



**ACCOUNTS FOR THE YEAR 2018/2019**

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Checked by Internal Auditor:

Name: ANNA SMITH

Signature: [Signature] Date: 18/5/19

These accounts were approved at the full council meeting of: 20/05/19

Minute ref: 7/1920 e)

Name: Ch. Mrs J. LANGSTONE

Signature: J. Langstone

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	✓

<b>Date:</b> 02 May 2018	
<b>Auditor:</b> Ms Anna Sallis	<b>Signed:</b> <i>Anna Sallis</i>
<b>Clerk:</b> Mrs Pat Peachey	<b>Signed:</b> <i>Pat Peachey</i>
<b>Period Checked:</b> January, February, March 2019	

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 Expenditure 2017/2018**

	Amendments to bring categories in line with 2016/17 spread sheet.						Reasons for differences	
	2014/15	2015/16	2016/17	2017/18	2018/19			
<b>Administration</b>								
Clerks Salary (inc tax and NI)	15,381.27	15,419.54	15,719.91	16,548.43	17,319.39			
National Insurance (employer)	1,024.65	384.60	n/a	n/a				
Audits & Consultants	700.00	600.00	350.00	650.00	550.00			
Insurance	2,930.14	2,895.71	2,544.23	2,563.05	2,614.31			
Office Expenses/Post/ Phone	1,204.94	1,593.06	1,667.49	2,494.39	5,791.74			
Hire of Rooms	3,856.12	3,982.15	4,005.40	3,644.95	2,811.90			
Housing Development legal fees	1,000.00	0.00	0.00	0.00	0.00			
Clerks Vacancy	0.00	383.24	0.00	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>29,087.34</b>			
<b>Contingency Fund</b>								
Small Projects								
Play Area Signs	0.00	0.00	637.98	1,985.05	742.10			
School Lane Car Park no 1	1,809.50	0.00	0.00	0.00	0.00			
Entrance Gates	15,980.99	0.00	0.00	0.00	0.00			
Community Award	184.00	0.00	0.00	0.00	0.00			
2 yearly event	220.00	0.00	0.00	0.00	0.00			
Cotman Avenue Project	8,086.06	25.00	0.00	0.00	0.00			
Village Sign	3,815.00	250.00	0.00	0.00	0.00			
Noticeboards	0.00	75.00	0.00	0.00	0.00			
Benches	0.00	1,647.97	0.00	0.00	0.00			
New Office equipment	0.00	687.36	0.00	0.00	0.00			
Litter Bins	0.00	902.02	0.00	0.00	0.00			
ID Cards	658.61	587.92	0.00	0.00	0.00			
Clerks Emergency Fund	140.00	42.00	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>742.10</b>			
<b>Affiliation Fees</b>	<b>1,021.17</b>	<b>1,639.44</b>	<b>1,036.34</b>	<b>1,074.33</b>	<b>1,101.13</b>			
<b>Training (Courses/Travel)</b>	<b>459.13</b>	<b>613.35</b>	<b>923.62</b>	<b>2,306.85</b>	<b>657.18</b>			
<b>Amenities</b>								
Tree Work	715.00	840.00	674.00	350.00	695.00			
Handyman's Wages (inc tax)	3,327.36	162.00	n/a	n/a				
Handyman's payments	0.00	2,937.66	6,437.75	3,849.45	3,926.50			
Tennis Courts	159.40	100.79	96.31	382.86	86.89			
Grass Cutting	11,690.00	12,080.00	11,545.00	11,410.00	10,517.87			
Playground Inspections/Repairs	1,535.00	820.00	2,040.00	166.00	9496.80			
<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>24,723.06</b>			
<b>Grants (Including s137)</b>	<b>4,750.00</b>	<b>4,910.00</b>	<b>9,200.00</b>	<b>4,833.00</b>	<b>4,783.00</b>			
<b>Street Lighting</b>								
Power	2,694.14	3,316.41	3,394.53	3,102.87	3,394.87			
Lighting Contract	0.00	3,270.15	0.00	2,334.15	1,337.50			
Faults	1,251.40	1,528.20	1,745.45	5,069.60	7,321.50			
<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>12,053.87</b>			
<b>Chairman's Allowance</b>	<b>175.65</b>	<b>257.81</b>	<b>55.90</b>	<b>162.76</b>	<b>181.68</b>			
<b>TDC Election Services</b>	<b>0.00</b>	<b>75.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>Family Fun at the Furze</b>	<b>0.00</b>	<b>0.00</b>	<b>8,371.57</b>	<b>0.00</b>	<b>1,616.97</b>			
<b>Ring Fenced Project Funds</b>	<b>0.00</b>	<b>0.00</b>	<b>29,257.00</b>	<b>750.00</b>	<b>19,472.29</b>			
<b>Total</b>	<b>84,769.53</b>	<b>62,026.38</b>	<b>99,701.48</b>	<b>63,677.74</b>	<b>94,418.62</b>			
<b>Other Expenditure</b>								
Machinery/fuel	603.98	234.28	0.00	0.00	0.00			
General repair	342.09	267.76	0.00	0.00	0.00			
PCSO	4,418.37	0.00	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>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>94,418.62</b>			
<b>PLUS VAT</b>	<b>8,335.86</b>	<b>5,435.96</b>	<b>10,335.69</b>	<b>5,255.58</b>	<b>9,532.27</b>			
<b>TOTAL</b>	<b>98,469.83</b>	<b>67,964.38</b>	<b>110,037.17</b>	<b>68,933.32</b>	<b>103,950.89</b>			
Clerks Salary (inc tax and NI)	15,381.27	15,419.54	15,719.91	16,548.43	17,319.39			
<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>	<b>86,449.82</b>			

Machinery sold March 2016



**Annual Income 2018/2019**

	£(exc vat)	£(exc vat)	£(exc vat)	£(exc vat)	£(exc vat)	
<b>Administration</b>	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Reasons for the difference</b>
Parish Rate	65,994.00	54,564.00	63,365.00	66,147.00	77,638.00	Precept less government grant
Government Grant	6,865.00	6,179.00	5,870.00	5,577.00	3,624.00	
<b>Precept Total</b>	<b>72,859.00</b>	<b>60,743.00</b>	<b>69,235.00</b>	<b>71,724.00</b>	<b>81,262.00</b>	
VAT refund	7,987.95	5,372.52	9,751.48	5,214.70	7,701.46	
Insurance	0.00	0.00	614.00	0.00	3,635.67	
<b>TOTAL</b>	<b>80,846.95</b>	<b>66,115.52</b>	<b>79,600.48</b>	<b>76,938.70</b>	<b>92,599.13</b>	

<b>Other Income</b>						
Tennis Lettings	333.00	216.67	212.50	98.16	0.00	Decommisioned
Grass Cutting reimbursement from ECC	2,086.84	2,086.84	2,086.84	2,086.84	2,086.84	
Land Rent	22.91	23.79	26.08	26.76	25.39	
Football Club Insurance	226.60	233.39	247.28	0.00	0.00	Football Club now insure their own contents
Football Club Rent	1,425.00	1,425.00	1,425.00	1,187.50	1,425.00	
Bank Interest	169.59	111.99	613.56	261.29	820.01	Interest made up late for 2017/18
Other Income	0.00	0.00	370.67	349.50	150.00	EALC Bursary
Family Fun at the Furze event income	0.00	50.00	1,864.33	0.00	2,431.57	
<b>TOTAL</b>	<b>4,263.94</b>	<b>4,147.68</b>	<b>6,846.26</b>	<b>4,010.05</b>	<b>6,938.81</b>	

<b>Grant/Donation Income</b>						
Family Fun at the Furze event donations-held June 2018	6,609.27	0.00	7,022.89	0.00	3,900.00	
Riverview Railway Work	5,500.00	0.00	0.00	0.00	0.00	Payments completed.
School Lane Car Park	14,000.00	0.00	21,593.43	1,000.00	10,500.00	
<b>TOTAL</b>	<b>26,109.27</b>	<b>0.00</b>	<b>28,616.32</b>	<b>1,000.00</b>	<b>14,400.00</b>	

<b>TOTAL</b>	<b>111,220.16</b>	<b>70,263.20</b>	<b>115,063.06</b>	<b>81,948.75</b>	<b>113,937.94</b>	
<b>VAT</b>	<b>354.00</b>	<b>43.33</b>	<b>393.70</b>	<b>257.14</b>	<b>421.67</b>	2 yearly event / Tennis Court letting
<b>TOTAL</b>	<b>111,574.16</b>	<b>70,306.53</b>	<b>115,456.76</b>	<b>82,205.89</b>	<b>114,359.61</b>	

<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>36,721.61</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>36,721.61</b>	<b>Note:</b> Since 16/17 stoped/uncashed cheques are dealt with by contra entry at the time of discovery.



**Grants**

	2014/15	2015/16	2016/17	2017/18	2018/19	Month paid
Acorn Village	0.00	0.00	200.00	500.00	500.00	November
Autumn Days	50.00	50.00	0.00	100.00	100.00	December
Brantham Bonfire Committee	100.00	0.00	0.00	0.00	0.00	
CAB	0.00	150	0.00	0.00	0.00	March
Colne Housing	50.00	0.00	0.00	0.00	0.00	
Community Awards	0.00	0.00	0.00	0.00	0.00	
Cox and Hales Alms Houses	0.00	0.00	0.00	0.00	0.00	
Essex Air Ambulance	400.00	500.00	500.00	1,000.00	1,000.00	November
FFF Committee (Three Parishes arranging event)	0.00	0.00	2,500.00	0.00	0.00	June (s/s Oct)
Friends of Foundary Court	0.00	0.00	0.00	0.00	0.00	
Grand Theatre of Lemmings	0.00	0.00	0.00	0.00	0.00	
Lewis Roberts	0.00	0.00	0.00	0.00	100.00	
Lawford Guides	0.00	160	200	200.00	0.00	March 2016 / Nov 2017 Trip to India
Manifest Theatre (Building Alterations)	0.00	0.00	0.00	0.00	0.00	
Manningtree & District Frankenberg Society	0.00	100	0.00	0.00	0.00	March
Manningtree Business Chamber	0.00	0.00	0.00	0.00	0.00	
Manningtree Community Bus	300.00	300.00	300.00	0.00	0.00	May
Manningtree First Responders	500.00	500.00	500.00	0.00	0.00	May
Manningtree Friendly Club	130.00	130.00	150.00	150.00	0.00	January
Manningtree Museum	100.00	0.00	0.00	0.00	0.00	
Manningtree High School	0.00	0.00	0.00	0.00	100.00	
Manningtree Rail Users	0.00	0.00	0.00	0.00	50.00	
Ogilvie Hall (Repairs to building)	0.00	0.00	2,000.00	0.00	0.00	February
PCC Lawford - maintaining Churchyard	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	May
Rotary Club Young Musician	70.00	70.00	0.00	0.00	0.00	June
Royal British Legion	200.00	0.00	0.00	0.00	83.00	
Royal British Legion	100.00	100.00	100.00	133.00	0.00	October
Tendering History Recorders	0.00	100.00	0.00	0.00	0.00	
The Hub	0.00	0.00	0.00	0.00	100.00	October
<b>TOTAL</b>	<b>4,750.00</b>	<b>4,910.00</b>	<b>9,200.00</b>	<b>4,833.00</b>	<b>4,783.00</b>	
Grant Total less uncashed cheque		<b>4,840.00</b>				

**Affiliations**

						Month due
ALCC	0.00	0.00	10.00	30.00	0.00	Now included in EALC fees
CPRE	36.00	36.00	0.00	0.00	0.00	September (no longer affiliated)
EALC	658.17	647.22	696.34	719.33	733.13	May
Essex Playing Fields Association	30.00	30.00	60.00	40.00	50.00	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	40.00	September
RCCE	80.00	80.00	80.00	88.00	88.00	July
SLCC	167.00	149.00	139.00	147.00	175.00	December
TDALC	15.00	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>	<b>1,101.13</b>	



## ANNUAL BANK RECONCILIATION YEAR 2018/19

Bank Balance(s) 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

### Beginning of the 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 2016/2017	1,011.68
<b>Total</b>	<b>139,476.06</b>
Add Income/Expenditure total for 2017/2018	10,408.72
<b>*Total</b>	<b>149,884.78</b>

### Income and Expenditure 2018/19

Income	114,359.61
Expenditure	103,950.89
<b>Total</b>	<b>10,408.72</b>
<b>Total</b>	<b>10,408.72</b>

### Outstanding Cheques

104500	540.00
104504	50.00
104497	1,053.42
<b>**Total</b>	<b>1643.42</b>

### End of year Balance

Current	69,243.38
Instant	4,023.18
14 Day Account	22,323.34
Ipswich Building Society	55,938.30
Unity Bank	0.00
<b>Total</b>	<b>151,528.20</b>
**Less outstanding cheques	1,643.42
<b>***Total</b>	<b>149,884.78</b>

Balance at 31st March 2019	Current	Instant	14 Day A/C	Ipswich BS	Unity Bank	Total
	69,243.38	4,023.18	22,323.34	55,938.30	0.00	151,528.20

### YEARLY TOTALS

*Beginning of the Year Total	149,884.78	Difference	£0.00
***End of Year Total	149,884.78		
	0.00		

## Budget 2018/19

	Budget 2015/2016	Actual Expenditure 2015/2016	Budget 2016/2017	Actual Expenditure 2016/2017	Budget 2017/2018	Actual Expenditure 2017/18	Budget 2018/2019	Actual Expenditure 2018/19	Variance between budget and actual spend 2018/19	Budget 2019/20
<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	£18,000.00	£17,319.39	£680.61	£20,000.00
Audits	£900.00	£600.00	£900.00	£350.00	£600.00	£650.00	£700.00	£550.00	£150.00	£700.00
Insurance	£3,500.00	£2,895.71	£3,500.00	£2,544.23	£3,500.00	£2,563.05	£2,600.00	£2,614.31	£14.31	£3,000.00
Office expenses inc phone	£1,250.00	£1,593.06	£1,300.00	£1,667.49	£1,500.00	£2,494.39	£1,500.00	£5,791.74	£4,291.74	£1,750.00
Hire of rooms	£3,800.00	£3,982.15	£5,000.00	£4,005.40	£5,000.00	£3,644.95	£5,000.00	£2,811.90	£2,188.10	£4,000.00
Councils National Insurance	£1,050.00	£384.60	£0.00	£0.00	£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	£0.00	£500.00
<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>£27,800.00</b>	<b>£29,087.34</b>	<b>£1,287.34</b>	<b>£29,950.00</b>
(Small Projects) Contingency Fund	£5,000.00	£4,192.27	£3,000.00	£637.98	£3,000.00	£1,985.05	£3,000.00	£742.10	£2,257.90	£3,000.00
Clerks (Emergency) Contingency Fund	£0.00	£0.00	£2,000.00	£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>£5,000.00</b>	<b>£742.10</b>	<b>£4,257.90</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	£1,100.00	£1,101.13	£1.13	£1,150.00
<b>TRAINING (Courses and Course travelling costs)</b>										
	£1,000.00	£613.35	£1,500.00	£923.62	£1,000.00	£2,306.85	£2,000.00	£657.18	£1,342.82	£3,000.00
<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>£3,100.00</b>	<b>£1,758.31</b>	<b>£1,341.69</b>	<b>£4,150.00</b>
<b>AMENITIES</b>										
Amenities Committee Allowance	£3,369.00	£162.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£5,000.00
Tree Work	£1,000.00	£840.00	£2,500.00	£674.00	£2,500.00	£350.00	£2,500.00	£695.00	£1,805.00	£0.00
Handyman Costs	£0.00	£2,937.66	£5,000.00	£6,437.75	£6,000.00	£3,849.45	£7,000.00	£3,926.50	£3,073.50	£6,000.00
**Fuel/machinery	£800.00	£234.28	£0.00	£0.00	£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	£0.00	£0.00
Electricity/tennis cts.	£150.00	£100.79	£150.00	£96.31	£150.00	£382.86	£150.00	£86.89	£63.11	£150.00
Grass cutting	£12,000.00	£12,080.00	£12,000.00	£11,545.00	£12,000.00	£11,410.00	£12,500.00	£10,517.87	£1,982.13	£12,000.00
Playground inspections /repairs	£2,000.00	£820.00	£2,000.00	£2,040.00	£2,500.00	£166.00	£2,500.00	£9,496.80	£6,996.80	£6,000.00
<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>£24,650.00</b>	<b>£24,723.06</b>	<b>£73.06</b>	<b>£29,150.00</b>
<b>GRANTS AND DONATIONS*</b>										
	£5,000.00	£4,750.00	£9,500.00	£9,200.00	£7,230.00	£4,833.00	£7,500.00	£4,783.00	£2,717.00	£6,000.00
<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	£4,500.00	£3,394.87	£1,105.13	£4,000.00
Contract	£1,500.00	£3,270.15	£1,650.00	£0.00	£1,650.00	£2,334.15	£1,650.00	£1,337.50	£312.50	£0.00
Repairs		£1,528.20	£1,500.00	£1,745.45	£2,000.00	£5,069.60	£4,000.00	£7,321.50	£3,321.50	£10,000.00
<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>£10,150.00</b>	<b>£12,053.87</b>	<b>£1,903.87</b>	<b>£14,000.00</b>
<b>CHAIRMAN'S ALLOWANCE</b>										
	£500.00	£257.81	£500.00	£55.90	£500.00	£162.76	£500.00	£181.68	£318.32	£500.00
<b>ELECTION</b>										
	£2,000.00	£75.00	£2,000.00	£0.00	£2,000.00	£0.00	£2,000.00	£0.00	£2,000.00	£2,000.00
<b>Emergency Planning</b>										
										£1,000.00
<b>PCSO's</b>										
										£1,000.00
<b>Ring fenced Projects</b>										
						£750.00	£0.00	£21,089.26	£21,089.26	£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>£63,677.74</b>	<b>£80,700.00</b>	<b>£94,418.62</b>	<b>£13,718.62</b>	<b>£92,750.00</b>

Difference Budget /Actual Expenditure

£3,577.80

£11,528.09

£12,532.26

£13,718.62

Notes (Increase/ Decrease)

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

Minimal tree work carried out in 2017/18 - storing up work for future? Increase? (Allowance to Amenities Committee 2019/2020)

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

FFF & surfacing School Lane