

Section 2 – Accounting Statements 2019/20 for

Hassocks Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	343,830	386,302	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	275,009	280,545	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	22,817	105,730	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	131,138	129,823	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	7,207	6,959	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	117,009	246,564	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	386,302	389,231	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	400,979	411,913	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	957,255	1,053,596	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	38,200	32,900	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, as a body corporate, 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 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

Date

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

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved



## Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
1	195,039	111,776	310	0	General Reserves
1	26,000	0	320	0	EMR- Pension Provision
1	500	500	323	0	EMR- Hassocks Traders Assoc
1	5,000	5,000	328	0	EMR- Youth Work
1	17,775	0	331	0	EMR- Adastra Bowling Green
1	1,650	0	332	0	EMR- Adastra Tennis Courts
1	69,700	188,638	333	0	EMR- Adastra Skate/Masterplan
1	7,360	0	335	0	EMR- Adastra Memorial Garden
1	3,000	3,000	338	0	EMR- Village Sign
1	0	10,000	342	0	EMR- Bus Shelter New
1	6,000	0	345	0	EMR- Tree Maintenance
1	8,806	3,688	346	0	EMR- Tree Planting
1	0	3,500	349	0	EMR- Burial Ground
1	3,000	0	351	0	EMR- Replacement Play Equipment
1	0	10,000	353	0	EMR - Amphitheatre
1	0	18,785	354	0	EMR - Repairs Fund
1	0	8,000	355	0	EMR - Legal/Land Transfer
1	0	14,416	356	0	EMR - Operation Watershed
1	0	3,000	357	0	EMR - Parish Acoustics
1	0	6,000	358	0	EMR - PROW improvements
1	Balances brought forward	343,830	386,302	Total balances & reserves at the beginning of the year as recorded in the Financial Records	
2	275,009	280,545	1076	110	Precept
2	Annual Precept	275,009	280,545	Total amount of Precept income received in the year	
3	1,435	1,476	1000	140	Allotment Income
3	2,521	9,365	1020	150	Burial Fees
3	785	650	1030	220	Memorial Bench donations
3	3,529	3,013	1040	170	Adastra Park Income
3	7,098	5,522	1040	180	Adastra Park Income
3	1,830	1,918	1040	183	Adastra Park Income
3	2,810	2,719	1040	190	Adastra Park Income
3	0	75,000	1045	182	Adastra Park Masterplan
3	582	738	1050	240	Street Tree Fund
3	1,099	1,157	1060	270	Parking Disc Income
3	1,128	1,217	1090	110	Bank Interest
3	0	2,954	1900	130	Miscellaneous Income
3	Total other receipts	22,817	105,730	Total income or receipts as recorded in the cashbook minus the Precept	
4	75,999	73,424	4000	100	Salaries - All Staff
4	1,248	1,286	4010	100	Salaries - Office Cleaning
4	1,117	2,135	4035	100	Salaries - Extra Time
4	24,557	25,131	4040	100	PAYE/NI
4	28,183	27,843	4045	100	Pension Costs
4	33	2	4050	100	Staff Expenses

Continued over page

## Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
4	Staff costs	131,138	129,823		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 expenses
5		7,207	6,959	4155 110	PWLB
5	Loan interest/Capital repayments	7,207	6,959		Total expenditure or payments of capital and interest made during the year on borrowings
6		205	192	4030 100	Salaries - Casual Staff
6		310	40	4055 100	Training Staff
6		2,583	2,428	4060 110	Subscriptions
6		587	1,037	4065 110	Communications/Publications
6		420	420	4070 100	Payroll
6		106	37	4075 110	Hospitality
6		2,650	2,711	4100 110	Rates
6		1,131	1,121	4105 160	Utilities
6		2,108	2,899	4105 170	Utilities
6		115	42	4110 140	Repairs & Renewals
6		1,194	5,025	4110 150	Repairs & Renewals
6		4,718	1,459	4110 160	Repairs & Renewals
6		1,191	2,350	4110 170	Repairs & Renewals
6		2,349	1,851	4110 180	Repairs & Renewals
6		1,556	407	4110 181	Repairs & Renewals
6		0	750	4110 183	Repairs & Renewals
6		866	865	4110 190	Repairs & Renewals
6		10,355	10,521	4110 230	Repairs & Renewals
6		1,720	2,704	4120 110	Web-site & IT Support
6		728	697	4125 160	Equip incl Comp/Photocopier
6		1,281	985	4130 110	Telephone
6		1,861	1,339	4135 110	Stationery & Office Supplies
6		3,001	3,461	4140 110	Insurance
6		1,243	1,772	4145 110	Audit Fees
6		0	793	4150 110	Professional Fees
6		387	388	4160 110	Bank Charges
6		620	297	4200 120	Chairman's Allowance
6		351	140	4205 120	Training - Councillors
6		43	64	4210 120	Members Allowances
6		2,415	12,777	4250 130	S137 Grants/Expenditure
6		3,200	3,700	4255 280	Christmas Lights
6		81	196	4300 140	Water
6		185	103	4300 150	Water
6		271	304	4300 160	Water
6		417	383	4300 170	Water
6		84	76	4300 190	Water
6		200	200	4305 140	HAHA Funding
6		1,022	1,145	4410 160	Building Maintenance Contracts
6		4,861	4,569	4410 170	Building Maintenance Contracts

Continued over page

## Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>	
6	2,804	3,746	4415	150	Grounds Maintenance Contracts	
6	4,500	4,848	4415	180	Grounds Maintenance Contracts	
6	338	772	4415	181	Grounds Maintenance Contracts	
6	658	200	4415	210	Grounds Maintenance Contracts	
6	239	268	4420	170	Grounds Supplies	
6	1,597	1,781	4420	180	Grounds Supplies	
6	120	35	4420	183	Grounds Supplies	
6	1,018	14,415	4425	180	Op W/Shed Project Ad Park	
6	272	0	4430	180	Adastra Park Masterplan	
6	0	3,450	4430	181	Adastra Park Masterplan	
6	3,000	102,953	4430	182	Adastra Park Masterplan	
6	1,607	1,176	4510	240	BHTC Reactive Work	
6	2,664	2,740	4515	220	S137/Mobile Refuse Collection	
6	2,294	2,520	4520	220	Floral Displays	
6	40	0	4525	220	Finger Post Maintenance	
6	328	110	4530	220	Bus Shelter Maintenance	
6	764	754	4535	220	Seats	
6	800	1,200	4540	270	Parking Discs	
6	129	485	4545	220	Litter Bins	
6	750	750	4560	240	S137/The Monday group	
6	3,952	4,459	4600	230	WSCC Energy	
6	1,402	1,110	4650	180	Biffa Waste	
6	1,200	7,050	4655	180	Tree Maintenance	
6	0	830	4655	200	Tree Maintenance	
6	0	329	4655	210	Tree Maintenance	
6	51	0	4655	220	Tree Maintenance	
6	5,700	3,600	4660	240	Tree Planting	
6	2,068	2,000	4665	220	Dog Bins & Maintnce Contract	
6	800	95	4700	160	Grounds Machinery&Equip	
6	117	211	4710	140	Grounds Projects	
6	4,930	0	4710	180	Grounds Projects	
6	16,453	14,433	4800	260	Neighbourhood Plan	
6	<b>Total other payments</b>	<b>117,008</b>	<b>246,564</b>	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	<b>Balances carried forwrd</b>	<b>386,302</b>	<b>389,231</b>	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]		
8		27,436	43,662	200	0	Current Bank A/C 2114
8		373,358	368,066	205	0	Tracker A/C 3548
8		85	86	210	0	Business Saver 3
8		0	0	215	0	Business Saver 2
8		100	100	250	0	Petty Cash
8	<b>Total Cash &amp; Investments</b>	<b>400,979</b>	<b>411,913</b>	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March		
9		957,255	1,053,596	9	0	Total Fixed Assets

Continued over page

## Working details for ANNUAL RETURN - Year ended 31 March 2020

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and Centre</u>		<u>Code Description</u>
9 Total Fixed Assets	957,255	1,053,596			The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10	38,200	32,900	10	0	Total Borrowings
10 Total Borrowings	38,200	32,900			The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

### Section 3 – External Auditor Report and Certificate 2019/20

In respect of Hassocks 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 2020; 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 2019/20

(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 2019/20

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 2020.

\*We do not certify completion because:

External Auditor Name

External Auditor Signature Date

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

