

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual Governance and Accountability Return 2017/18 Part 3

To be completed by:

- all smaller authorities* where either the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; and
- any other smaller authorities that either:
 - are unable to certify themselves as exempt; or
 - have requested a limited assurance review.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The **annual internal audit report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved **before 2 July 2018**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or requesting a limited assurance review, **must** send to the external auditor:
 - the Annual Governance and Accountability Return Sections 1, 2 and 3, together with
 - a bank reconciliation as at 31 March 2018
 - an explanation of any significant year on year variances in the accounting statements
 - your notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2017/18

Unless requested, do not send any original records to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including **Section 3 – External Auditor Report and Certificate** will be returned to the authority.

Publication Requirements

Smaller authorities with either income or expenditure exceeding £25,000 **must** publish on a public website, under the Accounts and Audit Regulations 2015, the Annual Governance and Accountability Return:

- **Section 1 – Annual Governance Statement 2017/18**, page 4
- **Section 2 – Accounting Statements 2017/18**, page 5
- **Section 3 – The External Auditor Report and Certificate 2017/18**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed Annual Governance and Accountability Return. Any amendments must be approved by the authority, properly initialled and accompanied by an explanation. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before sending it to the external auditor.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Finance Officer or Chairman, and provide relevant email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the explanation.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs will be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- Please enter the authority's name **only** in Section 3 on Page 6. **Do not complete the remainder of that section**, which is reserved for the external auditor.
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been provided?	✓	
	The bank reconciliation as at 31 March 2018 is agreed to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee? NB: do not send trust accounting statements unless requested or instructed.	✓	

*More guidance on completing this annual return is available in **Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, which can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

Annual Internal Audit Report 2017/18

Grafton Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		✓ AC

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

14/05/18

Name of person who carried out the internal audit

ALISON COMYN

Signature of person who carried out the internal audit

Alison Comyn

Date

14/05/18

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 2 – Accounting Statements 2017/18 for

Grafton Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	14,875	8,695	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	7,280	8,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6,496	1,005	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1,600	2,067	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	18,356	5,179	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	8,695	10,454	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	8,695	10,454	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,990	9,150	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets.
		✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

AR Dudley
14/5/18
Date

I confirm that these Accounting Statements were approved by this authority on this date:

14/5/18

and recorded as minute reference:

4

Signed by Chairman of the meeting where approval of the Accounting Statements is given

Chairman

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

Grafton Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed		Yes	No*	Yes' means that this authority:
	Yes	No*			
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓				<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓				<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓				<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓				<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓				<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓				<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓				<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓				<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A		<i>has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.</i>
				✓	

*Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

4
14/05/2018
dated

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman 
Clerk 

Other information required by the Transparency Codes (not part of Annual Governance Statement)
 Authority web address
www.graftonparish.com

Section 3 – External Auditor Report and Certificate 2017/18

In respect of

Grafton Parish Council

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2017/18

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2017/18

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DDMMYY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Explanation of variances

Name of smaller authority: **Grafton Parish Council**

County area (local councils and parish meetings only): **Wiltshire**

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>					
Box 3 <i>Total other receipts</i>	6496	1005	(5941)	-91%	£4500 grant awarded in 2016/7
Box 4 <i>Staff costs</i>	1600	2067	467	29%	Employed new Clerk with handover period paying both people. Pay rise awarded to new Clerk
Box 5 <i>Loan interest/ capital repayments</i>					
Box 6 <i>All other payments</i>	18356	5179	(13177)	-72%	Grant and match funding used to purchase playingfield equipment last year.
Box 9 <i>Total fixed assets & long term investments & assets</i>	2990	9150	6160	206%	It was pointed out by Grant Thornton that recently purchased assets had not been included in this section. A full list of verified assets is attached.
Box 10 <i>Total borrowings</i>					
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:				

AFD

Grafton Parish Council accounts 2017/18 (as at 31 March 2018)

Income			Unrestricted	Restricted	Total	16/17 Total
Precept			£8,000.00		£8,000.00	£7,280.00
Interest N Wide			£0.00		£0.00	£0.10
Play equipment fund	Income	£307.62				£4,645.80
	Expenditure	£0.00		£307.62	£307.62	
Wilts precept top up						£26.46
Total income			£8,000.00	£307.62	£8,307.62	£11,952.36
Expenditure						
Web site	email/site		£437.82		£437.82	£364.98
Field	Maint'ce	£477.60				
	Reimburse	£0.00		£477.60	£477.60	£1,523.93
Play equipment	Assets					£12,093.20
C News	Income	£698.00				
	Expenditure	£864.00		£166.00	£166.00	-£440.40
WALC			£259.04		£259.04	£248.05
Repairs			£0.00		£0.00	£0.00
Donations			£375.00		£375.00	£280.00
Clerk			£2,117.43		£2,117.43	£1,600.00
Defibrillator			£75.60		£75.60	£75.60
Audit			£242.40		£242.40	£414.00
Traffic calming				£300.00	£300.00	£0.00
Youth activities				£795.54	£795.54	£700.17
Insurance			£1,302.12		£1,302.12	£1,273.06
Total expenditure			£4,809.41	£1,739.14	£6,548.55	£18,132.59
Change in the financial year			£3,190.59	-£1,431.52	£1,759.07	-£6,180.23
Total ringfenced						
Total available to spend			£5,264.73			
Opening balance	TSB	£8,645.51				
	Nwide	£49.30	£2,074.14	£6,620.67	£8,694.81	£14,875.04
Closing balace	TSB	£10,404.58				
	Nwide	£49.30	£5,264.73	£5,189.15	£10,453.88	£8,694.81
Change in the financial year			£3,190.59	-£1,431.52	£1,759.07	-£6,180.23

ASD

Year 2017/18	Bank stnt	Balance	Web	Playing field	Youth activities	Pond	WALC	Data prot	noticbo ards	Audit	mem orial	Clerk	Defib	Donatio ns	Insurance	Traffic calming	Expendit ure	Income	Income f Ind C News	Play land income	CNews Inc
B/F		£8,645.51																			
Community Heartbeat'	06/04/2017	95																			
Parkin	10/04/2017	95										E50.76	E75.60				E75.60				
Ridgeway Press	20/04/2017	95															E50.76				
Dudney	24/04/2017	95	E27.31														E72.00				
Aon UK	24/04/2017	95															E27.31				
Whitchire Council	28/04/2017	95															E1,302.12				
Graham Smith	28/04/2017	95															E1,302.12				
Whitcher	16/05/2017	96	£14,926.92														E190.80				
WALC	16/05/2017	97	£14,520.64														E406.28				
Amanda MA	19/05/2017	97															E759.04				
Ridgeway Press	22/05/2017	97															E72.00				
Dudney	24/05/2017	97	£14,216.29														E72.00				
PCAP	05/06/2017	98															E73.31				
Graham Smith	09/05/2017	98															E150.00				
Bew & Co	09/05/2017	98															E190.80				
Bedwyns Link Scheme	16/06/2017	98															E13.20				
Ridgeway Press	20/06/2017	98															E75.00				
Zip Wire Fund	20/06/2017	98															E72.00				
Dudney	26/06/2017	98															E232.62				
Carer Support Wiltshire	27/06/2017	98															E27.31				
Parkin	29/06/2017	98	£13,420.60														E100.00				
ICO	06/07/2017	99															E100.00				
Wilton Windmill Soc	06/07/2017	99															E400.00				
Mark Goddard	11/07/2017	99															E35.00				
Wilt Citizens Advice	17/07/2017	99															E75.00				
Ridgeway Press	20/07/2017	99															E96.00				
Dudney	24/07/2017	99															E72.00				
Dudney	27/07/2017	99															E27.31				
Bew & Co	31/07/2017	99	£13,100.75														E5.34				
Ridgeway Press	24/08/2017	1															E109.20				
J E Lamb	24/08/2017	1															E109.20				
Lemon P-C Grafton	25/08/2017	1															E72.00				

	0436/703660321			49.20
30JUN16	GROSS INT	H1238A 065	0.06	*****
30JUN16	TAX DEDUCT	H1238A 065		0.00 *****
30JUN16	NET INT	H1238A 065	0.06	49.26
31DEC16	GROSS INT	H1238A 065	0.04	*****
31DEC16	TAX DEDUCT	H1238A 065		0.00 *****
31DEC16	NET INT	H1238A.065	0.04	49.30
08MAY17	CONFRM BAL	J0436C.085		49.30
30JUN17	GROSS INT	G1238C 043	0.03	*****
30JUN17	TAX DEDUCT	G1238C 043		0.00 *****
30JUN17	NET INT	G1238C 043	0.03	49.33
31DEC17	GROSS INT	G1238C 043	0.02	*****
31DEC17	TAX DEDUCT	G1238C 043		0.00 *****
31DEC17	NET INT	G1238C.043	0.02	49.35

IIIIII

Investment book returned
 after 14/5/18⁵ with .03p
 difference not recorded in
 A/c.
AGV

Your account statement
Statement sheet number: **10**
Issue date: **29 March 2018**
Page: **3 of 4**



GRAFTON PARISH COUNCIL
MISS VONSOVA
238A
EAST GRAFTON
MARLBOROUGH
WILTSHIRE
SN8 3DF

Write to us at:
PO Box 1000
BX4 7SB

Call us on: **08458 353858** (from UK)
+44 203 284 1576 (from Overseas)

Visit us online: **www.tsb.co.uk**

Your branch: **HUNGERFORD**
Sort code: **30-94-46**
Account number: **00050417**
BIC: **LOYDGB21399**
IBAN: **GB03 LOYD 3094 4600 0504 17**

3980 2020/3/018326



TREASURERS ACCOUNT
GRAFTON PARISH COUNCIL

Account Activity

Date	Payment type	Details	Paid out (£)	Paid in (£)	Balance (£)
28 Mar 18		BALANCE BROUGHT FORWARD			10,804.58
28 Mar 18	Faster Payment	M VONSOVA 4000000000352138617 PC CLERK SAL MARCH 070246 10 28MAR18 16:18	✓ 400.00		10,404.58
28 Mar 18		BALANCE CARRIED FORWARD			✓ 10,404.58

Messages

For important information about compensation arrangements, please refer to the back of this statement.
For our data privacy notice, please see: www.tsbbusiness.co.uk/legal/mypersonaldata.asp

M3183U1CRR

D3183U1EUC



Grafton Parish Council Annual financial review

12 March 2018

Asset Register confirmation

Noticeboards – West Grafton, East Grafton, Wilton, Wexcombe, Marten	Value £150 x 5	£ 750
Benches – Wilton by pond, 2 East Grafton by church	Value £100 x 3	£ 300
Defibrillators – East Grafton, West Grafton, Wexcombe, Wilton, Marten	Value £1000 x 5	£5000
Skate ramp – Grafton playing field	Value £3000	£3000
Climbing poles/chains – Grafton playing field	Value £100	£ 100
War Memorial – St Nicholas' Church	Value £	
(ownership not established in spite of all the usual legal searches. Historic England now added to the List of Buildings of Special Architectural or Historic Interest. The memorial is now listed at Grade II. 2018)		

Total asset value	£9150
--------------------------	--------------

Standing orders

Web site/email accounts –	£27.31/month	£ 327.72
- A Dudney (cr card payment compulsory/PC has no card)		
C News printing	£72.00/month	£ 834.00
Clerk		
PAYE & Salary	£500/qtr	£2000.00
Total standing orders		£3161.72

Maximum General ongoing Expenditure

Expenditure is agreed and minuted prior to agreement for supply. Online payments used wherever possible,

Paying field maintenance	max £1500pa
Data protection	max £40pa
C News advertising	max £200pa
Community Events	max £500pa
Insurance	max £1800pa
Audit	max £300pa

Total	£4340
--------------	--------------

Statutory obligations

Expenditure is in line with the annual program and does not require individual sanction unless outside of the annual program.

Grafton Parish does not undertake 3 year budget but fixes precept annually to reflect the annual requirements of the parish.

Monitoring against budget/forecast at precept agreement is part of the annual routine.

All access to Bank accounts is kept secure with both the clerk and the member of the council responsible for financial accounts.

To conform with data protection... details relating to councillors are kept secure with the clerk. Members are responsible for ensuring that details relating to other members are secure. Parish Electoral Roll is retained by the clerk and is not publically available for scrutiny.