

Shenfield
Greenhill Avenue
Lympstone,
Devon. EX8 5HW
01395 743008
02 May 2018

Councillor D Bass,
Acting Chairman,
East Budleigh with Bicton Parish Council.

Dear Councillor Bass,

Internal Audit 2017/2018

I have now completed the audit of the Council's accounts for 2017/2018 and found things to be in good order.

I confirm that the published account properly shows the Council's financial transactions in the year and that the yearend balances were held by the Santander Bank (£10,811) and the Nationwide Building Society (£1,139)

I reviewed your financial systems and controls against the criteria set out in the Annual Governance and Accountability Return (required by the External Auditor) and consider them to be satisfactory for your needs and being properly applied. I signed the Return to that effect.

I have made one or two minor suggestions to the Clerk but I found nothing during the audit that needs the Council's attention.

Thank you for entrusting me with the work.

Yours sincerely,



David Hinchliffe.

EAST BUDLEIGH WITH BICTON PARISH COUNCIL

STATEMENT SUPPORTING THE ACCOUNTS 2017/18

1 Assets

Please see the Fixed Asset Statement

2 Borrowing

The Council had no outstanding borrowing as at 31st March 2018

3 LEASES & TENANCIES

The Tennis Club has a lease with the Parish Council.

The Council leases the Recreation Ground from Clinton Devon Estates.

4 SECTION 137 PAYMENTS

Please see the Section 137 Payments listed in the Cash Book

5 SECTION 106 PAYMENTS

No section 106 payments were made during the year

Responsible Finance Officer: 

Date: 29.05.18

Chairman: 

Date: 29.05.18

**EAST BUDLEIGH PARISH COUNCIL
DEVON**

BANK RECONCILIATION YEAR ENDED 31 MARCH 2018

		SANTANDER	NATIONWIDE	PETTY CASH	TOTAL
A	Balance on the bank statement at 31 March 2017	£13,455.02	£1,139.40	£0.00	£14,594.42
B	Outstanding items				
	Less unrepresented cheques	-£2,643.88	£0.00	£0.00	-£2,643.88
	968 SSC Southern Electric	-£58.28			
	969 EDDC Domestic Rates - Car Park	-£864.00			
	970 JRB Dog Gloves	-£39.30			
	971 All Saints PCC hall hire	-£12.00			
	972 A. Brown - Yettington drain clearance	-£330.00			
	972 CDE Rec Rent	-£695.00			
	973 Clerk salary	-£645.30			
C	Plus uncleared payments into bank	£0.00	£0.00	£0.00	£0.00
D	Petty cash held at 31 March 2018	£0.00	£0.00	£0.00	£0.00
E	Balance in the cash book	£10,811.14	£1,139.40	£0.00	£11,950.54

The net balances reconcile to the Cash Book for the year, as follows:

CASH BOOK (receipts and payments / income and expenditure schedules)

Opening Balance:

£15,319.59

Add: Receipts in the year:

£25,130.53

Less: Payments in the year:

-£28,499.58

CLOSING BALANCE PER CASHBOOK @ 31 MARCH 2018

£11,950.54

CASH BOOK - RECEIPTS - 2017-18
Paid into Santander Account

Date	Details	Amount	Precept	Council Tax Grant	Parishes Together	106 Agreement	Rents	P3	N. Plans	Flood Resilience	Other grants	Yettington Village Hall	VAT	Other	Control Total
03/04/17	Precept 50%	11,498.04	11,498.04												11,498.04
03/04/17	Council Tax Grant 50%	82.50		82.50											82.50
28/06/17	VAT Refund	1,968.31											1,968.31		1,968.31
01/09/17	Precept 50%	11,498.04	11,498.04												11,498.04
01/09/17	Council Tax Grant 50%	82.50		82.50											82.50
TOTAL		25,129.39	22,996.08	165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,968.31	0.00	25,129.39

EAST BUDLEIGH WITH BICTON PARISH COUNCIL

NATIONWIDE TREASURERS' TRUSTEE ACCOUNT

	Capital Fund £	General Fund £	Total £
OPENING BALANCE:	0.00	0.00	0.00
DEPOSITS:			
Initial deposit from sale of land	12,000.00		12,000.00
Interest accrued		5,360.77	5,360.77
Statue veil		36.61	36.61
Bus shelter cash not taken from Portman		800.00	800.00
Donation from Mr R Slade		250.00	250.00
Repayment of loan from EBCS		1,000.00	1,000.00
Repayment of VAT for Bamphayes benches		43.90	43.90
Payment from East Budleigh Tennis Club		10,320.00	10,320.00
Interest accrued 2015/16		2.26	2.26
Interest accrued 2016/17		2.41	2.41
Interest accrued 2017/18		1.14	1.14
Total Deposits	12,000.00	17,817.09	29,817.09
WITHDRAWALS:			
Grant to Village Hall Phase I	2,000.00		2,000.00
Grant to Village Hall Phase II	1,300.00		1,300.00
Purchase of bus shelter outside Village Hall	800.00		800.00
Grant for Salem Chapel taken from Interest accrued		500.00	500.00
Statue		701.96	701.96
Loan to Village Community Shop		2,000.00	2,000.00
Donation to Village Community Shop		1,000.00	1,000.00
Village Hall Committee - playgroup equipment	1,500.00		1,500.00
Invoice payment - Bamphayes Limited-wood for benches		294.74	294.74
Grant for East Budleigh Tennis Club		500.00	500.00
Payment to Kings Courts - East Budleigh Tennis Club		10,320.00	10,320.00
Jason Jones Jewellery - Chairman's Seal of Office		250.00	250.00
Jason Jones Jewellery - Chairman's Seal of Office		384.99	384.99
Jason Jones Jewellery - Chairman's Seal of Office		126.00	126.00
East Budleigh Community Shop - donation	6,000.00	1,000.00	7,000.00
Total Withdrawals	11,600.00	17,077.69	28,677.69
CLOSING BALANCE:	400.00	739.40	1,139.40

EAST BUDLEIGH WITH BICTON PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT 2016/17

2017/18			2016/17	
£	£		£	£
		OPENING BALANCE		
		Portman/Nationwide BS Account		
1,138.26		No. 0428/704154895	1,135.85	
		Santander Account		
<u>14,181.33</u>	15,319.59	No. 475653483	<u>9,343.01</u>	10,478.86
		RECEIPTS		
22,996.08		Precept	21,504.68	
165.00		Council tax support grant	376.00	
0.00		Tennis club	60.00	
0.00		P3 Scheme	0.00	
0.00		Neighbourhood plans	0.00	
0.00		Parishes Together	1,354.10	
0.00		Flood resilience	2,250.00	
0.00		Yettington village hall	1,000.00	
0.00		Other grants	100.00	
0.00		Other	25.00	
0.00		S106	0.00	
1,968.31		VAT recovered	1,852.85	
<u>1.14</u>	25,130.53	Interest	<u>2.41</u>	28,525.04
		PAYMENTS		
63.73		P3	0.00	
8,371.92		Clerk salary and expenses	6,968.27	
308.00		Village Hall hire	297.25	
2,554.80		Maintenance	2,524.50	
695.00		Recreation Ground	695.00	
161.27		War Memorial	215.00	
1,108.67		Insurance	1,083.92	
350.00		Audit	350.00	
12.00		Subscriptions	375.95	
25.00		Courses	0.00	
972.75		Dog bins	1,146.05	
1,670.28		VAT on purchases	1,970.24	
4,816.18		Public conveniences / car park	5,263.52	
605.80		Grants	530.80	
3,000.00		Extraordinary funds - car park / PCs	50.00	
976.00		Parishes Together	378.00	
0.00		Neighbourhood Plans	678.55	
421.78		Flood Resilience & Devon Committee	24.00	
172.50		Flood Defences	0.00	
401.28		Yettington Village Hall	748.40	
1,812.62		Section 137	384.86	
0.00		Section 106	0.00	
<u>0.00</u>	28,499.58	Reserves	<u>0.00</u>	23,684.31
		CLOSING BALANCE		
		Portman/Nationwide BS Account		
1,139.40		No. 0428/704154895	1,138.26	
		Santander Account		
<u>10,811.14</u>	£11,950.54	No. 475653483	<u>14,181.33</u>	£15,319.59

EAST BUDLEIGH WITH BICTON PARISH COUNCIL**P3 ACCOUNT 2017/18****£****£****£****Opening Balance at 01/04/16:****765.59**

Date	Detail	Receipt	Payment	Balance
03/01/18	D Buss - Strimmer servicing		76.48	-76.48

Total**£0.00****£76.48****£689.11**

EXPLANATION OF SIGNIFICANT VARIANCES ON THE ACCOUNTING STATEMENT

Box on Section 2	2017	2018	Variance Increase (+) or decrease (-)	% Variance	Explanation required?
BOX 2	Precept or rates or levies	21,505	22,996	1,491	7% YES
BOX 3	Total other receipts	7,020	2,134	-4,886	-70% YES
BOX 4	Staff costs	6,968	8,372	1,404	20% YES
BOX 5	Loan interest / capital repayments	0	0	0	0% NO
BOX 6	All other payments	16,716	20,128	3,412	20% YES
BOX 9	Total fixed assets plus long term investments and assets	36,712	36,712	0	0% NO

EXPLANATION FOR VARIANCES

BOX 2	VARIANCE	1,491	
	Precept increased to cover payrise for clerk	130	
	Flood defences	1000	
	Street scene/maintenance	50	
	Hall hire	300	
	TOTAL Explained	1480	Unexplained: 1%

BOX 3	VARIANCE	-4,886	
	Tennis club prepaid 17/18 sub in 16/17	-30	
	Council tax support grant reduction	-211	
	Parishes Together 16/17 grant was one-off	-1354	
	Flood Resilience grant 16/17 was one-off	-2250	
	Yettington Village Hall grant 16/17 was one-off	-1000	
	Other grants - none received in 17/18	-125	
	VAT Repayment	115	
	TOTAL Explained	-4855	Unexplained: 1%

BOX 4	VARIANCE	1,404	
	Clerk's back pay	609	
	Salary increase	684	
	Back claim of use of home facilities 8 months @ £10	80	
	TOTAL Explained	1373	Unexplained: 2%

BOX 6	VARIANCE	3,412	
	Extraordinary cost - extension of road signs	3000	
	S137 Purchase of Defibrillator	849	
	Replacement of Toilet lights in 2016/17	-335	
	Neighbourhood plans completed 2016/17	-679	
	DALC subscription paid in 2016/17 for 16/17 and 15/16, none paid in 17/	-376	
	VAT on purchases	-300	
	Refund of Parishes Together Grant received in 2016/17	976	
	Flood Resilience Verge & Drain clearance	330	
	TOTAL Explained	3465	Unexplained: -2%

EAST BUDLEIGH WITH BICTON PARISH COUNCIL

FIXED ASSET REGISTER AS AT 31 March 2018

OPENING BALANCE	£	£
Street furniture	887.47	
Interpretation board	1,102.40	
Gates and fences (maintained and replaced)	887.47	
War memorial	887.47	
Statue (insurance value)	30,000.00	
Chairman's Seal of Office (cost value)	850.00	
Laptop computer	476.83	
Yettington telephone box	1.00	
Projector and fittings (permanent fixture Village Hall)	870.90	
Hayes Lane car park and public conveniences	0.00	

includes
concrete
(incremental direct
cost of
748.40 asset)

Yettington Village Hall - Septic Tank

36,711.94

Total

ADDITIONS

0.00

DISPOSALS

Sale Proceeds **Write off** **Total**
0.00

Total

0.00

CLOSING BALANCE

36,711.94

CASH BOOK - PAYMENTS 2017-18

Date	Details	Chq No.	Amount	VAT	Clerk's Payroll	Grants	N. Plans	S137
08/05/2017	JRB Enterprise - Dog gloves	898	39.30	6.55				
04/05/2017	Clir P Barnard - Yettington	899	167.97	28.00				
02/05/2017	phs Group - ladies toilets	900	72.61	12.10				
19/05/2017	East Budleigh with Bicton hall hire	901	20.00					
04/05/2017	EDDC - various	902	7,927.16	1,321.19				
02/05/2017	Metro Rod - drain clearance	903	78.00	13.00				
05/05/2017	North Devon Council - Clerk's Pay & Expenses	904	569.64	1.29	543.39			
10/05/2017	Clir T Cantlon - various Reforendum items	905	418.31	18.88				399.43
10/05/2017	Aon UK - PC Insurance	906	1,108.67					
12/06/2017	North Devon Council - Clerk's Pay & Expenses	907	1,361.46	8.12	1,274.62			
09/06/2017	Value House Plants - various	908	55.52	9.25				
21/08/2017	East Budleigh with Bicton hall hire	909	40.00					
16/06/2017	JRB Enterprise - Dog gloves	910	70.50	11.75				
06/06/2017	Clir T Cantlon - various items-banners etc.	911	218.09	36.35				181.74
28/06/2017	M Bycraft - Internal Auit	912	150.00					
14/07/2017	North Devon Council - Clerk's Pay & Expenses	913	623.70	1.29	600.01			
07/07/2017	JRB Enterprise - Dog gloves	914	39.30	6.55				
07/08/2017	JRB Enterprise - Dog gloves	915	70.50	11.75				
31/07/2017	Clir A Tweedie - toilet signs	916	58.00					
04/08/2017	Clir T Cantlon - Flood Resilience	917	40.78					
10/08/2017	North Devon Council - Clerk's Pay & Expenses	918	660.22	2.29	600.01			
31/08/2017	Bicton Recreation Room - VAT + reclaimed grant	919	261.31					
13/09/2017	Peter Barnard - Drain clearance etc.	920	150.00					
26/10/2017	Village Hall - May, June & July	921	60.00					
25/08/2017	JRB Enterprise - Dog gloves	922	39.30	6.55				
30/08/2017	North Devon Council - Clerk's Pay & Expenses	923	658.10	7.12	600.01			
04/09/2017	Alan Tweedie - Removal of Rec Gate	924	30.00					30.00
07/09/2017	Otter Fencing - new Rec ground gate	925	200.00					200.00
03/10/2017	phs Group - ladies toilets	926	88.08	14.68				
05/10/2017	JRB Enterprise - Dog gloves	927	70.50	11.75				
05/10/2017	sse Southern Electric	928	6.57					
13/10/2017	North Devon Council - Clerk's Pay & Expenses	929	612.10	1.29	600.01			

Date	Details	Chq No.	Amount	VAT	Clerk's Payroll	Grants	N. Plans	S137
05/10/2017	John Tresidder - War Memorial	930	115.00					
06/10/2017	Clr P Barnard - Drain clearance	931	22.50					
16/11/2017	North Devon Council - Clerk's Pay & Expenses	932	632.09	5.12	600.01			
10/11/2017	Clr T Cantlon - Flood Resilience	933	51.00					
09/11/2017	Value House Plants - various	934	59.29	9.82				49.47
05/12/2017	East Budleigh Village hall hire	935	20.00					
16/11/2017	JRB Enterprise - Dog gloves	936	39.30	6.55				
11/12/2017	Devon Communities Together - subs	937	50.00					50.00
23/11/2017	All Saints Church hall hire	938	12.00					
18/12/2017	North Devon Council - Clerk's Pay & Expenses	939	658.20	7.12	600.01			
05/12/2017	East Budleigh Village hall hire	940	60.00					
06/12/2017	CommuniCorp - clerk's subs	941	12.00					
04/12/2017	Grant Thornton - External Auditor	942	240.00	40.00				
12/12/2017	DCC - Extension of road signs	943	3,000.00					
26/01/2018	All Saints Church hall hire	944	12.00					
11/01/2018	Royal British Legion	945	100.00			100.00		
22/12/2017	East Budleigh Village hall hire	946	20.00					
17/01/2018	Little Otters play equipment	947	150.00			150.00		
03/01/2018	D Buss - strimmer servicing	948	76.48	12.75				
28/12/2017	sse - toilets Hayes Lane	949	88.80	4.22				
22/12/2017	A Tweedie - Christmas tree village shop	950	25.00					25.00
09/01/2018	North Devon Council - Clerk's Pay & Expenses	951	629.61	1.29	600.01			
29/01/2018	phs Group - annual admin charges	952	24.00	4.00				
12/02/2018	East Budleigh Village hall hire	953	20.00					
12/02/2018	North Devon Council - Clerk's Pay & Expenses	954	703.09	1.29	600.01			
	CANCELLED	955						
31/01/2018	EDDC - refund for Parishes Together	956	976.00					
13/02/2018	East Budleigh in Bloom	957	210.00			210.00		
27/02/2018	Clr T Cantlon - UK2	958	15.58	2.60				12.98

Election	Parishes Together	Flood Resilience & Devon Comm.	P3	Yettington VH	Flood Defences
					22.50
		51.00			
			63.73		
	976.00				

Date	Details	Chq No.	Amount	VAT	Clerk's Payroll	Grants	N. Plans	S137
21/02/2018	All Saints Church hall hire	959	12.00					
	CANCELLED	960						
31/01/2018	Newton Poppleford PC - defibrillator	961	829.00					829.00
19/03/2018	North Devon Council - Clerk's Pay & Expenses	962	664.04	8.12	600.01			
29/03/2018	East Budleigh Village hall hire	963	20.00					
16/03/2018	Baker Electrical - toilet lights	964	92.93	15.49				
15/03/2018	JRB Enterprise - Dog gloves	965	39.30	6.55				
19/03/2018	DALC Councillors Course - C Taunton	966	30.00	5.00				
16/03/2018	Exmouth & District Community Transport	967	145.80			145.80		
17/03/2018	Card payment to www.ico Gov UK		35.00					35.00
27/03/2018	sse South Southern Electric toilets	968	58.28	2.77				
27/03/2018	EDDC Domestic rates - car park	969	864.00					
27/03/2018	JRB Enterprise - Dog gloves	970	39.30	6.55				
27/03/2018	All Saints PCC hall hire	971	12.00					
27/03/2018	CDE Recreation Ground rent	972	695.00					
27/03/2018	North Devon Council - Clerk's Pay & Expenses	973	645.30	1.29	600.01			
27/03/2018	A. Brown - Yettington verge & drain clearance	974	330.00					
Total for Year			28,499.58	1,670.28	7,818.11	605.80	0.00	1,812.62

BUDGET	0.00	6,651.00	1,000.00	0.00	300.00
LEFT	-1,670.28	-1,167.11	394.20	0.00	-1,512.62

Public Conveniences/carpark	General Insurance	PC Exp	Street Scene	CDE Rent	War Memorial	Audit Fees	Subs DAPC	Courses	Dog Bins & Gloves	Extraordinary Funds	Hall Hire	Reserves	Councillors Allowances
											12.00		
		55.91											
77.44								25.00	32.75			20.00	
55.51													
864.00									32.75				
											12.00		
		44.00		695.00									
4,816.18	1,108.67	553.81	2,554.80	695.00	161.27	350.00	12.00	25.00	972.75	3,000.00	308.00	0.00	0.00
5,000.00	1,200.00	400.00	2,550.00	650.00	260.00	350.00	300.00	200.00	1,200.00	800.00	500.00	800.00	0.00
183.82	91.33	-153.81	-4.80	-45.00	98.73	0.00	288.00	175.00	227.25	-2,200.00	192.00	800.00	0.00

Election	Parishes Together	Flood Resilience & Devon Comm.	P3	Yettington VH	Flood Defences
		330.00			

0.00 976.00 421.78 63.73 401.28 172.50

0.00	0.00	0.00	0.00	0.00	1,000.00
0.00	-976.00	-421.78	-63.73	-401.28	827.50