

**ACCOUNTS FOR THE YEAR 2017/2018**

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Checked by Internal Auditor:

Name: ANNA SALUS

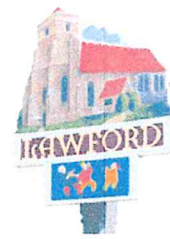
Signature: [Signature] Date: 23/4/18

These accounts were approved at the full council meeting of: 21/5/18

Minute ref: 5/1819 c)

Name: Cliff V. Cuglielmi

Signature: [Signature]  
Chairman of the meeting



**AUDIT CHECK LIST**

This audit is carried out with the following requirements.

In accordance with the current financial regulations	✓
Risk assessments	✓
Fraud guidelines	✓

Date: <sup>April</sup> 23 May 2018	
Auditor: Ms Anna Sallis	Signed: <i>Anna Sallis</i>
Clerk: Mrs Pat Peachey	Signed: <i>Pat Peachey</i>
Period Checked: January, February, March 2018	

Areas Checked	January	February	March
Cheques/Stubs	✓	✓	✓
Invoices	✓	✓	✓
Reconciliation	✓	✓	✓
Expenditure	✓	✓	✓
Income	✓	✓	✓
PAYE	✓	✓	✓
VAT	✓	✓	✓
Bank Statement	✓	✓	✓
Paying in Book	✓	✓	✓

End of Year	✓	Signature
Accounts	✓	<i>Anna Sallis</i>
Assets	✓	<i>Anna Sallis</i>
Audit Form	✓	<i>Anna Sallis</i>
PAYE	✓	<i>Anna Sallis</i>
Reconciliation	✓	<i>Anna Sallis</i>

Comments:



**ANNUAL BANK RECONCILIATION YEAR 2017/18**

Bank Balance(s) at 31st March 2017	Current	Instant	14 Day A/C	Ipswich BS	Unity Bank	Total
	45,062.70	4,020.56	22,305.35	55,689.38	0.00	127,077.99

**Beginning of the year balance**

Current	45,062.70
Instant	4,020.56
14 Day Account	22,305.35
Ipswich Building Society	55,689.38
Unity Bank	0.00
<b>Total</b>	<b>127,077.99</b>
Less outstanding cheques 2016/2017	874.50
<b>Total</b>	<b>126,203.49</b>
Add Income/Expenditure total for 2017/2018	13,272.57
<b>*Total</b>	<b>139,476.06</b>

**Income and Expenditure 2017/18**

Income	82,205.89
Expenditure	68,933.32
<b>Total</b>	<b>13,272.57</b>
<b>Total</b>	<b>13,272.57</b>

**Outstanding Cheques**

104329	350.00
104330	37.70
104331	8.10
104333	40.00
104337	9.00
104341	41.66
104312	250.00
104342	275.22
<b>**Total</b>	<b>1011.68</b>

**End of year Balance**

Current	58,211.16
Instant	4,021.92
14 Day Account	22,316.36
Ipswich Building Society	55,938.30
Unity Bank	0.00
<b>Total</b>	<b>140,487.74</b>
**Less outstanding cheques	1,011.68
<b>***Total</b>	<b>139,476.06</b>

Balance at 31st March 2018	Current	Instant	14 Day A/C	Ipswich BS	Unity Bank	Total
	58,211.16	4,021.92	22,316.36	55,938.30	0.00	140,487.74

**YEARLY TOTALS**

*Beginning of the Year Total	139,476.06	Difference	£0.00
***End of Year Total	139,476.06		
	0.00		





**Annual Income 2017/2018**

Administration	£(exc vat) 2014/2015	£(exc vat) 2015/2016	£(exc vat) 2016/17	£(exc vat) 2017/18	Reasons for the difference
Parish Rate	65,994.00	54,564.00	63,365.00	66,147.00	Precept less government grant
Government Grant	6,865.00	6,179.00	5,870.00	5,577.00	
<b>Precept Total</b>	<b>72,859.00</b>	<b>60,743.00</b>	<b>69,235.00</b>	<b>71,724.00</b>	
VAT refund	7,987.95	5,372.52	9,751.48	5,214.70	
Insurance	0.00	0.00	614.00	0.00	
<b>TOTAL</b>	<b>80,846.95</b>	<b>66,115.52</b>	<b>79,600.48</b>	<b>76,938.70</b>	

Other Income	£(exc vat) 2014/2015	£(exc vat) 2015/2016	£(exc vat) 2016/17	£(exc vat) 2017/18	Reasons for the difference
Tennis Lettings	333.00	216.67	212.50	98.16	
Grass Cutting reimbursement from ECC	2,086.84	2,086.84	2,086.84	2,086.84	
Land Rent	22.91	23.79	26.08	26.76	
Football Club Insurance	226.60	233.39	247.28	0.00	Football Club now insure their own contents
Football Club Rent	1,425.00	1,425.00	1,425.00	1,187.50	VAT is paid on rent
Bank Interest	169.59	111.99	613.56	261.29	
Other Income	0.00	0.00	370.67	349.50	
Family Fun at the Furze event	0.00	50.00	1,864.33	0.00	
<b>TOTAL</b>	<b>4,263.94</b>	<b>4,147.68</b>	<b>6,846.26</b>	<b>4,010.05</b>	

Grant/Donation Income	£(exc vat) 2014/2015	£(exc vat) 2015/2016	£(exc vat) 2016/17	£(exc vat) 2017/18	Reasons for the difference
Family Fun at the Furze event-held June 2016	6,609.27	0.00	7,022.89	0.00	
Riverview Railway Work	5,500.00	0.00	0.00	0.00	Payments completed.
School Lane Car Park	14,000.00	0.00	21,593.43	1,000.00	
<b>TOTAL</b>	<b>26,109.27</b>	<b>0.00</b>	<b>28,616.32</b>	<b>1,000.00</b>	

<b>TOTAL</b>	<b>111,220.16</b>	<b>70,263.20</b>	<b>115,063.06</b>	<b>81,948.75</b>	
VAT	354.00	43.33	393.70	257.14	
<b>TOTAL</b>	<b>111,574.16</b>	<b>70,306.53</b>	<b>115,456.76</b>	<b>82,205.89</b>	2 yearly event / Tennis Court letting

<b>Total less precept</b>	<b>45,580.16</b>	<b>15,742.53</b>	<b>52,091.76</b>	<b>16,058.89</b>	
<b>Total plus uncashed cheques</b>	<b>45,684.88</b>	<b>16,459.75</b>	<b>52,091.76</b>	<b>16,058.89</b>	<b>Note:</b> Since 16/17 stoped/uncashed cheques are dealt with by contra entry at the time of discovery.





**Annual Expenditure 2017/2018**

	Amendments to bring categories in line with 2016/17 spread sheet.				Reasons for differences
	£(exc vat) 2014/15	£(exc vat) 2015/16	£(exc vat) 2016/17	£(exc vat) 2017/18	
<b>Administration</b>					
Clerks Salary (inc tax and N I)	15,381.27	15,419.54	15719.91	16548.43	
National Insurance (employer)	1,024.65	384.60	n/a	n/a	
Audits & Consultants	700.00	600.00	350.00	650.00	
Insurance	2,930.14	2,895.71	2544.23	2563.05	
Office Expenses/Post/ Phone	1,204.94	1,593.06	1667.49	2494.39	
Hire of Rooms	3,856.12	3,982.15	4005.40	3644.95	
Housing Development legal fees	1,000.00	0.00	0.00	0.00	
Clerks Vacancy	0.00	383.24	0.00	0.00	
<b>sub total</b>	<b>26,097.12</b>	<b>25,258.30</b>	<b>24,287.03</b>	<b>25,900.82</b>	
<b>Contingency Fund</b>					
Small Projects	0.00	0.00	637.98	1985.05	
Play Area Signs	1,809.50	0.00	0.00	0.00	
School Lane Car Park no 1	15,980.99	0.00	0.00	0.00	
Entrance Gates	184.00	0.00	0.00	0.00	
Community Award	220.00	0.00	0.00	0.00	
2 yearly event	8,086.06	25.00	0.00	0.00	
Cotman Avenue Project	3,815.00	250.00	0.00	0.00	
Village Sign	0.00	75.00	0.00	0.00	
Noticeboards	0.00	1,647.97	0.00	0.00	
Benches	0.00	687.36	0.00	0.00	
New Office equipment	0.00	902.02	0.00	0.00	
Litter Bins	658.61	587.92	0.00	0.00	
ID Cards	140.00	42.00	0.00	0.00	
Clerks Emergency Fund	0.00	0.00	0.00	0.00	
<b>sub total</b>	<b>30,894.16</b>	<b>4,217.27</b>	<b>637.98</b>	<b>1,985.05</b>	
<b>Affiliation Fees</b>					
	1,021.17	1,639.44	1035.34	1074.33	
<b>Training (Courses/Travel)</b>					
	459.13	613.35	923.62	2306.85	
<b>Amenities</b>					
Tree Work	715.00	840.00	674.00	350.00	
Handyman's Wages (inc tax)	3,327.36	162.00	n/a	n/a	
Handymen's payments	0.00	2,937.66	6437.75	3849.45	
Tennis Courts	159.40	100.79	96.31	382.86	
Grass Cutting	11,690.00	12,080.00	11545.00	11410.00	
Playground					
Inspections/Repairs	1,535.00	820.00	2040.00	166.00	
<b>sub total</b>	<b>17,426.76</b>	<b>16,940.45</b>	<b>20,793.06</b>	<b>16,158.31</b>	
<b>Grants (Including s137)</b>					
	4,750.00	4,910.00	9200.00	4833.00	
<b>Street Lighting</b>					
Power	2694.14	3,316.41	3394.53	3102.87	
Lighting Contract	0.00	3,270.15	0.00	2334.15	
Faults	1251.40	1,528.20	1745.45	5069.60	
<b>sub total</b>	<b>3,945.54</b>	<b>8,114.76</b>	<b>5,139.98</b>	<b>10,506.62</b>	
<b>Chairman's Allowance</b>					
	175.65	257.81	55.90	162.76	
<b>TDC Election Services</b>					
	0.00	75.00	0.00	0.00	
<b>Family Fun at the Furze</b>					
	0.00	0.00	8371.57	0.00	No FFF in 2017/18
<b>Ring Fenced Project Funds</b>					
	0.00	0.00	29257.00	750.00	
<b>Total</b>	<b>84,769.53</b>	<b>62,026.38</b>	<b>99,701.48</b>	<b>63,677.74</b>	
<b>Other Expenditure</b>					
Machinery/fuel	603.98	234.28	0.00	0.00	
General repair	342.09	267.76	0.00	0.00	
PCSO	4,418.37	0.00	0.00	0.00	
<b>Sub Total</b>	<b>5,364.44</b>	<b>502.04</b>	<b>0.00</b>	<b>0.00</b>	
<b>TOTAL (excludes VAT)</b>	<b>90,133.97</b>	<b>62,528.42</b>	<b>99,701.48</b>	<b>63,677.74</b>	
<b>PLUS VAT</b>	<b>8,335.86</b>	<b>5,435.96</b>	<b>10335.69</b>	<b>5255.58</b>	
<b>TOTAL</b>	<b>98,469.83</b>	<b>67,964.38</b>	<b>110,037.17</b>	<b>68,933.32</b>	
Clerks Salary (inc tax and N I)	15,381.27	15,419.54	15719.91	16548.43	
<b>Total less all staff costs</b>	<b>78,560.90</b>	<b>51,740.43</b>	<b>94,261.36</b>	<b>52,222.13</b>	





Grants	2014/15	2015/16	2016/17	2017/18	Month paid
Acorn Village	0.00	0.00	200.00	500.00	November
Autumn Days	50.00	50.00	0.00	100.00	December
Brantham Bonfire Committee	100.00	0.00	0.00		
CAB	0.00	150	0.00		March
Colne Housing	50.00	0.00	0.00		
Community Awards	0.00	0.00	0.00		
Cox and Hales Alms Houses	0.00	0.00	0.00		
Essex Air Ambulance	400.00	500.00	500.00	1,000.00	November
FFF Committee (Three Parishes arranging event)	0.00	0.00	2,500.00		June (s/s Oct)
Friends of Foundary Court	0.00	0.00	0.00		
Grand Theatre of Lemmings			0.00		
Lawford Guides	0.00	160	200	200.00	March 2016 / Nov 2017 Trip to India
Manifest Theatre (Building Alterations)	0.00	0.00	0.00		
Manningtree & District Frankenberg Society	0.00	100	0.00		March
Manningtree Business Chamber	0.00	0.00	0.00		
Manningtree Community Bus	300.00	300.00	300.00		May
Manningtree First Responders	500.00	500.00	500.00		May
Manningtree Friendly Club	130.00	130.00	150.00	150.00	January
Manningtree Museum	100.00	0.00	0.00		
Ogilvie Hall (Repairs to building)	0.00	0.00	2,000.00		February
PCC Lawford - maintaining Churchyard	2,750.00	2,750.00	2,750.00	2,750.00	May
Rotary Club Young Musician	70.00	70.00	0.00	-	June
Royal British Legion	200.00	0.00	0.00		
Royal British Legion	100.00	100.00	100.00	133.00	October
Tending History Recorders	0.00	100.00	0.00		October
<b>TOTAL</b>	<b>4,750.00</b>	<b>4,910.00</b>	<b>9,200.00</b>	<b>4,833.00</b>	
Grant Total less uncashed cheque		<b>4,840.00</b>			

Affiliations	2014/15	2015/16	2016/17	2017/18	Month due
ALCC	0.00	0.00	10.00	30.00	December
CPRE	36.00	36.00	0.00	-	September (no longer affiliated)
EALC	658.17	647.22	696.34	719.33	May
Essex Playing Fields Association	30.00	30.00	60.00	40.00	April/March (Payment made late for 2016 and on time in 2017 therefore 2 payments made in 2016/17 accounting year)
Information Commissioner	35.00	35.00	35.00	35.00	September
RCCE	80.00	80.00	80.00	88.00	July
SLCC	167.00	149.00	139.00	147.00	December
TDALC	15.00	15.00	15.00	15.00	December
<b>TOTAL</b>	<b>1,021.17</b>	<b>992.22</b>	<b>1,035.34</b>	<b>1,074.33</b>	



## Budget 2017/18

	Budget 2015/2016	Actual Expenditure 2015/2016	Budget 2016/2017	Actual Expenditure 2016/2017	Budget 2017/2018	Expenditure to Date	Variance between budget and spend	Proposed Budget 2018/2019
<b>ADMINISTRATION</b>								
Clerk's Salary (tax and NI)	£15,644.00	£15,419.54	£15,000.00	£15,719.91	£18,000.00	£16,548.43	£1,451.57	£18,000.00
Audits	£900.00	£600.00	£900.00	£350.00	£600.00	£650.00	£50.00	£700.00
Insurance	£3,500.00	£2,895.71	£3,500.00	£2,544.23	£3,500.00	£2,563.05	£936.95	£2,600.00
Office expenses inc phone	£1,250.00	£1,593.06	£1,300.00	£1,667.49	£1,500.00	£2,494.39	£994.39	£1,500.00
Hire of rooms	£3,800.00	£3,982.15	£5,000.00	£4,005.40	£5,000.00	£3,644.95	£1,355.05	£5,000.00
Councils National Insurance	£1,050.00	£384.60	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Clerks Vacancy		£383.24	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>Sub Total</b>	<b>£26,144.00</b>	<b>£25,258.30</b>	<b>£25,700.00</b>	<b>£24,287.03</b>	<b>£28,600.00</b>	<b>£25,900.82</b>	<b>£2,699.18</b>	<b>£27,800.00</b>
(Small Projects) Contingency Fund	£5,000.00	£4,192.27	£3,000.00	£637.98	£3,000.00	£1,985.05	£1,014.95	£3,000.00
Clerks (Emergency) Contingency Fund	£0.00	£0.00	£2,000.00	£0.00	£2,000.00	£0.00	£2,000.00	£2,000.00
<b>Sub Total</b>	<b>£5,000.00</b>	<b>£4,192.27</b>	<b>£5,000.00</b>	<b>£637.98</b>	<b>£5,000.00</b>	<b>£1,985.05</b>	<b>£3,014.95</b>	<b>£5,000.00</b>
<b>AFFILIATION FEES*</b>								
	£1,071.00	£1,002.22	£1,101.00	£1,035.34	£1,080.00	£1,074.33	£5.67	£1,100.00
<b>TRAINING (Courses and Course travelling costs)</b>								
	£1,000.00	£613.35	£1,500.00	£923.62	£1,000.00	£2,306.85	£1,306.85	£2,000.00
<b>Sub Total</b>	<b>£2,071.00</b>	<b>£1,615.57</b>	<b>£2,601.00</b>	<b>£1,958.96</b>	<b>£2,080.00</b>	<b>£3,381.18</b>	<b>£1,301.18</b>	<b>£3,100.00</b>
<b>AMENITIES</b>								
Wages (Dennis Hitchcock)	£3,369.00	£162.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Tree Work	£1,000.00	£840.00	£2,500.00	£674.00	£2,500.00	£350.00	£2,150.00	£2,500.00
Handyman Costs	£0.00	£2,937.66	£5,000.00	£6,437.75	£6,000.00	£3,849.45	£2,150.55	£7,000.00
**Fuel/machinery	£800.00	£234.28	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
**General Repairs	£750.00	£267.76	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Electricity/tennis cts.	£150.00	£100.79	£150.00	£96.31	£150.00	£382.86	£232.86	£150.00
Grass cutting	£12,000.00	£12,080.00	£12,000.00	£11,545.00	£12,000.00	£11,410.00	£590.00	£12,500.00
Playground inspections /repairs	£2,000.00	£820.00	£2,000.00	£2,040.00	£2,500.00	£166.00	£2,334.00	£2,500.00
<b>Sub Total</b>	<b>£20,069.00</b>	<b>£17,442.49</b>	<b>£21,650.00</b>	<b>£20,793.06</b>	<b>£23,150.00</b>	<b>£16,158.31</b>	<b>£6,991.69</b>	<b>£24,650.00</b>
<b>GRANTS AND DONATIONS*</b>								
	£5,000.00	£4,750.00	£9,500.00	£9,200.00	£7,230.00	£4,833.00	£2,397.00	£7,500.00
<b>STREET LIGHTING</b>								
Street light power	£3,000.00	£3,316.41	£3,500.00	£3,394.53	£4,000.00	£3,102.87	£897.13	£4,500.00
Contract	£1,500.00	£3,270.15	£1,650.00	£0.00	£1,650.00	£2,334.15	£684.15	£1,650.00
Repairs		£1,528.20	£1,500.00	£1,745.45	£2,000.00	£5,069.60	£3,069.60	£4,000.00
<b>Sub Total</b>	<b>£4,500.00</b>	<b>£8,114.76</b>	<b>£6,650.00</b>	<b>£5,139.98</b>	<b>£7,650.00</b>	<b>£10,506.62</b>	<b>£2,856.62</b>	<b>£10,150.00</b>
<b>CHAIRMAN'S ALLOWANCE</b>								
	£500.00	£257.81	£500.00	£55.90	£500.00	£162.76	£337.24	£500.00
<b>ELECTION</b>								
	£2,000.00	£75.00	£2,000.00	£0.00	£2,000.00	£0.00	£2,000.00	£2,000.00
<b>PCSO?</b>								
								£0.00
<b>TOTAL</b>	<b>£65,284.00</b>	<b>£61,706.20</b>	<b>£73,601.00</b>	<b>£62,072.91</b>	<b>£76,210.00</b>	<b>£62,927.74</b>	<b>£13,282.26</b>	<b>£80,700.00</b>

### Notes (Increase/ Decrease)

No change - Clerk still to attain CILCA

Minimal increase this year mirrored for 2018/19 budget

Three year agreement that cost remains the same over the period. No longer insuring football club contents.

Minimal increase takes into account rises in fees

4 new councillors

Minimal tree work carried out in 2017/18 - storing up work for future? Increase?

Additional work - VAS/carrying out non-routine works to keep Parish tidy.

Just over budgeted amount in 2017/18

Bi annual contract, previously this has been averaged out ie £1,650 set aside per year. Leave like this or budget for bill in the year due?

Replaced degraded street light (Waldegrave Way) £2,299.00 + VAT = £2,758.80

£12,000.00 = 1/3 of the 36K cost of 1 PCSO £24,000.00 for 2 PCSO's total budget of £104,700.00

Difference Budget /Actual Expenditure

£3,577.80

£11,528.09

£13,282.26