

Smaller authority name: **MARDEN PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 11 June 2019 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2019, these documents will be available on reasonable notice by application to:</p> <p>(b) Parish Clerk 07789 322771 parish.clerk@mardenherefordshire-pc.gov.uk</p> <p>commencing on (c) Wednesday 12 June 2019</p> <p>and ending on (d) Tuesday 23 July 2019</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 1 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-littlejohn.com)</p> <p>5. This announcement is made by (e) Alison Sutton, Responsible Financial Officer</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2019 for 2018/19 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

<p>For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.</p>	<p>If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i>.</p>
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Herefordshire Association of Local Councils (HALC)

Internal Audit Service

INTERNAL AUDIT REPORT

Final Marden Parish Council 2018/19

1. Introduction

Herefordshire Association of Local Councils has carried out an end of year Internal Audit review.

2. 2018/19 Internal Audit recommendations?

No	Detail	Actioned
1	It should be made clearer how Budget monitoring is signed off by the Parish Council.	Part
2	All payments approved must be approved gross and not net of VAT as is currently done.	Yes
3	Bank Reconciliations to be done in the form recommended by the External Auditors	Yes
4	With regards to Marden Recreation Ground Trust monies arrangements should be made to rename account as Marden PC Custodian Trustee and in future no transactions for MRGT to be done through the Parish Councils account	Yes
5	It should be made clearer how the Clerks standard hours have been authorised by the Parish Council.	Yes

3. Scope of Audit

The scope of the audit covered

- 3.1 Budgeting
- 3.2 Accounting records and supporting documents
- 3.3 Bank Reconciliation
- 3.4 Investments
- 3.5 Income
- 3.6 Standing Orders and Financial Regulations
- 3.7 Petty Cash
- 3.8 Employment
- 3.9 VAT
- 3.10 Fixed Assets and Equipment
- 3.11 Risk Management
- 3.12 Annual Return 2019
- 3.13 Exempt Criteria
- 3.14 Exercise of Public Rights
- 3.15 Trusts

4. Findings of the Audit

	Scope	Observation	Pass	Rec
4.1	Budgeting	Although minute 9/10/17 (7) states resolved to adopt draft budget and precept requirement as recommended by working party, there is no mention of precept amount in the minutes and the approved budget was not evidenced as part of the approved minutes Budget reports do not show variances	No	R.1 R.2 R,3
4.2	Accounting records and supporting documents	Several cheques were cancelled and destroyed	Yes	R.4
4.3	Bank Reconciliations		Yes	
4.4	Investments		N/a	
4.5	Income		Yes	
4.6	Standing Orders and Financial Regulation		Yes	
4.7	Petty Cash		N/a	
4.8	Employment		Yes	
4.9	VAT		Yes	
4.10	Fixed Assets and Equipment		Yes	
4.11	Risk Management	Although risks are reviewed the Risk Register is not in the format recommended in the Practitioners Guide to Proper Practices	Yes	R.5
4.12	Annual Return		Yes	
4.13	Exempt Criteria met		N/a	
4.14	Exercise of public rights		Yes	
4.15	Trusts		N/a	

5. Recommendations

- 5.1 The Parish Council minute approving the precept must state the figure of the precept amount it is approving.
- 5.2 The approved budget must be evidenced as part of the minutes when approved by the Parish Council.
- 5.3 Budget Monitoring Reports should show the variance between budget and actual.
- 5.4 When cheques are cancelled part of the cancelled cheque should be left attached to the stub
- 5.5 The Risk register should be in the format recommended in the Practitioners Guide to Proper Practice

6. Annual Return- Internal Control Objective

	Objective	Yes	No	Not Covered	Rec No
A	Appropriate accounting records have been kept properly through the year	√			
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for	√			R.4
C	This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	√			R.5
D	The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate		√		R.1 R.2 R.3
E	Expected income was fully received, based on correct prices, promptly 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	
G	Salaries to employees and allowances to members were paid in accordance this authority 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 cashbook supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded	√			
K	If the authority certified itself as exempt from assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt(<i>not covered should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)			N/a	
L	During the Summer of 2018 this authority has correctly proved the proper opportunity for the exercise of public rights in accordance with the requirements of the accounts and Audit Regulations			N/a	
M	Trust funds(including charitable) The council met its responsibility as a trustee			N/a	

R.A.FORD

 On Behalf of HALC Internal Audit Services
 May 2019

Annual Internal Audit Report 2018/19

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Marden Parish Council NAME OF AUTHORITY

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 2019.

The internal audit for 2018/19 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.			NO PETTY CASH
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. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)			N/A
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable ✓

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

Name of person who carried out the internal audit

02nd May 2019 to 14th May 2019 DD/MM/YY

EM HALC Internal Audit Services IDITOR

Signature of person who carried out the internal audit

Halc Internal Audit Services

Date

21-05-19 YY

*If the response is 'no' you must include a note to 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 2018/19

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We acknowledge as the members of:

MARDEN 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 2019, 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.		✓	<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
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

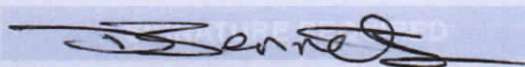
10/06/2019

and recorded as minute reference:

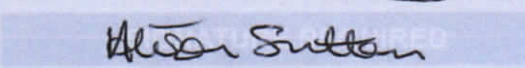
7.1

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

Chairman



Clerk



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

Authority web address

www.mardenherefordshire-pc.gov.uk

MARDEN PARISH COUNCIL

EXPLANATIONS FOR 'NO' RESPONSE TO ANNUAL GOVERNANCE STATEMENTS

Statement 1 – response 'No'

Recommendations of Internal Auditor considered and following actions initiated:

- 5.1 Parish Council minutes approving the precept stating the precept figure initiated for 2019-20
- 5.2 Parish Council minutes stating the approved budget figure initiated for 2019-20
- 5.4 Part of cancelled cheque left attached to relevant cheque stub initiated from 10.6.19
- 5.5 Risk Register amended to format recommended in the Practitioner's Guide to Proper Practice for adoption on 10.6.19

Statement 7 – response 'No'

Recommendation of Internal Auditor considered and following action initiated:

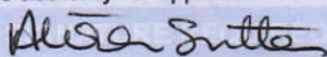
- 5.3 Actions agreed with Internal Auditor following audit of 2017-18 accounts continue, in addition budget monitoring reports show variance between budget and actual from 10.6.19

MARDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	20,106	76,104	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	46,000	46,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	54,693	10,241	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	9,970	11,429	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	34,725	57,854	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	76,104	63,062	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	76,104	63,062	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	10,563	11,581	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, 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 2019 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 10/06/2019

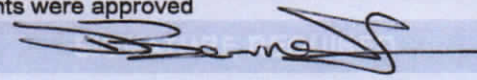
I confirm that these Accounting Statements were approved by this authority on this date:

10/06/2019

as recorded in minute reference:

7.2 MINUTE REFERENCE

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





Bank reconciliation

Name of smaller authority: MARDEN PARISH COUNCIL

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

Financial year ending 31 March 2019

Prepared by: Alison Sutton, Parish Clerk/Responsible Financial Officer

Date: 13 April 2019

Balance per bank statements as at 31 March 2019:		
Current account	£	£
	<u>63,346.98</u>	
		<u>63,346.98</u>
Less: any unrepresented cheques at 31 March 2019		
C/N 1283	(200.00)	
C/N 1442	<u>(84.50)</u>	
		<u>(284.50)</u>
Net balances as at 31 March 2019		<u>63,062.48</u>

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

CASH BOOK:

Opening Balance 1 April 2018	76,104.16	
Add: Receipts in the year	56,240.72	
Less: Payments in the year	(69,282.40)	
Closing balance per cash book as at 31 March 2019		<u>63,062.48</u>

**MARDEN PARISH COUNCIL
HEREFORDSHIRE**

Explanation of Variances

Box on section 2	2018 £	2019 £	Variance increase (+) or decrease (-)	% (Variance divided by 2018 figure multiplied by 100)	Explanation (If more than £250 or 15%)
Box 2 Precept	46,000	46,000	0	0	0
Box 3 Other receipts	54,693	10,241	-44,452	81.3	Decrease £36,188, no funds received by parish council as Custodian Trustee for Marden Recreation Ground Trust Decrease £2,391 in VAT refund, less VAT paid in 2017-18 Decrease £2,591, less receipts for green sacks Decrease £1,197 from neighbouring parish for joint use of Speed Indicator Device Decrease £2,203, no donations for play equipment Decrease £673, no Lengthsman grant Increase £421, repayment for unspent grant given in 2017-18 Increase £353 in donations for Community Facility. Ringfenced currently for future work Increase £41, bank interest
Box 4 Staff costs	9,970	11,429	1,549	15.5	Increase from GDPR and legal work
Box 6 All other payments	34,725	57,654	22,929	60.0	Decrease £3,236 in purchase of green sacks Decrease £155, less training Decrease £2,678, less traffic management costs no equipment bought Decrease £118, less room hire for meetings Decrease £39, less storage for the village clock as moved to permanent site Decrease £309, less general parish maintenance Decrease £4,429, less grants and donations to local organisations Decrease £1,979, no local election Decrease £3,485, no play equipment bought Decrease £2,938, no legal fees Increase £36,229, funds held as Custodian Trustee transferred to Marden Recreation Ground Trust Increase £1,013, new bus shelter built Increase £1,663, GDPR implementation costs, new website domain and emails Increase £90, subscription costs increased Increase £1,846, Lengthsman costs as no grant received Increase £56, increase in postage and stationery costs Increase £350, audit fees up as Internal Audit by county organisation Increase £84, more VAT to pay Increase £300, planning costs advice Increase £139, community facility working group costs

Box 9 Total fixed assets	10,563	11,581			Increase £1,016, old bus shelter demolished, new shelter built
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Payments over £100 made by Marden Parish Council in 2018-19

Date of payment	Purpose of payment	Cost (including VAT)
09/04/2018	Lengthsman	£120.00
09/04/2018	Clerk's salary & expenses, refund of PC items purchased by Clerk	£1,973.28
09/04/2018	HM Revenue & Customs on behalf of Clerk	£401.00
09/04/2018	Green sacks	£760.00
11/04/2018	Potholing material	£813.60
14/05/2018	Lengthsman	£660.00
14/05/2018	Parish freighter	£800.00
15/05/2018	Insurance	£543.38
21/05/2018	Website	£125.00
11/06/2018	Lengthsman	£276.00
11/06/2018	Lengthsman	£360.00
11/06/2018	Potholing material	£765.60
11/06/2018	Website	£100.68
11/06/2018	Room hire	£267.50
11/06/2018	Website	£240.00
09/07/2018	Lengthsman	£384.00
09/07/2018	Banners	£240.00
09/07/2018	Clerk's salary & expenses, refund of PC items purchased by Clerk	£2,897.50
09/07/2018	HM Revenue & Customs on behalf of Clerk	£665.68
09/07/2018	Grant/donation	£200.00
09/07/2018	Grant/donation	£1,150.00
13/08/2018	Lengthsman	£2,028.00
13/08/2018	First aid cover for event	£138.00
13/08/2018	Audit fee	£480.00
29/08/2018	Speed Indicator Device repair	£234.00
10/09/2018	Lengthsman	£444.00
10/09/2018	Audit fee	£180.00
10/09/2018	Website	£180.00
08/10/2018	Lengthsman	£294.00
08/10/2018	Clerk's salary & expenses, refund of PC items purchased by Clerk	£2,810.36
08/10/2018	HM Revenue & Customs on behalf of Clerk	£719.74
08/10/2018	Lengthsman	£360.00
08/10/2018	Grant/donation	£125.00
05/11/2018	Lengthsman	£1,146.00
05/11/2018	Website	£1,530.00
10/12/2018	Lengthsman	£108.00
14/01/2019	Training	£120.00
14/01/2019	Clerk's salary & expenses, refund of PC items purchased by Clerk	£2,159.20
14/01/2019	HM Revenue & Customs on behalf of Clerk	£472.02
30/01/2019	Notices for bridges	£156.00
30/01/2019	Bidwell Henderson Costs Consultants Ltd	£360.00
11/02/2019	DC Gardening Services	£180.00
11/03/2019	DC Gardening Services	£1,703.40
11/03/2019	Banners	£432.00
11/03/2019	Parish freighter	£816.00
11/03/2019	Subscription to county association	£854.88
11/03/2019	Transfer of funds to Marden Recreation Ground Trust	£36,220.94
11/03/2019	Grant/donation	£600.00