

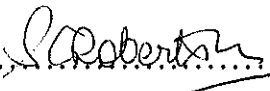
Martlesham Parish Council

Parish Room
Felixstowe Road
Martlesham
Woodbridge
Suffolk IP12 4PB

Clerk: Mrs Susan Robertson
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Website: <http://martlesham.onesuffolk.net>

ACCOUNTING STATEMENTS OF THE ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN FOR YEAR ENDED 31ST MARCH 2020

*The Accounting Statements are
unaudited and as published may be
subject to change*

Signed 

Responsible Financial Officer

Annual Governance and Accountability Return 2019/20 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

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 and published **before 1 July 2020**.
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 is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2020
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2019/20

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

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 the Local Audit and Accountability Act 2014.

Annual Governance and Accountability Return 2019-20 Addendum – Coronavirus Emergency Regulation changes

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Owing to the increasing impact of COVID19 MHCLG has made amended Regulations which **extend the statutory audit deadlines for 2019-20** only for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities).

- The requirement for the public inspection period to include the **first 10 working days of July has been removed**
- Instead, smaller authorities must commence the public inspection period **on or before 1 September 2020**
- The AGAR must be approved and published by **31 August 2020 at the latest** or may be approved earlier, wherever possible.

This means that the period for the exercise of public rights can now be held any time after the approval of the accounts and AGAR as long as it is commenced on 1 September at the latest.

Authorities should publish the dates of their public inspection period. If this is significantly earlier or later than in previous years they should inform the public through their websites (where available) of the reasons why they are departing from normal practice for 2020.

- The publication date for final, audited, accounts will move from **30 September to 30 November 2020** for all local authorities.

This is the date by which the Part 3 AGAR Sections 1, 2 and 3 including the completed External Auditor Report and Certificate must be published.

This does not apply to an authority that has certified itself as exempt and submitted a Certificate of Exemption to the external auditor.

The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

In relation to the meetings needed to approve the accounts and AGAR, MHCLG has made separate Regulations to enable meetings to be held remotely, and to hold and alter the frequency and occurrence of meetings without the need for further notice.

The provisions for remote meetings apply to all authorities **EXCEPT** Parish Meetings who must hold a public meeting and approve the AGAR before 31 August.

Separate changes to allow remote meetings apply to Internal Drainage Boards.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- 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 (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial 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 full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that 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 Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period 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 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 **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
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', has an explanation been published?	N/A	
Section 2	Has the authority'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?	✓	
	Has the bank reconciliation as at 31 March 2020 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

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

Annual Internal Audit Report 2019/20

MARTLESHAM PARISH COUNCIL, SUFFOLK

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 2020.

The internal audit for 2019/20 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. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

NO
PETTY
CASH

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

07/07/20

DD/MM/YY

DD/MM/YY

Name of person who carried out the internal audit

ENT D. J. HUNT INTERNAL AUDITOR

Signature of person who carried out the internal audit

DJ Hunt REQUIRED

Date

07/07/20

*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 2019/20

We acknowledge as the members of:

MARTLESHAM PARISH COUNCIL, SUFFOLK

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 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.	✓			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 authority 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 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.	✓			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 meet the needs of this smaller authority.
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 authority 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.
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, as a body corporate, 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 and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

15/07/20

and recorded as minute reference:

RESOLUTION C2020/7K

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

Chairman

M Williamson

Clerk

S Robertson

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

<http://martlesham.onesuffolk.net>

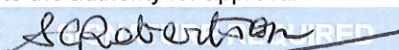
Section 2 – Accounting Statements 2019/20 for

MARTLESHAM EN PARISH COUNCIL, SUFFOLK

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	161,674	185,085	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	143,000	143,641	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,359	51,426	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	71,837	81,794	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 authority's borrowings (if any).
6. (-) All other payments	55,111	77,454	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	185,085	220,904	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	185,204	218,398	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	237,726	272,298	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.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

10/07/20

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

15/07/20

as recorded in minute reference:

RESOLUTION REC2020/7m

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



Section 3 – External Auditor Report and Certificate 2019/20

In respect of

MARTLESHAM PARISH COUNCIL, SUFFOLK

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2019/20

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2020.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

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

Martlesham Parish Council 2019/20

Bank - Cash and Investment Reconciliation as at 31 March 2020

	<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>			
1	31/03/2020 Barclays Current A/c 70614211	93,041.03	
2	06/06/2014 Closed	0.00	
3	31/03/2020 Active Saver 13630498	32,597.55	
4	31/03/2014 Closed	0.00	
5	31/03/2014 Closed	0.00	
6	31/03/2020 Base Rate Reward 43450198	41,856.80	
7	31/03/2020 CBS Notice Council Saver	58,055.47	
			225,550.85
<u>Unpresented Payments</u>			
1	04/12/2019 105791	13.50	
1	04/03/2020 105856	20.70	
1	20/03/2020 105863	1,318.35	
1	31/03/2020 105868	180.00	
1	31/03/2020 105869	1,232.45	
1	31/03/2020 105870	23.40	
1	31/03/2020 105871	222.26	
1	31/03/2020 105872	271.20	
1	31/03/2020 105873	80.70	
1	31/03/2020 105874	300.00	
1	31/03/2020 105875	3,390.00	
1	31/03/2020 105876	10.00	
1	31/03/2020 105877	20.00	
1	31/03/2020 105878	10.00	
1	31/03/2020 105879	20.00	
1	31/03/2020 105880	10.00	
1	31/03/2020 105881	10.00	
1	31/03/2020 105882	10.00	
1	31/03/2020 105884	10.00	
			7,152.56
			218,398.29
<u>Receipts not on Bank Statement</u>			
0	31/03/2020 All Receipts Cleared	0.00	
			0.00
			218,398.29 (Box 8)
<u>Closing Balance</u>			
<u>All Cash & Bank Accounts</u>			
1	Barclays Current A/c	85,888.47	
2	Barclays Business Saver	0.00	
3	Active Saver	32,597.55	
4	Cambridge BS 1 Yr Saver Bond	0.00	
5	Barclays Treasury Deposit	0.00	
6	Barclays Base Rate Reward	41,856.80	
7	CBS Notice Council Saver	58,055.47	

Martlesham Parish Council 2019/20

Bank - Cash and Investment Reconciliation as at 31 March 2020

<u>Account Description</u>	<u>Balance</u>
Other Cash & Bank Balances	0.00
Total Cash & Bank Balances	<u>218,398.29</u>

Martlesham Parish Council 2019/20

Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2020

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>	
	Total Reserves	185,085.06	220,903.60	(Box 7)
100	Debtors	592.92	670.50	
105	VAT Control A/c	2,546.14	2,255.85	
	Less Total Debtors	3,139.06	2,926.35	
500	Creditors	14.87	421.04	
510	Accruals	3,243.25	0.00	
	Plus Total Creditors	3,258.12	421.04	
	Equals Total Cash and Bank Accounts	185,204.12	218,398.29	(Box 8)
200	Barclays Current A/c	53,356.45	85,888.47	
202	Active Saver	32,532.49	32,597.55	
205	Barclays Base Rate Reward	41,691.88	41,856.80	
206	CBS Notice Council Saver	57,623.30	58,055.47	
	Total Cash and Bank Accounts	185,204.12	218,398.29	

Explanation of variances 2019/20

Name of smaller authority: **MARTLESHAM PARISH COUNCIL**

County area (local councils and parish meetings only): **SUFFOLK**

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	2018/19 £	2019/20 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 <i>Precept or Rates and Levies</i>	143,000	143,641	641	0.45%	Not required
Box 3 <i>Total other receipts</i>	7,359	51,426	44,067	598.82%	<p>CIL Received: 18/19 £0; 19/20 £35,072 Grants Received: 18/19 £3,125; 19/20 £14,912 Interest Received: 18/19 £634; 19/20 £662</p> <p>Subtotal: Difference £ +35,072 +11,787 + 28 +46,887</p> <p>Village Fete receipts: 18/19 £587; 19/20 £345 PWCG receipts: 18/19 £2,473; 19/20 £95 Miscellaneous income: 18/19 £540; 19/20 £340</p> <p>Subtotal: -242 -2,378 - 200 -2,820</p> <p>Variance £44,067</p> <p>The major difference is accounted for by the receipt of Community Infrastructure Levy (CIL) for the first time this financial year. In 2018/19 grants were received for the Village Fete £925, framed entrances on The Common £1,000 and display boards for The Common £1,200; in 2019/20 the funds of £14,912 were for the development of a parish trim trail with outdoor gym equipment. Village Fete receipts were down in 2019/20 as donations received in the financial year were refunded due to the cancellation of the July 2020 fete in March 2020 as a result of the coronavirus pandemic. The Portal Woodlands Conservation Group (PWCG) receipts were significantly higher in 18/19 due to donations for tree work, logs & participating in litter picks totally £180; a litter pick award from East Suffolk Council of £200; a Community Enabling Budget grant for a memorial display board of</p>

								£1,500; and £593 receipt in settlement of an insurance claim for stolen equipment, total: £2,453. In 2019/20 only £75 was received in donations and £20 as a litter pick incentive.	
Box 4 Staff costs	71,837	81,794	9,957	13.86%				Not required	
Box 5 Loan interest/ capital repayments	0	0	0	0%				Not required	
Box 6 All other payments	55,111	77,454	22,343	40.54%			There were a number of variations in expenditure but key differences were: Development of Play Areas: 18/19 £0; 19/20 £30,995 Community Orchard: 18/19 £0; 19/20 £1,041 Subtotal	£ +30,995 + 1,041 +32,036	
							New computers: 18/19 £2,898; 19/20 £0 Play Equipment maintenance: 18/19 £7146; 19/20 £916 Bus shelters: 18/19 £530; 19/20 £0 Subtotal	£ -2,898 -6,230 - 530 - 9,658	
							Variance	£22,378	
Box 9 Total fixed assets & long term investments & assets	237,726	272,298	34,572	14.54%			The development of a new trim trail, establishment of a Community Orchard and enhancement of safety surfacing at an existing play area largely account for the increase in expenditure. No expenditure on computers and a reduction in need for maintenance of play areas and bus shelters in 2019/20 reduced outgoings in these areas.	Not required	
Box 10 Total borrowings	0	0	0	0.00%				Not required	
Explanation for 'high' reserves	Box 7 (£220,904) is not more than twice Box 2 (£143,641) therefore no explanation for 'high' reserves is needed.								