

Smannell Parish Council
Annual Accounts - Year ended 31st March 2020
ETB

	Opening Balances		Bank Account		Salaries	Adjustments	Accruals	Prepayme	Income & Expend		Balance Sheet		
			00263054										
Bank Account 03263802	0.00										0.00		
Bank Account 00263054	70,706.44		3,253.94	7,325.59							66,634.79		
Fixed Assets	12,766.40										12,766.40		
Creditors		0.00											
Reserves		65,938.00										65,938.00	
Capital Financing Account		12,766.40										12,766.40	
Revenue Contrib to Capital Expenditure													
Net Pay		160.33	1,960.33		2,000.00							200.00	
HMRC PAYE & Nat Ins		0.00											
Bank Interest Received													
Precept				2,748.00						2,748.00			
VAT	246.89		589.54	335.39		88.50					589.54		
Grants													
Events				170.55						170.55			
Subscriptions													
Dog Bins Cleaning		1,805.00	1,863.00				1,863.00		1,921.00				
Insurance			449.50						449.50				
Park & Gardens Supplies			1,446.23			88.50	520.00		1,877.73				
Sponsorship of Parish Magazine			140.00						140.00				

Smannell Parish Council
Annual Accounts - Year ended 31st March 2020
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet	
Website			19.24								19.24			
Sundry			3.32								3.32			
Christmas Event			185.43								185.43			
Accountancy			0.00						300.00		300.00			
Audit		50.00	145.00						150.00		245.00			
Local Election Expenses			24.00								24.00			
Churchyard expenses			500.00								500.00			
Broadband		3,000.00										3,000.00		
Salaries					2,000.00						2,000.00			
	83,719.73	83,719.73	10,579.53	10,579.53	2,000.00	2,000.00	88.50	88.50	2,833.00	0.00	7,665.22	5,918.55	79,990.73	78,904.40
											1,746.67			
											0.00			

Smannell Parish Council
Annual Accounts - Year ended 31st March 2020
Bank Account 00263054

Date	Details	Total	Precept	Events	Sundry	Date	Details	Chq No	Total	VAT	Net Pay	HMRC	Sundry
15/04/19	Precept	1,374.00	1,374.00			01/04/19	Alannah Carrott	586	160.33		160.33		
13/09/19	VAT Refund	335.39			335.39	01/04/19	Tim Belbin	588	395.00				395.00 Hedge Trimming
18/09/19	Precept	1,374.00	1,374.00			07/05/18	Enham Trust	589	45.00	7.50			37.50 Grass Cutting
03/12/19	Christmas Event	170.55		170.55		07/05/19	Enham Trust	590	45.00	7.50			37.50 Grass Cutting
						07/05/19	John Murray	591	145.00				145.00 Audit
						08/07/19	Enham Trust	592	71.28	11.88			59.40 Grass Cutting
						08/07/19	Domain Expenses	593	23.09	3.85			19.24 Website
						08/07/19	Insurance	594	449.50				449.50 Insurance
						08/07/19	Kevin Glyn-Davies	595	200.00		200.00		
						08/07/19	Enham Trust	596	22.50				22.50 Grass Cutting
						08/07/19	Nick Adams	597	102.90	17.15			85.75 Playground safety
						02/09/19	Test Valley Borough Counc	598	2,235.60	372.60			1,863.00 Dog & Litter bin clearance
						02/09/19	Test Valley Borough Counc	599	28.80	4.80			24.00 Local elections
						02/09/19	Rod Bowker	600	175.00				175.00 Playground Maintenace
						02/09/19	Kevin Glyn-Davies	601	200.00		200.00		
						02/09/19	Kevin Glyn-Davies	602	200.00		200.00		
						02/09/19	Enham Trust Gardening Svcs	603	158.40	26.40			132.00 Grass Cutting
						02/09/19	Enham Trust Gardening Svcs	604	45.00	7.50			37.50 Grass Cutting
						04/11/19	Kevin Glyn-Davies	605	200.00		200.00		
						04/11/19	Kevin Glyn-Davies	606	200.00		200.00		
						04/11/19	Parish Oak Renewal	607	140.00				140.00 Parish Magazine
						04/11/19	PCC Church Yard Maintena	608	500.00				500.00 Church Yard Maintenance
						04/11/19	Enham Trust Gardening Svcs	609	71.28	11.88			59.40 Grass Cutting
						08/11/19	C. Blake & Sons Ltd	610	150.00	25.00			125.00 Xmas Tree
						06/01/20	Rod Bowker	611	72.30	11.87			60.43 Xmas Event
						06/01/20	Kevin Glyn-Davies	612	200.00		200.00		
						06/01/20	Kevin Glyn-Davies	613	200.00		200.00		
						02/03/20	Rod Bowker	614	3.99	0.67			3.32 Stationery
						02/03/20	Kevin Glyn-Davies	615	200.00		200.00		
						02/03/20	Kevin Glyn-Davies	616	200.00		200.00		
						20/03/20	Woodhouse Farm	617	485.62	80.94			404.68 Fencing Repair
		3,253.94	2,748.00	170.55	335.39				7,325.59	589.54	1,960.33	0.00	4,775.72
		3,253.94							7,325.59				

Smannell Parish Council
Annual Accounts - Year ended 31st March 2020
Bank Account 00263054

[illegible]

SMANNELL PARISH COUNCIL

Income & Expenditure Account for the Year ended 31st March 2020

		2020		2019	
	Notes	£	£	£	£
INCOME					
Precept		2,748		23,510	
Grants Received		0		0	
Other Income		171		859	
		<hr/>		<hr/>	
Total Income			2,919		24,369
EXPENDITURE					
Staff Salaries		2,000		1,443	
Parish Magazine		140		140	
Election Expenses		24		0	
Insurance		450		433	
Dog Bins Cleaning		1,921		1,825	
LLPF Maintenance		1,878		912	
Churchyard expenses		500		500	
Accountancy		300		0	
Audit	1	245		50	
Web site costs		19		247	
Christmas Event		185		378	
Sundry Expenses		3		183	
Broadband		-3,000		3,000	
Section 137		0		0	
		<hr/>		<hr/>	
Total expenses			4,665		9,111
Deficit/Surplus of Income over Expenditure			<hr/> <u>-1,746</u>		<hr/> <u>15,258</u>

SMANNELL PARISH COUNCIL

Balance Sheet at 31st March 2020

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Land, Buildings & Equipment	2		12,766		12,766
CURRENT ASSETS					
Cash at Bank	3	66,635		70,706	
VAT Recoverable	4	590		247	
Prepayments		0			
		<u>67,225</u>		<u>70,953</u>	
CURRENT LIABILITIES					
PAYE & National Insurance		0			
Creditors & Accruals	5	3,033		5,015	
		<u>3,033</u>		<u>5,015</u>	
NET CURRENT ASSETS			64,192		65,938
			<u>76,958</u>		<u>78,704</u>
REPRESENTED BY:					
General Reserves:					
Retained reserves brought forward		65,938		50,680	
Surplus of Income over Expenditure for the Year		-1,746		15,258	
	6	<u>64,192</u>		<u>65,938</u>	
Capital Financing Account	7		12,766		12,766
			<u>76,958</u>		<u>78,704</u>

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2020

Note 1	Audit	
	The charge this year consists of:	
	Provision for Internal Auditor charge for 2017 accounts	150
	Under provision for Internal Auditor for 2016 accounts	95
	Total	<u>245</u>
Note 2	Fixed Assets	
	Fixed assets held at 31st March 2017 were as follows:	
	Bus Shelter	2,316
	Land (Playing Fields)	1
	Marquee	900
	Playground equipment	4,985
	Defibrillator equipment	4,564
	Total Fixed Assets	<u>12,766</u>
Note 3	Cash at Bank	
	Bank Current Account	66,635
	Bank Deposit Account	0
	Total	<u>66,635</u>
Note 4	VAT Recoverable	
	VAT claimed in April 2020 regarding period ended 31st March 2017	590
	Total	<u>590</u>
Note 5	Creditors & Accruals	
	Sundry Creditor - Net Pay	200
	Accruals:	
	Dog Bins Cleaning	1,863
	LLPF Maintenance	520
	Accountancy	300
	Audit	150
	Total	<u>3,033</u>

Note to the Accounts - Year ended 31st March 2020

Note 6	General Reserves	
	Retained reserves brought forward	65,938
	Deficit of Income over Expenditure for the Year	-4,746
		<hr/>
		61,192
	Transfer to Earmarked Reserves	0
		<hr/>
		<u>61,192</u>
	Earmarked Reserves	
	Earmarked Reserves brought forward	0
	Transfer from Unallocated Reserves	0
		<hr/>
		0
		<hr/>
	Total General Reserves	<u>61,192</u>

Note 7 Capital Financing Account

The Capital Financing Account represents the resources applied to fund capital expenditure. The reserve has no cash value and cannot be used to fund expenditure.

The balance consist of:

Expenditure for assets held at 31st March 2020	12,766
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Total	12,766
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In the absence of any supporting papers for last year's accounts, it has been necessary to assume the breakdown of last year's accruals.

In addition, no breakdown of the reserves between General and Earmarked was available. It was therefore assumed that at 31st March 2019 there were no Earmarked reserves and all were General.

The lack of this information however will have had no material effect on the accounts for the Year ended 31st March 2020.

SMANNELL PARISH COUNCIL

Annual Accounts for the Year ended 31st March 2020

ACCOUNTANTS REPORT

I have prepared the accounts, without audit, from the records and information supplied to me by the Parish Council and certify they are in accordance therewith.

J. Humphry FFA,FIPA

J. Humphry Associates Ltd

25 April 2020

SMANNELL PARISH COUNCIL

**Annual Accounts
for the Year ended 31st March 2020**

Smannell Parish Council
Annual Accounts for the Year ended 31st March 2020
Bank Reconciliation

Financial year ended 31st March 2020

Prepared by : K. Glyn-Davies Clerk
Date: 18/05/20

Approved by: Cllr Rod Bowker
Date: 18 May 2020

Balance per Bank Statements at 31st March 2020

Treasurer's Account Acc 00263054	66,634.79
Less cheques not presented	0.00
	0.00
Balance per Accounts	66,634.79

Smannell Parish Council
Annual Accounts - Year ended 31st March 2020
Audit Report

	31-Mar-19	31-Mar-20
1 Balances brought forward	50,680	65,938
2 Annual Precept	23,510	2,748
3 Total Other Receipts	859	171
4 Staff Costs	1,443	2,000
Loan interest/Capital 5 repayments	0	0
6 All other payments	7,668	2,665
7 Balances carried forward	65,938	64,192
Total cash and short term 8 investments	70,706	66,635
Total fixed assets and long 9 term assets	12,766	12,766
10 Total borrowings	0	0

Smannell Parish Council
Annual Accounts for the year ended 31st March 2020
Variance Report

Box 2 Annual Precept

Variation - decrease of £20,762

Annual Precept lower 20,762

Box 3 Total Other Receipts

Variation - decrease of £688 688

Annual Parish events -reduction of receipts

Box 4 Staff Costs

Variation - increase of £557 557

Change of Parish Clerk

Box 6 Other Payments:

Variation - decrease of £5003

Election expenses higher 24

Insurance higher 17

Dog Bin Cleaning higher 96

LLPF Maintenance higher 966

Accountancy higher, nil in previous year 300

Audit higher 195

Web site costs lower -228

Christmas Event lower -193

Sundry expenses lower -180

Broadband lower - reverse provision made in previous year -6,000

no longer required

-5,003

Box 9 Total Fixed Assets and Long Term Assets

Variation 0

Smannell Parish Council

Accounts for the Year ended 31st March 2020

Significant variances

Reconciliation of Box 7 (Balances carried forward) and Box 8 (Cash and Short Term Investments)

	2019	2020
Box 7 Balances carried forward	65,938	64,192
Box 8 Cash & Short Term investments	70,706	66,635
	<u>-4,768</u>	<u>-2,443</u>

Made up of:

Debtors & VAT	247	590
Payments in Advance	0	0
	<u>247</u>	<u>590</u>
Creditors & Accruals	5,015	3,033
	<u>5,015</u>	<u>3,033</u>
	<u>-4,768</u>	<u>-2,443</u>