

The Unaudited accounts of Stoke St Gregory Parish Council

April 2019 – March 2020

Compiled by the Clerk / Responsible Financial Officer Kelly de Silva

Independent Internal Audit completed by Elizabeth Hembrow

Externally audited by The SBA Team at PKF Littlejohn LLP
15 Westferry Circus, Canary Wharf, London E14 4HD

The Local Audit and Accountability Act 2014
The Accounts and Audit regulations 2015
Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Bank reconciliation

Name of smaller authority: Stoke St Gregory Parish Council
Chairman : Graham Gleed. The Manse. Stoke St Gregory, Taunton. TA3 6JG. 01823 490407

County area (local councils and parish meetings only): Somerset

Financial year ending 31 March 2020

Prepared by : Kelly de Silva Clerk/RFO
The School House. Huntham Lane, Stoke St Gregory, Taunton. TA3 6EG.
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Date : 01-04-2020

Balance per bank statements as at 31 March 2020:	£	£
		<u>23154.83</u>
Petty cash float (if applicable)		0
Less: any un-presented cheques at 31 March 2020		0
		<hr/>
Add: any un-banked cash at 31 March 2018		0
		<hr/>
Net balances as at 31 March 2018 (Box 8)		<u>23515</u>

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

CASH BOOK:

Opening Balance 1 April 2019 (Prior year Box 8)	33733.18
Add: Receipts in the year	27060.00
Less: Payments in the year	<u>37278.35</u>
Closing balance per cash book [receipts and payments book] as at 31 March 2020 (must equal net balances above – Box 8)	<u>23514.83</u>

**Stoke St Gregory Parish Council
AGAR 2019-2020**

Explanation of variances of more than 15% (except Variances less than £200)

Box No 3 (Total other receipts)

	£
Figure in 2019 Column	702
Figure in 2020 Column	12998
Variance (2020 figure less 2019 figure)	12296 (+1752%)
First Aid Contribution	-30
Memorial Fees	-36
Interment of ashes	-74
VAT	136
Interment	300
West of England Development contribution to the tennis courts esurfacing	12000
Total	12296

Box 6 All other payments (less staff costs)

	£
Figure in 2019 column	5809
Figure in 2020 Column	33690
Variance	27880 (+475%)
Reason	
Increased subscription fees to SALC	1
Increased subscription fees to Society for Local Council Clerks (SLCC)	5
Grants (Grants paid in 2019 £606 minus grants paid in 2020 £27615) See box below for comparative breakdown of grants	27009
Training (New Clerk training £120 Councillor training £55)	95
Clerk Training time and mileage (Not claimed by new Clerk)	-32
Annual Insurance (Came and Co) (3 year contract more cost effective)	-17
Hall Hire (Last meetings cancelled due to Covid19)	-33
Stationary and Printing (more ink costs for printing planning application packs and meetings)	82
VAT	3195
Footpath Maintenance (Footpath Officer resigned so funds were not allocated)	-162
Repairs / Maintenance for Parish Clock (serviced a month early so 2 annual payments in 1 financial year)	165
Printing of the village news letter (one invoice outstanding but office closed due to Covid19)	-87

APM refreshments	4
Burial ground grass cutting and hedges (No other maintenance costs incurred)	27
Website hosting costs (On a contract next payment not due until 01-05-20)	-55
Website Maintenance costs (Website maintained internally by Cllr N Soan)	-50
Privacy cost for website (Transferred no longer required)	-12
Website domain registration (3 year contract more cost effective)	40
Data protection ICO	5
Defibrillator costs (no maintenance required and electrodes not used, in good condition)	-96
Bus Shelter Maintenance (None required)	-60
Fingerpost Maintenance (Purchased last year but not this year)	-1879
Grit Bins and filling (No bins purchased this year, SCC refilling with salt)	-265
Total	27880

Box 9 Fixed Assets

Figure in 2019 Column	13216
Figure in 2020 Column	18216
Variance	>5000 (+38%)
Purchase of investment shares in the Heart of the Village project	

Breakdown of Grants 2018-19 vs 2019-20

2018-2019	£	2019-2020	£
Taunton CAB (S137)	100	Heart of the Village (HOTV) (Building survey for the royal oak)	1500
British Legion Poppy Appeal (S137)	50	Courtstall Resurfacing of the tennis courts	12000 (+VAT)
Reeves Feast (S137)	50	The British Legion Poppy Appeal	70
Playing Fields (PFMC)	213	Shop in a box set up costs (part of HOTV)	4644
Allotments	193	SSG Primary School (I pad contract renewal) (S137)	3500
		The Willowset preschool (contribution to SEN area) (S137)	500
		Playing Fields (PFMC) contribution to insurance (S137)	213
		Allotments donation in LIEU of fees from the internal auditor	25
		Allotments insurance contribution	163
		Heart of the Village share investment	5000
Total	606	Total	27615

Stoke St Gregory Parish Council

Register of Fixed Assets – year ended 31st March 2020

Asset	Situation	Original Cost
Plaque		66.00
Burial Ground Records & stamp	Held by Clerk at The School House. Huntham Lane Stoke St Gregory. TA3 6EG	509.65
Filing Cabinet	Held by clerk as above	75.48
Cycle Racks, 2 no.	At Car Park of The Royal Oak and the Playing Field	95.00
Rubbish Bin	Attached to bus shelter outside The Royal Oak	95.00
Burial Ground & fencing & gates	Adjacent to the Churchyard. The deeds are in the Public Records Office, Taunton.	4215.38
Village signs, 3 no	One at Meare Green Curload & Bull Place Bridge	854.67
Memorial Stone	Inside Playing Field Entrance	425.53
Rubbish Bin	Opposite old Post Office	228.00
New Village Hall Direction Sign	In front of wall of Stoke House	179.40
Grit/Salt Bin	Curload Hill	131.67
Defibrillator Cabinet	Outside village shop	600.00
Noticeboard	Dark Lane	1487.13
Jubilee Plaque	Outside village shop	50.00
Solar bollards X2 (experimental)	Path between village hall and Church Close	42.99
Solar bollards X2	Path between village hall and Church Close	1170.00
Laptop	Held by Clerk at The School House. Huntham Lane Stoke St Gregory. TA3 6EG	149.98
Fencing surrounding the allotments	Allotments situated parallel to the footpath that runs from Church Close to Slough Lane	1870
Telephone kiosk	Willey Road	1.00
Fingerposts x3	Curload/Griggs Hill Junction, Huntham Lane/ Meare Green Junction	705
Grit Bins x3	Griggs Hill, Denman Hill, Dark Lane	264.58
Additions during Year Ending March 2019		
HOTV shares	The Royal Oak Huntham Lane	5000
TOTAL		18216.46

NOTES

1. The Parish Council is Custodian Trustee of the Playing Fields. The deeds are in the Public Records Office, Taunton.

Notes for next year:

Items only contributed to are not put onto this list eg bus shelter, and no cold calling signs.

Costs are cost to purchase (not depreciated value).

Costs are before VAT.

The dog waste bin has been installed but after several attempts an invoice is still to be issued by SWTC

All Items of expenditure above £100 (Year ending 31st March 2020)

Date Incurred	Purpose of expenditure	Amount (excluding recoverable VAT)	VAT that cannot be recovered	Minute Number
01/04/19	Clerk Salary	£317.63		242
07/05/19	Clerk Salary	£317.63		15
14/05/19	The Cumbrian Clock Co	£165.00		15
06/06/19	Clerk Salary	£283.33		34
03/06/19	Clerk Salary	£119.95		34
11/06/19	Came and Co insurance	£409.80		34
11/06/19	JP Gainsford – Survey for the Royal Oak (HOTV grant)	£1,500.00		34
11/06/19	SALC subscription	£239.37		34
25/06/19	SSG Primary School	£3,500.00		34
01/07/19	Clerk Salary	£283.33		54
11/07/19	SSG Allotment Association	£163.17		54
18/07/19	The Willowset	£500.00		54
01/08/19	Clerk Salary	£283.33		74
02/09/19	Clerk Salary	£283.33		96
10/09/19	G Wagen James Mowing cemetery	£110.00		96
01.10/19	Clerk Salary	£283.33		122
29/10/19	Courtstall (part payment) Resurfacing of the Tennis Courts	£3,000.00		107
01/11/19	Clerk Salary	£283.33		143

02/12/19	Clerk Salary	£283.33		166
11/12/19	Courtstall (part payment) Resurfacing of the Tennis Courts	£2,783.82		166
11/12/19	Courtstall (part payment) Resurfacing of the Tennis Courts	£6,216.18		166
11/12/19	Broughton Community shop ltd (SIAB grant)	£2,100.00		149
11/12/19	Phil space (SIAB grant)	£1,101.60		149
02/01/20	Clerk Salary	£283.33		187
14/01/20	Philspace (SIAB grant)	£120.00		187
14/01/20	HOTV Shares	£5,000.00		187
15/01/20	NFRN Mutual (SIAB grant)	£500.00		187
17/01/19	J. Musgrove Mowing, hedges etc	£275.75		166
03/02/20	Clerk Salary	£283.33		212
13/02/20	Philspace	£165.60		212
13/02/20	N. Sloan Reimbursement of SIAB costs	£168.53		212
13/02/20	G Gleed Reimbursement of SIAB costs	£137.83		212
13/02/20	G Gleed Reimbursement of	£141.43		212

	SIAB costs			
26/02/20	SSG PFMC	£212.80		192
02/03/20	Clerk Salary	£283.33		235
11/03/20	The CumbranClock Co	£165.00		235
11/03/20	Philspace (SIAB grant)	£208.80		235

Stoke St Gregory Parish Council				
Summary Receipts and Payments Account for the year ending 31st March 2020				
2018-19 (£)	Receipts £		2019-2020 (£)	
15181	Precept		14062	
100	Grants		230	SWT SUP
332	VAT Refund		468	
30	Donations towards first aid training		0	
0	WOED contribution to resurfacing the tennis courts		12000	
15643	Total Receipts		26760	
	Payments			
322	Subscriptions		328	
606	Grants		27615	
4871	Administration		4691	
3139	Sundry		761	
471	VAT input tax		3663	
9409	Total Payments		37058	
6234	Excess of income over expenditure			
	Excess of expenditure over income		10298	
Stoke St Gregory Parish Council – Burial Authority				
Summary Receipts and Payments Account for the year ending 31st March 2020				
2018-19 (£)	Receipts £		2019-2020 (£)	
0	Burial Fees & Rights to Burial		300	
36	Memorial Fees		0	
74	Interment of Ashes		0	
130	TDBC Maintenance Grant		0	
240	Total Receipts		300	
	Payments			
193	Repairs, Maintenance and Mowing		220	
47	Excess of income over expenditure		80	
	Excess of expenditure over income			
	Year end 2020			
	Total Payments including Burial Ground		37278	
	Total Receipts including Burial Ground		27060	

Stoke St Gregory Parish Council			
Summary Receipts and Payments Account for the year ending 31st March 2020			
	2019	2020	
Grants Received			
Footpath Grant	100	0	
Council Tax Support Grant	0	230	
WOED contribution to the resurfacing of the tennis courts	0	12000	
	100	12230	
Subscriptions			
Somerset Assciation of Local Councils	238	239	
Society of Local Council Clerks	84	89	
	322	328	
Grants Paid Out			
Heart of the Village - Survey for the Royal Oak (Minute 178, 14.01.19 £3000 ring fenced)		1500	
Courtstall resurfacing of the tennis courts (Minute107 14.10.19 £12+VAT paid in 3 installments)		12000	
The British Legion Poppy Appeal (Min109 14.10.19)		70	
Shop in a Box set up costs and rent (Extraordinary Meeting 25.11.19 £5K agreed.		4644	
SSG Primary School (Minute 242 08.04.19)		3500	S137
The Willowset PreSchool (Minute 18 10.06.19)		500	S137
Playing Fields Management Comittee (Minute192 10.02.20)		213	S137
Allotments Insurance (Min 54 08.07.19)		163	
Allotments donated by the Internal Auditor in LIEU of Fee (Min 34 10.06.19)		25	
Heart of The Village- Share Investment (Min 160 09.12.19)		5000	
	606	27615	
Administration			
Clerks Salary	3793	3589	
Stand in for Clerk	25	25	
Training	112	175	
Came & Co Insurance	427	410	
External Auditor	0	0	
Internal Auditor	0	0	
Hall Rental	222	189	
Stationary/Stamps/Ink	64	189	
Website Hosting Costs	55	0	
Website Maint. Costs	70	20	
Website Domain Registration	15	55	
Website Privacy Charge	12	0	
Website Back up	36	0	
Data Protection ICO	40	40	
	4871	4691	
Sundry			
Footpath Maintenance	437	276	
Repairs and Maint. Of the Parish Clock	165	330	
Printing Village Newsletter	212	126	
Refreshmnts for Annual Parish Meeting	25	29	
Parish Council Election Costs	0	0	
Defibrillator Maintenance	96	0	
Bus Shelter Maintenance	60	0	
Finger Post Maintenance	1879	0	
Grit Bins	265	0	
Adoption of Telephone Kiosk	0	0	
First Aid Training	0	0	
	3139	761	
Burial Ground Expenses			
Mowing	193	220	
Other Maintenance	0	0	
	193	220	
Borrowing & Loans			
The Council had no borrowings or loans during the year ending 31 st March 2020			
Advertising & Publicity Costs			
None			
Section 137, Local Government Act 1972 (£8.12 per electorate)	200	4213	

Stoke St Gregory Parish Council – Income and Expenditure to 31st March 2020

	Budgeted	Unrounded	Actual	Variance to Budget	
Payments					
SALC Subscription	251	239	239	12	
Comm Council Subs	47	0	0	47	
SLCC Subscription	89	89	89	0	
Grants	575	21719	21719	-27009	
Clerk's Salary	3812	3589	3589	223	
Stand in for Clerk	25	25	25	0	
Training – Councillor and Clerk	200	175	175	25	
Clerk training time and mileage	80	0	0	80	
Annual Insurance	449	410	410	39	
External Audit	0	0	0	0	
Internal Audit	30	0	0	30	(£25 auditor fee)
Hall Hire	215	189	189	26	
Stationary and stamps	150	226	226	-39	
Footpath Maintenance	400	276	276	124	
Repairs/ Maint Church Clock	1000	396	396	670	
Printing Village Newsletter	266	126	126	140	
APM Refreshments	30	29	29	1	
Burial Ground Grass Cutting	500	264	264	280	
Burial Gound Maintenance	175	0	0	175	
Website Hosting Costs	375	0	0	375	
Website Maintenance	300	20	20	280	
Privacy Cost for Website	0	0	0	0	
Website Domain Registration	50	66	66	-5	
Data Protection (ICO)	40	40	40	0	
Reserve for Election Costs	0	0	0	0	
Village Welcome Leaflet	0	0	0	0	
Defibrillator Maintenance	88	0	0	88	
Flood Warden	300	0	0	300	
Bus Shelter Maintenance	100	0	0	100	
Playground Equipment	0	0	0	0	
Fingerpost Maintenance	0	0	0	0	
Village Archive	0	0	0	0	
Forward Strategy Group	0	0	0	0	
First Aid Training	0	0	0	0	
Adoption of Telephone Kiosk	0	0	0	0	
Grit Bins and Filling	1000	0	0	1000	
Road Safety	1000	0	0	1000	
Contingency for Lost Services	900	0	0	900	
Dog Waste Disposal	800	0	0	800	
Transfer of grant to PFMC	0	0	0	0	
VAT	815	3663	3663	-2848	
Total	14062	37278	37278	-23185	

Receipts	Budget	Actual		
Precept	14602	14062		
Council Tax Support Grant		230		
SWTC Footpaths				
SWTC Burial Ground				
Memorial Fees				
Burial Fees		300		
Purchase of plot				
PCC Donation	43			
Sponsorship of Newsletter				
West of England Developments		12000		
VAT refund for 18-19	94	468		
	14199	27060		

STOKE ST. GREGORY PARISH COUNCIL						
BUDGET PRECEPT 2020-21 PAYMENTS CALCULATIONS						
	2018-19	2019-20	2019-20		2020-21	
	Actual	Budget	Actual	Notes / amounts so far	Budget	Notes
	£	£	£		£	
SALC Subscription	238	251	239		251	includes 5% increase
Comm Council Subs	0	47	0	£0 YTD	50	includes 5% increase
SLCC Subscription	84	89	89		94	includes 5% increase
Grants	606	575	27615	HOTV £1500, Tennis Court resurfacing £12k+VAT, British Legion £70, SIAB £4643.79, SSG Primary School £3500, The Willowset £500, PFMC £212.80, Allotments ins. 163.17, Allotments auditor fee in lieu £25, HOTV Shares £5000	6000	Section 137 applications for doantion and grants for the community £8.12 per electorate
Clerk's Salary	3793	3812	3589	Salary point change for incoming Clerk, pervious clerk was paid to complete the AGAR	3500	12x£283.33 = 3400 includes estimated 2-3% payscale increase
Stand in for Clerk	25	25	25	Stand in Clerk for Extraordinary meeting 25-11-19	25	Clerk will be absent from the meeting 14-12-21
Training	80	200	175	£120 Clerk Training £55.00 Councillor training	1200	Clerk to enrol onto CiLCA £1100 3x training/ refresher courses at an average of £30 per session
Clerk training time and mileage	32	80	0	£0 YTD	80	(Mileage 45p per mile.)
Annual Insurance	427	449	410		431	3 yr binding agreement from June 19. £410 + 5% = £431
Legal fees	0	0	0		2000	Transfer of title for the allotments
External Audit	0	0	0		200	No external audit as of 2018 (transparency code) for PC income of under £25k. CIL payment will exceed this limit. PKF Littlejohn flat fee for an audit as of Nov'19 is £200
Internal Audit	0	30	0	Fee donated by Internal auditor to allotments £25.	£30.00	
Hall Hire	222	215	189		220	Budget for 12 mtgs @ £13 + 3 extras + APM@£27 (£13.50 PH) No expected price increase this year confirmed 15-10-19
Stationery/Stamps	107	150	189	Primarily for printer ink and toner	150	
Footpath Maintenance	438	400	276		400	
Repairs/Maint Church Clock	165	1000	330	Clock was serviced a month earlier so 2 fell in the same financial year	208	Cumbria clock service = £198 + 5%
Printing village newsletter	213	266	126		280	Rockwell printing £63 per issue (x4) Braille £25 + £5 thereafter
APM refreshments	25	30	29		40	increase in line with rising F&D costs
Burial ground - grass cutting	193	500	220		500	£33 x 12(monthly) plus expected hedge trimming
Burial ground maintenance	0	175	0		200	Yr 13-14 -£447 (Stone for burial ground entrance), Yr 14-15 - £272 (Gates and latch), Yr 15-16 None, Yr 16/17 - 256 (hedge cutting). Yr 18-19: £193 (hedge cutting) Yr 19-20 Hedge Cutting expected
Website Hosting Costs	55	375	0	£0 YTD	55	Hosting is with GURU @ £50 per year. Next payment is due 01/05/20 + 5%
Website Maintenance	70	300	20		300	Maintenance primarily done by NS. Ad Hoc services may need to be purchased
Privacy cost for website	12	0	0		0	
Website domain registration	15	50	55	Registered for 3 years	26	Domain name registered with LCN next payment due 02-03-20 £24.95 + 5%
Data Protection (ICO)	35	40	40	Annual charge.	40	
Reserve for Election costs	0	0	0		0	Eliza Day recommends £1500 for contested election costs. (Would be approx £100 if uncontested) Not spent in previous years so not included in budget last yr.
Village Welcome Leaflet	0	0	0		20	A new leaflet will be required with the new housing development
Defibrillator maintenance	96	88	0		250	Defib arrived Oct 2012. Electrodes expire 28/02/21 2nd battery (£190) guaranteed until Nov 2020 (4 yrs from installation - Nov 16). Budget £44 for replacement electrodes if used. (Expire 28/2/21)
Flood warden	0	300	0	Leaflet printing costs, and contingency	300	Expanding remit to winter activities (prolonged periods of adverse weather)
Bus shelter maintenance	60	100	0	£0 YTD expect it to be cleaned in the future	100	
Fingerpost maintenance	1879	0	0	Re casting of broken sign cost to be confirmed	320	Contingency for any damage or repairs
Forward Strategy Group	0	0	0		0	
First Aid training	0	0	0		0	
Adoption of telephone kiosk	0	0	0		0	
Grit Bins and Filling	265	1000	0		0	SCC replenishing grit bins on order for 2020-21
Road Safety	0	1000	0		0	
Contingency for lost services	0	900	0		0	
Dog Waste Disposal	0	800	0	£0 YTD bin installed 07-19 awaiting SWTC invoice, several attempts have been made to pay	800	TDBC quote dog bin £345+VAT. Empty £5.25 per time.
VAT	468	815	3663	VAT to be reclaimed	1000	
TOTAL	9603	14062	37278		19070	