

Annual Governance and Accountability Return 2019/20 **Part 2PM**

ONLY to be completed on behalf of PARISH MEETINGS OF PARISHES NOT HAVING PARISH COUNCILS, where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review.

Guidance notes for Parish Meetings on completing Part 2PM of the Annual Governance and Accountability Return 2019/20

1. Every Parish Meeting in England where the higher of all gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Part 2PM of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the Parish Meeting:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Parish Meetings where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** that the Parish Meeting **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2020**. Failure to do so will result in reminder letter(s) for which the Parish Meeting will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Part 2PM)** which is made up of:
 - **Annual Internal Audit Report (page 4)** to be completed by the Parish Meeting's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** to be completed and approved by the Parish Meeting.
 - **Section 2 – Accounting Statements (page 6)** to be completed and approved by the Parish Meeting.**NOTE: Parish Meetings certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The Parish Meeting **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published or displayed **before 1 July 2020**.

Publication Requirements

Parish Meetings **must** publish or display various documents as required by the Accounts and Audit Regulations 2015, and the Local Audit (Smaller Authorities) Regulations 2015. Parish Meetings without a website must display the documents in the local area for 14 days. These include:

- **Certificate of Exemption**, page 3
- **Section 1 – Annual Governance Statement 2019/20**, page 5
- **Section 2 – Accounting Statements 2019/20**, 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.

Limited Assurance Review

Provided that the Parish Meeting certifies itself as exempt, and completes and publishes the documents listed in the preceding section headed 'Publication Requirements', there is **no** requirement for the Parish Meeting to have a limited assurance review.

Any Parish Meeting may, however, request a limited assurance review. In these circumstances the Parish Meeting should not certify itself as exempt and should not complete the Certificate of Exemption. Instead it should complete Part 3PM of the Annual Governance and Accountability Return 2019/20 and return it to the external auditor for review together with the supporting documentation requested by the external auditor.

The cost to the Parish Meeting for the review will be **£200 +VAT**.

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.

Guidance notes for Parish Meetings on completing **Part 2PM** of the Annual Governance and Accountability Return 2019/20, Sections 1 and 2

- A Parish Meeting that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting held between 1 April and 30 June 2020. It should not submit its Annual Governance and Accountability Return to the external auditor.
- The Certificate of Exemption should be returned to the external auditor no later than 30 June 2020. Reminder letters will incur a charge of £40 +VAT.
- The Parish Meeting **must** comply with *Proper Practices* in completing Sections 1 and 2 of its Annual Governance and Accountability Return and the Certificate of Exemption. 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.
- The Parish Meeting **should** receive and note the annual internal audit report before approving the annual governance statement and the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the Parish Meeting and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Chairman, and provide a relevant email address and telephone number.**
- The Parish Meeting must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Chairman, on behalf of the Parish Meeting, **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 approved accounts and accounting records can be inspected. Whatever period is set **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 Parish Meeting **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 before 1 July 2020.

| Completion checklist – 'No' answers mean you may not have met requirements | | Yes | No |
|--|---|-----|----|
| All sections | Have all highlighted boxes been completed? | ✓ | |
| | Have the dates set for the period for the exercise of public rights been published? | ✓ | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | ✓ | |
| Section 1 | For any statement to which the response is 'no', is an explanation available for publication? | N/A | |
| Section 2 | Has the Parish Meeting'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 published or displayed? | ✓ | |
| | Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party? | N/A | |

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk

Certificate of Exemption – AGAR 2019/20 Part 2PM

To be completed by all Parish Meetings that neither received gross income nor incurred gross expenditure exceeding £25,000 in the year of account ended 31 March 2020, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the Parish Meeting has certified itself as exempt at a Parish Meeting held between 1 April and 30 June 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

Church Broughton Parish Council

certifies that during the financial year 2019/20, the higher of the Parish Meeting's total gross income for the year or total gross annual expenditure for the year did not exceed **£25,000**

Total annual gross income for the Parish Meeting 2019/20:

£11358 - 54

Total annual gross expenditure for the Parish Meeting 2019/20:

£9620 - 25

There are certain circumstances in which an Parish Meeting will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If a Parish Meeting **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3PM to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- This parish has no Parish Council
- The authority was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), the external auditor **has not**:
 - issued a public interest report in respect of the Parish Meeting or any entity connected with it
 - made a statutory recommendation to the Parish Meeting
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the Parish Meeting neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, and Annual Accounting Statements still need to be fully completed and, along with a copy of this certificate and notice of the period for the exercise of public rights, published or displayed before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by Chairman

Date

R Spalt

7/5/2020

I confirm that this Certificate of Exemption was approved by this Parish Meeting on this date:

7/5/2020

as recorded in minute reference:

11018

Email

Telephone number

admin@churchbroughtonpc.org.uk

01283 733322

ONLY a copy of this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor but no later than 30 June 2020. Reminder letters incur a charge of £40 +VAT.

Part 2PM Annual Internal Audit Report 2019/20

Church Broughton Parish Council

This Parish Meeting'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 2020.

The internal audit for 2019/20 has been carried out in accordance with this Parish Meeting'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 Parish Meeting.

| 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 Parish Meeting complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This Parish Meeting assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept 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. | | | ✓ No Petty Cash |
| 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. If the Parish Meeting certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the Parish Meeting had a limited assurance review of its 2018/19 AGAR tick "not covered") | ✓ | | |
| L. The Parish Meeting has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations. | ✓ | | |

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

Date(s) internal audit undertaken

25.04.2020

DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

ENT B. R. AND WOOD AUDITOR

Signature of person who carried out the internal audit

B. R. AND WOOD

Date

25.04.2020.

*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).

Part 2PM Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

CHURCH OF BRIGHTON 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 2020, that:

| | Agreed | | ‘Yes’ means that this Parish Meeting: |
|--|--------|----|---|
| | Yes | No | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✓ | | prepared its accounting statements in accordance with the Accounts and Audit Regulations. |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. |
| 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 Parish Meeting to conduct its business or manage its finances. | ✓ | | has only done what it has the legal power to do and has complied with Proper Practices in doing so. |
| 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. | ✓ | | during the year gave all persons interested the opportunity to inspect and ask questions about this Parish Meeting’s accounts. |
| 5. We carried out an assessment of the risks facing this Parish Meeting and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | considered and documented the financial and other risks it faces and dealt with them properly. |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ✓ | | arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls met the needs of this Parish Meeting. |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | ✓ | | responded to matters brought to its attention by internal and external audit. |
| 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 Parish Meeting and, where appropriate, have included them in the accounting statements. | ✓ | | disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant. |

*For any statement to which the response is ‘no’, an explanation must be published or displayed

This Annual Governance Statement was approved at a Parish Meeting on:

7/5/2020

and recorded as minute reference:

11016 MINUTE REFERENCE

Signed by the Chairman of the meeting where approval was given:

Chairman

R Spatz


Part 2PM Section 2 – Accounting Statements 2019/20 for

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2019 £ | 31 March 2020 £ | |
| 1. Balances brought forward | 31526 | 33356 | 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 | 7500 | 7650 | Total amount of precept received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 2588 | 3708 | Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received. |
| 4. (-) Staff costs | 3599 | 3964 | 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 | 0 | 0 | Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any). |
| 6. (-) All other payments | 4659 | 5656 | 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 | 33356 | 35094 | 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 | 33356 | 35094 | 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 | 0 | 0 | The value of all the property the Parish Meeting 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). |

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 Parish Meeting.

Signed by the Chairman before being presented to the Parish Meeting for approval

Date

11-5-2020


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

7/5/2020

as recorded in minute reference:

11.16

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



LIMITED INTERNAL AUDIT CHECKLIST FOR CHURCH BROUGHTON PARISH COUNCIL FOR THE YEAR ENDING 31st MARCH 2020

In accordance with guidance available, as a result of the Covid - 19 Pandemic, I confirm that a limited Internal Audit has been carried out to allow completion of the figures element of the AGAR Return for 2019/20 required by the Government's External Auditor by 30 September 2020 and Page 3 of that Return has been signed off accordingly.

Signed Brian Wood DMA

Date 25th April 2020

| 1. Book Keeping | | | Comments |
|-----------------|---|-----|----------|
| 1.1 | Ledger maintained and up to date? | Yes | |
| 1.2 | Arithmetic correct? | Yes | |
| 1.3 | Evidence of Internal Control? | Yes | |
| 1.4 | VAT evidence, recording and reclaimed? | Yes | |
| 1.5 | S137 separately recorded and within limits? | Yes | |

| 2. Risk Management | | | Comments |
|--------------------|---|-----|----------|
| 2.1 | Does scan of minutes reveal any unusual activity? | No | |
| 2.2 | Insurance Premium paid | Yes | |

| 3. Budget | | | Comments |
|-----------|---|-----|----------|
| 3.1 | Annual budget to support precept? | Yes | |
| 3.2 | Has budget been discussed and adopted by council? | Yes | |
| 3.3 | Any reserves earmarked? | Yes | |
| 3.4 | Any unexplained variances from budget? | No | |
| 3.5 | Precept demand correctly minuted? | Yes | |

| 4. Payroll – Clerk / Other staff | | | Comments |
|----------------------------------|--|-----|----------|
| 4.1 | PAYE / NI evidence? | Yes | |
| 4.2 | Has council approved payroll? | Yes | |
| 4.3 | Other payments reasonable and approved by council? | Yes | |

| 5. Asset Control | | | Comments |
|------------------|--|-----|----------|
| 5.1 | Does council keep a register of all material assets owned? | N/A | |
| 5.2 | Value of individual assets included? | N/A | |

| 6. Bank Reconciliations | | | Comments |
|-------------------------|---|-----|----------|
| 6.1 | Is there a bank reconciliation for each account? | Yes | |
| 6.2 | Reconciliation carried out on receipt of statement? | Yes | |
| 6.3 | Any unexpected balancing entries in any reconciliation? | No | |

| 7. Year End Procedures | | | Comments |
|------------------------|---|-----|----------------------------------|
| 7.1 | Year-end accounts prepared on correct accounting basis? | Yes | |
| 7.2 | Where appropriate, debtors and creditors properly recorded? | Yes | |
| 7.3 | Has council agreed, signed and minuted sections 1 & 2 of the annual return? | No | Awaiting Covid – 19 instructions |
| 7.4 | Public Rights provision up to date ? | Yes | |

| 8. Miscellaneous | | | Comments |
|------------------|--|-----|----------|
| 8.1 | Have points raised at the last audit been addressed? | N/A | |

| 9. Charities | | | Comments |
|--------------|--|-----|----------|
| 9.1 | Charities reported and accounted separately? | N/A | |

| Annual Return (Page 3) | | | |
|------------------------|--|---------------------------|---------------------------|
| | | Year ending 31 March 2019 | Year ending 31 March 2020 |
| | | £ | £ |
| 1 | Balances brought forward | 31526 | 33356 |
| 2 | Annual precept | 7500 | 7650 |
| 3 | Total other receipts | 2588 | 3708 |
| 4 | Staff costs | 3599 | 3964 |
| 5 | Loan interest/capital repayments | 0 | 0 |
| 6 | Total other payments | 4659 | 5656 |
| 7 | Balances carried forward | 33356 | 35094 |
| 8 | Total cash and investments | 33356 | 35094 |
| 9 | Total fixed assets and long term investments and assets | 0 | 0 |
| 10 | Total borrowings | 0 | 0 |
| 11 | Section 4 annual return figures completed and cross referenced | Yes | Yes |

Explanation of variances – pro forma

Name of smaller authority: **CHURCH BROUGHTON PARISH COUNCIL**
 County area (local councils and **DERBYSHIRE**)

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

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

| | 2018/2019 £ | 2019/2020 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|---|----------------|----------------|---------------|---------------|--------------------------|---|---|
| 1 Balances Brought Forward | 31,576 | 33,366 | | | | | |
| 2 Precept or Rates and Levies | 7,500 | 7,650 | 150 | 2.00% | NO | | |
| 3 Total Other Receipts | 2,588 | 3,708 | 1,120 | 43.28% | YES | | Minor maintenance refund 18/19 of £430 received 1.4.19; Minor maintenance refund 19/20 of £430 received 4.3.20; VAT refund for 19/20 was greater than 18/19 by £200; interest increased by £16 for 19/20; & Concurrent Functions payment increased by £200. |
| 4 Staff Costs | 3,589 | 3,954 | 365 | 10.14% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 4,659 | 5,655 | 997 | 21.40% | YES | | Purchased, installation and emptying of dog waste bins for 18/19 charged 2.4.19 |
| 7 Balances Carried Forward | 33,355 | 35,094 | | | | | |
| 8 Total Cash and Short Term Investments | 33,355 | 35,094 | | | | | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 0 | 0 | 0 | 0.00% | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on payments basis. Please complete the highlighted boxes, remembering that un-presented cheques should be entered as negative fi

Name of smaller authority:

CHURCH BROUGHTON PARISH COUNCIL

County area (local councils and parish meetings only):

DERBYSHIRE

Financial year ending 31 March 20xx

Prepared by (Name and Role):

MRS H STEEPLES - RESPONSIBLE FINANCIAL OFFICER

Date:

26.04.2020

| | | £ | £ |
|--|-----------|-----------|--------------------------------|
| Balance per bank statements as at 31/3/20: | | | |
| CURRENT ACCOUNT | account 1 | 15,785.96 | |
| SAVINGS ACCOUNT | account 2 | 19,347.61 | |
| | account 3 | | |
| | account 4 | | |
| [add more accounts if necessary] | account 5 | | |
| | account 6 | | |
| | account 7 | | |
| | account 8 | | |
| | | | 35,133.57 |
| Petty cash float (if applicable) | | | - |
| Less: any un-presented cheques as at 31/3/20 (enter these as negative numbers) | | | |
| | 1164 | (39.00) | |
| | item 2 | | |
| | item 3 | | |
| | item 4 | | |
| [add more lines if necessary] | item 5 | | |
| | item 6 | | |
| | item 7 | | |
| | item 8 | | |
| | | | (39.00) |
| Add: any un-banked cash as at 31/3/xx | | | |
| | | | - |
| Net balances as at 31/3/20 (Box 8) | | | <u><u>35,094.57</u></u> |

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

| | £ | £ | £ |
|---|-------|-------|--------------|
| Earmarked reserves: | | | |
| Reserve 1 | | | |
| Reserve 2 | | | |
| Reserve 3 | | | |
| Reserve 4 | | | |
| Reserve 5 | | | |
| Reserve 6 | | | |
| Reserve 7 | | | 0 |
| General reserve | 19347 | 19347 | |
| Total reserves (must agree to Box 7) | | | <u>19347</u> |

The Parish Council has a high balance due to the sale of land in previous years & would require a parish meeting & authorisation to be granted by parishioners for these funds to be used. Councillors would like to purchase a plot of land in Main Street, Church Broughton for the use as a village playing field. The owner currently allows the field to be used as a playing field but has not allowed the parish to purchase