

Contact details

Name of smaller authority: BURSLEDON PARISH COUNCIL

County Area (local councils and parish meetings only): HAMPSHIRE

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	ROLAND POTTER	JANE RICH
Address	BURSLEDON PARISH COUNCIL c/o HOWELO COMMUNITY CENTRE PORTSMOUTH ROAD BURSLEDON	7 The Acorns Bursledon Southampton SO31 8LB
Daytime telephone number	023 8040 7535	
Mobile telephone number	-	07 5 76293 245
Email address	clerk@bursledon-pc.gov.uk	jane.rich@ruttleigh.gov.uk



BURSLEDON PARISH COUNCIL

Parish Council Office, The Lowford Centre, Portsmouth Road.
Bursledon Southampton SO31 8ES
Telephone 023 8040 7535 Website: bursledon-pc.gov.uk
Email: clerk@bursledon-pc.gov.uk

Explanation to Annual Return.

1. Box 4 Annual Governance Return – This marked as NO as it was raised by the external auditor in the previous year.
2. Box 9 Section 2: We have undertaken a review of our fixed assets and during this review we found that the spread sheet which was being maintained had not been cross tabulated correctly and there was a significant error in the cost valuation. We have now included the Fixed Asset Register into our accounting software to maintain a correct record of the status. We have therefore restated the Annual Return figure for 2016/17 to reflect the fixed assets of the Council at a cost basis.

Yours Sincerely

Roland Potter
Parish Clerk

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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 1	For any statement to which the response is 'no', is an explanation provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of significant variations from last year to this year been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	The bank reconciliation as at 31 March 2018 is agreed to Box 8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of any difference between Box 7 and Box 8 been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

*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

BURSLEDON 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)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

13/06/2018

Name of person who carried out the internal audit

TIM LIGHT FMAAT

Signature of person who carried out the internal audit



Date

13/06/2018

*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 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

BURSLEDON 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' 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.	YES		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.	YES		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 authority to conduct its business or manage its finances.	YES		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.		NO	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	YES		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.	YES		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	YES		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 authority and, where appropriate, have included them in the accounting statements.	YES		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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 has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		✓	

*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:

FC/18/156

dated 27/06/18

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

Chairman

Clerk



R. Potts

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

bursledon - pc.gov.uk

Section 2 – Accounting Statements 2017/18 for

Bursledon Parish Council

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	104,825	125,817	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	121,970	131,875	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	27,502	21,761	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	61,490	61,582	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	66,990	72,162	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	125,817	145,709	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	129,545	171,671	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	Restated 482,153	483,952	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



Date

27/06/18

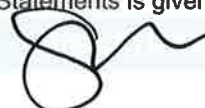
I confirm that these Accounting Statements were approved by this authority on this date:

27/06/18

and recorded as minute reference:

FC 18/157

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



**CONFIRMATION OF THE DATES OF THE PERIOD FOR THE
EXERCISE OF PUBLIC RIGHTS**

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

County Area (local councils and parish meetings only): **Hampshire**

**On behalf of the smaller authority, I confirm that the dates set for
the period for the exercise of public rights are as follows:**

Commencing on **Monday 2 July 2018**

and ending on **Friday 10 August 2018**

Signed: _____

Role: Parish Clerk

**FOR SMALLER AUTHORITIES SUBJECT TO A REVIEW ONLY:
PLEASE SUBMIT THIS FORM TO PKF LITTLEJOHN LLP WITH
THE AGAR PART 3 AND OTHER REQUESTED DOCUMENTATION**

Bank reconciliation – pro forma

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

County area (local councils and parish meetings only): Hampshire
Financial year ending 31 March 2018

Prepared by Roland Potter (parish Clerk & RFO)

Date 13 June 2018

Balance per bank statements as at 31 March 2018:	£	£
EBC Deposit Account		68,303.38
Lloyds TSB		103,303.07
		<hr/>
Petty cash float (if applicable)		171,606.45
		64.51
Less: any un-presented cheques at 31 March 2018	0	
		<hr/>
	0	
Add: any un-banked cash at 31 March 2018	0	
		<hr/>
	0	0
Net balances as at 31 March 2018 (Box 8)		<hr/> 171,670.96

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)	129,544.61
Add: Receipts in the year	170,681.47
Less: Payments in the year	128,555.12
	<hr/>
Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)	171,670.96

(See [example](#) for guidance if required)

Reconciliation between Box 7 and Box 8 in Section 2 – pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Name of smaller authority: BURSLEDON PARISH COUNCIL

County area (local councils and parish meetings only): HAMPSHIRE

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		145,709
Deduct:		
Debtors		
• VAT	6,885	
•		
•		
	6,885	
Deduct:		
Payments made in advance (prepayments)		
• (See attached)	337	
•		
	337	
Total deductions		7,222
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
• Creditors	32,674	
• (See attached)		
	32,674	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
• (See attached)	510	
	510	
Total additions		33,184
Box 8: Total cash and short term investments		171,671

Closing Creditors

Start of year 01/04/17

Tn no	Gross	Vat	Net	Accrued	Closing Inv. date	Cheque no	Details
adjustment							
ARCO							
648	£85.01	£14.17	£70.84	£0.00	£70.84	12/03/18	STAFF UNIFORMS AN
649	£320.48	£53.41	£267.07	£0.00	£267.07	12/03/18	STAFF UNIFORMS INCL
655	£35.99	£6.00	£29.99	£0.00	£29.99	22/03/18	Essentials Safety Rigger
Total	£441.48	£73.58	£367.90	£0.00	£367.90		
Bursledon and District Community Association							
650	£982.76	£0.00	£982.76	£0.00	£982.76	02/10/17	
Total	£982.76	£0.00	£982.76	£0.00	£982.76		
Carters of Swanwick							
641	£9.32	£1.55	£7.77	£0.00	£7.77	12/03/18	Spark plug and grease ni
Total	£9.32	£1.55	£7.77	£0.00	£7.77		
Chew Valley Trees Ltd							
634	£1,152.61	£192.10	£960.51	£0.00	£960.51	08/03/18	New Trees
Total	£1,152.61	£192.10	£960.51	£0.00	£960.51		
Eastleigh Borough Council							
633	£6,934.25	£0.00	£6,934.25	£0.00	£6,934.25	02/03/18	Election Costs
654	£13.54	£2.26	£11.28	£0.00	£11.28	22/03/18	DIRECT DEBIT Emptying of Dog waste b
684	£333.00	£0.00	£333.00	£0.00	£333.00	31/03/18	Parksport
Total	£7,280.79	£2.26	£7,278.53	£0.00	£7,278.53		
Fuel Genie							
656	£74.21	£12.37	£61.84	£0.00	£61.84	31/03/18	45.5lts diesel and 16.15 l
Total	£74.21	£12.37	£61.84	£0.00	£61.84		
Grass Seed Store							
619	£162.50	£0.00	£162.50	£0.00	£162.50	15/02/18	PRO FORMA INVOICE 2 X 25 KILOS BAGS OF
Total	£162.50	£0.00	£162.50	£0.00	£162.50		
Hampshire Association of Local Councils							
602	£108.00	£18.00	£90.00	£0.00	£90.00	28/11/17	Training for Members an
Total	£108.00	£18.00	£90.00	£0.00	£90.00		
Hampshire Constabulary							
379	£7,323.00	£0.00	£7,323.00	£0.00	£7,323.00	31/03/17	PCSO grant
681	£7,300.00	£0.00	£7,300.00	£0.00	£7,300.00	31/03/18	PCSO contibution
Total	£14,623.00	£0.00	£14,623.00	£0.00	£14,623.00		
HMRC							
693	£99.90	£0.00	£99.90	£0.00	£99.90	31/03/18	PAYE discrepancy
Total	£99.90	£0.00	£99.90	£0.00	£99.90		
HRG Tree Surgeons							
373	£4,000.00	£0.00	£4,000.00	£0.00	£4,000.00	31/03/16	opening creditor
Total	£4,000.00	£0.00	£4,000.00	£0.00	£4,000.00		
Light Touch							
691	£660.00	£110.00	£550.00	£550.00	£550.00	31/03/18	Audit fees 2017/18

Closing Creditors

Start of year 01/04/17

Tn no	Gross	Vat	Net	Accrued	Closing Inv. date	Cheque no	Details
					adjustment		
Total	£660.00	£110.00	£550.00	£550.00	£550.00		
MAINSTREAM DIGITAL							
659	£54.24	£9.04	£45.20	£0.00	£45.20	31/03/18	Quaterly line rental and c
658	£46.94	£7.82	£39.12	£0.00	£39.12	31/03/18	Call charges and line ren
657	£111.59	£18.60	£92.99	£0.00	£92.99	31/03/18	Superfast broadband 21.
Total	£212.77	£35.46	£177.31	£0.00	£177.31		
Office Furniture and Interiors Ltd							
632	£91.20	£15.20	£76.00	£0.00	£76.00	16/02/18	High Back Operators Ch
Total	£91.20	£15.20	£76.00	£0.00	£76.00		
PK Littlejohns							
692	£480.00	£80.00	£400.00	£400.00	£400.00	31/03/18	Audit fees
Total	£480.00	£80.00	£400.00	£400.00	£400.00		
Progiene Ltd							
645	£74.88	£12.48	£62.40	£0.00	£62.40	09/03/18	BLACK SACKS X 4 BOX
Total	£74.88	£12.48	£62.40	£0.00	£62.40		
Signs of Cheshire Ltd							
651	£1,728.00	£288.00	£1,440.00	£0.00	£1,440.00	21/03/18	2 freestanding parish noti
685	£18.00	£3.00	£15.00	£0.00	£15.00	22/03/18	Delivery charge for pre 1
Total	£1,746.00	£291.00	£1,455.00	£0.00	£1,455.00		
SOS Systems Ltd							
660	£92.39	£15.40	£76.99	£0.00	£76.99	15/02/18	Photocopiers charges
Total	£92.39	£15.40	£76.99	£0.00	£76.99		
Spaldings							
617	£6.91	£1.15	£5.76	£0.00	£5.76	12/02/18	stihl round files 4mm pk6
661	£104.14	£17.36	£86.78	£0.00	£86.78	16/04/18	Stihl filing kit 4mm
662	£92.11	£15.35	£76.76	£0.00	£76.76	16/04/18	
Total	£203.16	£33.86	£169.30	£0.00	£169.30		
Totton Timber CO.Ltd							
646	£57.02	£9.50	£47.52	£0.00	£47.52	13/03/18	
Total	£57.02	£9.50	£47.52	£0.00	£47.52		
Visionict							
663	£1,230.00	£205.00	£1,025.00	£0.00	£1,025.00	08/03/18	Design and Development
Total	£1,230.00	£205.00	£1,025.00	£0.00	£1,025.00		
Total	£33,781.99	£1,107.76	£32,674.23	£950.00	£32,674.23		
						VAT Creditor	£0.00
						Other creditors	£0.00
						Trade Creditors	£32,674.23
						All Other Creditors	£32,674.23

Closing Expenditure Prepayments

Start of year 01/04/17

Payments with advance dates on or after 01/04/18

Tn no	Gross	Vat	Net Advance	Type	Paid to
			date		
478	£404.31	£67.38	£336.92	16/07/18 Spread prepayment	EDGE IT Systems Ltd
	£1,190.04	£198.34	£991.70		
Total	£404.31	£67.38	£336.92		

For spread prepayments the top line shows the prepaid amount, whilst underneath the full amount is shown.

Closing Receipts in Advance

Start of year 01/04/17

Receipts with advance dates on or after 01/04/18

Tn no	Gross	Vat	Net Advance Type date	Received from	Inv. No.	Description
122	£510.00	£0.00	01/04/18 Prepayment	Whiteley Wanderers Football		hire of football pitch
Total	£510.00	£0.00	£510.00			

For spread prepayments the top line shows the prepaid amount, whilst underneath the full amount is shown.

Explanation of variances – pro forma

Name of smaller authority: BURSLETON PARISH COUNCIL

County area (local councils and parish meetings only): HAMPSHIRE

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 Precept or Rates and Levies	121,270	131,875	10,605	8.74	
Box 3 Total other receipts	27,502	21,761	5,741	20%	Due to County Council Grants 3,540 received in 2016/17
Box 4 Staff costs	61,490	61,582	92	-	
Box 5 Loan interest/capital repayments	0	0	0	-	
Box 6 All other payments	66,970	72,162	5,192	7.75	
Box 9 Total fixed assets & long term investments & assets	482,153	483,952	1,799		
Box 10 Total borrowings	0	0	0		
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: N/A				