

WOODHAM WALTER PARISH COUNCIL

Audit Commission
PFK Littlejohn LLP
Ref: SBA
2nd Floor
1 Westferry Circus
Canary Wharf
London
E14 4HD

17th June 2019

Dear Sir

Audit Accounts of Woodham Walter Parish Council for the year ended 31st March 2019

Please find enclosed the Local Council's Annual Return for the year ended 31st March 2019. I can confirm that the relevant documents were published on our website and village noticeboard on Friday 14th June 2019.

Statement of Accounts – Explanation as to Significant Variations:

Woodham Walter Parish Council - Explanation of variances 2018/2019

	2017/ 2018	2018/ 2019	Variance £	Variance %	Detailed Explanation of variance (with amounts £)
Box 3 Total Other Receipts	2192	1269	-923	42.11%	Please see attached document. Explanation of Variances.Total Other Receipts. 2018-2019.pdf
Box 6 All Other payments	6989	9467	2478	35.45%	Please see attached document. Explanation of Variances.All Other Payments 2018-2019.UPDATE.pdf
Box 9 Fixed assets & long term assets	44750	56110	11360	25.39%	Please see attached document. Fixed Assets 2018-2019 Update EOY.pdf

Bank Account Reconciliation Please see attached sheet.

Contact Details: The Parish Clerk/RFO is contactable at the address below. For your records and information, the Chairman of Woodham Walter Parish Council is Councillor John Tompkins, 7 Brook Close, Woodham Walter, Maldon, Essex CM9 6RG. Telephone: 01245 223551
Email: john.tompkins@woodhamwalterpc.org
Please do not hesitate to contact me if you require any further information.

Yours faithfully



Mrs J Bannerman
Parish Clerk/RFO

WOODHAM WALTER PARISH COUNCIL

Bank Reconciliations

Financial Year ending: 31 March 2019

Prepared and Approved by: Jacky Bannerman (Parish Clerk/RFO)

Balance per bank statements as at 31 March 2019

Date	Detail	Actual Figure	Rounded Figure
31-Mar-19	Business Reserve Account	10954.28	10954
31-Mar-19	Community Account	760.87	761
31-Mar-19	Petty Cash Float (No Petty Cash Float)	Nil	Nil
31-Mar-19	Unbanked Cash	Nil	Nil
31-Mar-19	Unpresented Cheques	240.98	241
31-Mar-19	Total Balance (Box 8)	11474.17	11474

Balance per accounts book at 31 March 2019

Detail	Actual Figure	Rounded Figure
Opening Balance 1 April 2018 (Prior Year Box 8)	11042.20	11042
Add: Receipts in the year	16869.86	16870
Less: Payments in the year	16437.89	16438
Closing Balance as at 31 March 2019 (Box 8)	11474.17	11474

Explanation of Variances - All Other Payments. Box 6		Actual Expenditure to 31 Mar 18	Actual Expenditure to 31 Mar 19	ITEM 2017/18	ITEM 2018/19	VARIANCE 2017/18 to 2018/19	Explanations - narrative
168.23		172.65		EALC SUB	EALC SUB	6.42	
115.00		122.00		SOCIETY OF LOCAL COUNCIL CLERKS SUB	SOCIETY OF LOCAL COUNCIL CLERKS SUB	7.00	
17.00		17.00		NALC - LCR SUBSCRIPTION	NALC - LCR SUBSCRIPTION	0.00	
44.00		44.00		RURAL COMMUNITY COUNCIL OF ESSEX SUB	RURAL COMMUNITY COUNCIL OF ESSEX SUB	0.00	
55.00		55.00		NATIONAL SOCIETY OF ALLOTMENT & LEISURE GARDENERS	NATIONAL SOCIETY OF ALLOTMENT & LEISURE GARDENERS LTD	0.00	
30.00		40.00		ASSOCIATION OF LOCAL COUNCIL CLERKS	ASSOCIATION OF LOCAL COUNCIL CLERKS (NB: Cheque lost/issued)	10.00	
171.00		180.00		WOMEN'S CLUB (Community Buildings)	WOMEN'S CLUB (Community Buildings)	9.00	
231.00		243.00		VILLAGE HALL (Community Buildings)	VILLAGE HALL (Community Buildings)	12.00	
241.00		217.00		ESSEX WILDFE (Countryside & Pastures)	ESSEX WILDFE (Countryside & Pastures)	-24.00	After guidance was issued by NALC regarding payments to Churches, the Parish Council ceased making the annual payment. (LO1-18 Financial Assistance to the Church)
430.00		0.00		ENTERTAINMENT & ARTS	ENTERTAINMENT & ARTS	-430.00	The Bell Meadow Village Association did not require Parish Council funding.
195.00		186.50		HIRE: MEETING ROOM	HIRE: MEETING ROOM (NB. inc. 2019 APM)	-8.50	
238.00		238.00		INSURANCE INC. PUBLIC LIABILITY	INSURANCE INC. PUBLIC LIABILITY	0.00	
491.19		701.51		STREET LIGHTING	STREET LIGHTING	210.32	We had a call out and maintenance on some of our street lights which we didn't require the previous year.
1748.40		1952.04		PARK & OPEN (HEDGE/GRASS ETC)	PARK & OPEN (HEDGE/GRASS ETC)	203.64	Additional cuts were required due to growing season.
472.28		471.37		GENERAL ADMINISTRATION EXPENSES	GENERAL ADMINISTRATION EXPENSES	-0.91	
492.60		110.00		TRAINING COURSES	TRAINING COURSES	-382.60	We did not have any councillor training in 2019.
100.00		350.00		AUDIT FEES	AUDIT FEES (inc. increase for external audit and new internal audit)	250.00	We engaged the services of an Internal Auditor, which had previously been completed by a suitably qualified volunteer. The cost of the AGAR also increased.
400.00		30.00		SCHOOL PLAYGROUND MAINTENANCE	POPPY WREATH - LEGION	-400.00	The agreement with the Primary School for use of the playground ceased.
30.00		30.00		POPPY WREATH - LEGION	POPPY WREATH - LEGION	0.00	
189.08		447.76		ANNUAL PARISH REPORT	ANNUAL PARISH REPORT (NB inc. 2019 report)	258.68	Due to timing of Election, the Annual Report for 2018/19 was completed during the same year as the 2017/18 report.
				ADDITIONAL ITEMS 2017/18	ADDITIONAL ITEMS 2018/19	0.00	
		0.00		ELECTIONS	ELECTIONS	0.00	
		0.00		CONTINGENCY/REPAIRS & RENEWALS	CONTINGENCY/REPAIRS & RENEWALS	0.00	
315.89		311.00		VILLAGE DESIGN STATEMENT	Goal Posts (Maintenance/Netts)	-915.89	The VDS was completed in 2017/18 and no payments were required in 2018/19.
				Bell Meadow Gates	Bell Meadow Gate/fence	311.00	We needed to carry out maintenance to the goal posts in 2018/19.
				VH Straps (Frienof cupboards/Dehumidifier etc)	Bell Meadow Gate/fence	958.42	We installed a new gate and fencing to the top of Bell Meadow in order to provide security to a gap which was previously open.
320.42		50.00		Party Tent Bads & Spares	Party Tent Bads & Spares	-270.42	
		247.67		New Playground (Planning Fee)	New Playground (Planning Fee)	247.67	We submitted a large amount of records to the Archive Office and made a donation. We carried out the work on the new playground at Bell Meadow. Planning Application for proposed new playground at Bell Meadow.
		986.91		Community Protection (Team)	Community Protection (Team)	986.91	We engaged the services of the CPT from Maldon District Council to carry out TruCam Speed patrols, litter, fly tipping and anti-social behavior patrols etc.
		355.00		WW1 Centenary 2018 - Memorial Garden	WW1 Centenary 2018 - Memorial Garden	355.00	We carried out some tree work at the Memorial Garden to commemorate the WW1 Centenary.
0.80		149.19		Telephone Kiosk Adoption	Telephone Box maintenance/Defibrillator	148.39	We purchased some equipment for maintenance of the Telephone Kiosk which has recently been adopted from BT and will house a defibrillator.
		150.00		GDPR (Data Protection Officer)	GDPR (Data Protection Officer)	150.00	We engaged the Services of the Data Protection Officer at Maldon District Council in 2018/19 as part of our complying with the new GDPR.
6627.89		8732.02		GRAND TOTAL PAYMENTS (EXC VAT)	GRAND TOTAL PAYMENTS (EXC VAT)	2104.13	
6627.89		8732.02		PAYMENTS	PAYMENTS	2104.13	
361.21		734.57		VAT TO CLAIM BACK	VAT TO CLAIM BACK	373.36	
6989.10		9466.59		TOTAL PAYMENTS INC. VAT	TOTAL PAYMENTS INC. VAT	2477.49	With additional purchases in 2018/19 we were also able to reclaim an increased amount of VAT.

WOODHAM WALTER PARISH COUNCIL = FIXED ASSETS

Previous method* **Updated method

Item	Location	Other info	Date of Purchase/Upgrade	2017/18	2018/19	2018/19
General Assets						
Goal Posts & Nets	Bell Meadow	Cost price 2008.	17/09/2008			£640.47
Goal Posts	Bell Meadow	Replacement Nets & Backtube & fitting	08/10/2018			£305.00
Lamp Posts	Various	from insurance	n/a	£951.21	£975.75	£975.75
Lamp Posts	Various	from insurance	n/a	£694.23	£715.06	£715.06
Party Tents (1,2)	Kept at Bunsay Downs	cost price in 2007	09/07/2007			£351.08
Party Tents (3,4,5)	Kept at Bunsay Downs	cost price in 2011				£687.50
Dog bins	Kept at Bunsay/Top Road	cost price in 2007				£281.30
Gate (Bottom)	Bell Meadow	Replacement Posts	10/09/2007	£0.00		£370.00
Gate (Bottom) Maintenance	Bell Meadow	Replacement Posts	12/09/2016			£300.00
Gate Pedestrian (Top)	Bell Meadow	cost price in 2006	13/11/2006			£285.10
Gate Pedestrian (Top) Maintenance	Bell Meadow	Cost price in 2019	14/01/2019			£88.34
Gate (Top Entrance)	Bell Meadow	Cost price in 2018	12/11/2018			£693.40
Fence (Top Entrance)	Bell Meadow	Cost price in 2019	14/01/2019			£176.68
Bench 1	Rectory Road	Circa 1953 * (Proxy Value - estimated/internet sr n/a				£549.00
Bench 2	Memorial Shelter	Circa 1946 * (Proxy Value - estimated/internet sr n/a				£549.00
Bench 3	Memorial Garden	Circa 1946 * (Proxy Value - estimated/internet sr n/a				£549.00
Bench 1,2 & 3 Maintenance	Various	Repainting				£250.00
Bench 4	Bell Meadow	Cost price in 2008	08/06/2015	£168.52	£151.68	£495.00
Bench 5 Sismore Memorial	Bell Meadow	Gifted in 2017 * (Estimate value £416) (Proxy Value ref. 5.59 GASA)				£1.00
Picnic Bench	Bell Meadow	Date of acquisition not known. Gifted. (Proxy Value - Estimated/internet search)				£185.00
Lenovo Laptop	WWFPC Home Office	Cost price in 2016		£366.63	£293.30	£458.29
Epson Printer	WWFPC Home Office	Cost price in 2016		£69.58	£55.66	£86.97
Telephone Box	The Street, adj. Old Chapel Stores	Cost price in 2017 £1 (Estimated value £3k)				£3,000.00
Telephone Box (Maintenance)	The Street, adj. Old Chapel Stores	Cost price in 2019	18/03/2019			£149.19
War Memorial Shelter	The Street, adj. Old Chapel Stores	Community Asset (Proxy Value				£1.00
War Memorial Shelter (Maintenance)	The Street, adj. Old Chapel Stores	Maintenance/Repainting				£465.00
War Memorial Garden	Church Hill, adj. Bell Meadow	Community Asset	14/03/2011			£1.00
War Memorial Garden	The Street, adj. Old Chapel Stores	Date of purchase not known (Proxy Value - estimated/internet search)				£1,100.00
Land						
Bell Meadow	Owned since 2004	approx. 4.19 acres		£42,500.00	£42,500.00	£42,500.00
WWFPC	were officially gifted Bell Meadow in 2004 by Essex and Suffolk Water and the cooperation of local landowners, John Durham and family. The land came with a restrictive covenant preventing the land being used for any purpose other than as a local amenity/recreational land and specifically prohibiting any residential or commercial developing. The value placed is for asset register purposes only and is a proxy value (valuation based on information calculated at time of purchase agreement)					£1.00
Woodham Walter Common	Custodians since 1978	approx. 80.04 acres		£50,000.00	£50,000.00	£1.00
WWFPC	took over management of WW Common (Nature Reserve - SSSI woodland - common and heathland - streams and bog) on 18 September 1978 under a scheme for the Environment Agency to be Parish Council. In accordance with clause 6 of this scheme the Parish Council has a duty to care for the plants of special interest on the common and has an agreement with the Essex Wildlife Trust to carry out the work on our behalf. The value placed is for asset register purposes only and is a proxy value					£1.00
War Memorial Garden	WWFPC have been maintaining the strip of land known as the War Memorial Garden at Church Hill, which runs down the side of Bell Meadow continuing around the corner into Little Baddow Road at least since 15 February 1936 when there was a Ceremony of Planting and Dedicating a Memorial Oak and Trees of Remembrance in memory of the Men of Woodham Walter who gave their lives during the Great War 1914-1918.					£1.00
TOTAL				£94,750.17	£97,695.45	£56,111.13
TOTAL FOR GOVERNANCE STATEMENT excluding WWCommon as custodians net owners				£44,750.17	£47,695.45	£56,110.13
Disposals						
Gate (Bottom)	Bell Meadow	Old Posts (Estimate)	12/09/2016	£100.00		
Goal Back tube	Bell Meadow	Original Backtube (Estimate)	08/10/2018	£120.00		
Goal Nets	Bell Meadow	Original Nets	08/10/2018	£45.00		
Gate Pedestrian (Top) Posts	Bell Meadow	Old Post (Estimate)	14/01/2019	£75.00		

* Previous Method Notes - Assets can depreciate or not depreciate. It is not important. Just be consistent. Information from Audit Briefing 8/4/11
 inventory of land and assets. This information is part of the Audit process. Advice received at the recent EALC Audit Briefing that the assets of Parish Councils can depreciate or not depreciate so long as they are applied consistently. Previously the value was taken from the insurance schedule for the goal posts and lamp posts. Cllr. David Potter proposed and Cllr. James Burn suggested that the goal posts, dog bins and party tents should depreciate at 20% per year over 5 years and the gates should depreciate at 10% per year over 10 years. The lamp post value will continue to be taken from the insurance schedule. The value of Bell Meadow should remain at the current level. All councillors present agreed.

** Updated Method Notes
 Approved Min Ref: 2349.1
 (11 June 2018)

Clerk advised that the Parish Council should follow the guidance in the GASA - Governance and Accountability for Smaller Authorities in England - March 2018 ref: Para 5.146.