208.00	£ 1,405.58	£ 145.00	£ 487.00	£ 2,008.00	£ 457.00	£ 200.00	£ -	£ -	£ 352.38	£ 6,705.33

## WALTON PARISH COUNCIL

### SIGNIFICANT VARIATIONS FOR THE YEAR ENDED 31st MARCH, 2019

2018 FIGURES ARE PER ACCOUNTING STATEMENT SUBMITTED BY PREVIOUS CLERK - CURRENT CLERK HAS CORRECTED THE FIGURES FOR THIS YEARS SUBMISSION

#### BOX 2 - PRECEPT

<u>2018</u>	<u>2019</u>	<u>Difference</u>	<u>Being...</u>
5,276	5,393	117	No increase in precept

#### BOX 3 - TOTAL OTHER RECEIPTS

	<u>2018</u>	<u>2019</u>	<u>Difference</u>	<u>Being...</u>
	285	841	556	
CTRS Grant	224	107	(117)	CTRS Grant introduced y/e 2014 - calculation split carried out by District Council
Vat	0	0	0	None <del>claimed</del> received <i>OK</i> ,
Wayleave	0	204	204	Per wayleave agreement from July 2018
Contribution to training	60	0	(60)	No training carried out this financial year
Interest received	1	30	29	Interest received for bank accounts (2018 is understated by £2)
Grants received	0	500	500	Per grants claimed for drainage & clock repairs carried out y/e 31.3.19
	<u>285</u>	<u>841</u>	<u>556</u>	

#### BOX 4 - STAFF COSTS

<u>2018</u>	<u>2019</u>	<u>Difference</u>	<u>Being...</u>
1754	2463	709	Staff costs are actually overstated in 2018 by £97.00. Same Clerk and agreed hours of work both years but Clerk resigned in December 2018.

#### BOX 6 - TOTAL OTHER COSTS

	<u>2018</u>	<u>2019</u>	<u>Difference</u>	<u>Being...</u>
	4713	4242	(471)	
Grass cutting	1071	1286	215	Per contract costs
Insurance	988	1027	39	Per invoice from Came & Company
Grants/donations	150	0	(150)	Last year donations to School & church - none this year
Subscriptions	133	137	4	CALC only - similar amount
Data Commissioner	35	40	5	Registration fee - slight increase
Hall hire	140	98	(42)	Last year includes bills for 3 meeting from 2017
Audit Fees	55	200	145	Last year paid to BDO - this year pd to Littlejohn when should have declared PC exempt
Admin Costs	97	70	(27)	Last year included £13.44 for postage - all other payments are for payroll services both years
Vat	331	352	21	Per invoices
Assets	0	0	0	No assets purchased
Playground	355	145	(210)	Both years are all inspection fees carried out by the Play Inspection Company
Website	92	72	(20)	Per fees to Go Daddy for website renewal
Newsletter printing	225	208	(17)	Per invoices received
Training	55	0	(55)	No training undertaken 2019
Work to trees	1050	0	(1,050)	Trees on village green are surveyed every 2 years
Flowers for Clerk	24	0	(24)	Flowers purchased for Clerk in 2018
Clock repairs	0	420	420	Repairs to clock as required
Misc repairs	9	187	178	2018 - cost for keys cul, 2019 - drainage repairs on green
Error on staff costs	-97	0	97	Clerk had overstated staff costs & understated other expenses on Accounting Statement.
	<u>4,713</u>	<u>4,242</u>	<u>(568)</u>	

*lwg 20/5/19.*