

Annual Governance and Accountability Return 2019/20 Part 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to certify themselves as exempt from a limited assurance review

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

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

Publication Requirements

Smaller authorities **must** publish various documents on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2019/20**, page 4
- **Section 1 – Annual Governance Statement 2019/20**, page 5
- **Section 2 – Accounting Statements 2019/20**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Providing the authority certifies itself as exempt, and completes and publishes the Annual Governance and Accountability Return, there is **no** requirement for the authority to have a limited assurance review.

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

The cost to the smaller authority for the review will be **£200 +VAT**.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Part 2 of the Annual Governance and Accountability Return 2019/20, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2020. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than 30 June 2020. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness at the meeting at which it is signed off.
- **You should inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The 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 approved accounts and accounting records can be inspected. Whatever period the RFO sets **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 been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
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?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	✓	

* *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

Certificate of Exemption – AGAR 2019/20 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2020, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2020 and a completed Certificate of Exemption is submitted no later than 30 June 2020 notifying the external auditor.

Heslington Parish Council

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

Total annual gross income for the authority 2019/20: £18166.66

Total annual gross expenditure for the authority 2019/20: £16290.34

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

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

- The authority was in existence on 1st April 2016
- In relation to the preceding financial year (2018/19), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

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

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 1 July 2020. **By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

R. Hill

Date

23/06/2020

I confirm that this Certificate of Exemption was approved by this authority on this date.

23/06/2020

Signed by Chairman

P. Branley

Date

as recorded in minute reference:

4-1

Email of Authority

heslingtonpc@outlook.com

Telephone number

01904 468773

*Published web address

<https://www.heslington.org.uk>

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

Annual Internal Audit Report 2019/20

Heslington 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 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.			PETTY CASH NOT HELD
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.		✓	NOT SEEN ON WEBSITE AT CURRENT DATE
M. (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

11/06/2020

Name of person who carried out the internal audit

JANET BENNETT
YORKSHIRE INTERNAL AUDIT SERVICES

Signature of person who carried out the internal audit

Janet Bennett

Date

17/06/2020

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

Heslington Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

Statement	Response			Explanation
	Yes	No	N/A	
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	<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

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

23/04/2020

and recorded as minute reference.

4.3

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

Chairman

P. Bramley

Clerk

RATUL

Section 2 – Accounting Statements 2019/20 for

Heslington Parish Council

	Year ended		Notes and particulars
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	22629	29150	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	14780	16000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (-) Total other receipts	9968	2167	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	8356	10579	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	9871	5712	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	29150	31026	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	29150	31026	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	75360	75360	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 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

FAHUM

Date

23/06/2020

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

23/06/2020

as recorded in minute reference:

L.L.

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

P. Branley

YORKSHIRE INTERNAL AUDIT SERVICES
26 STOCKWELL ROAD KNARESBOROUGH NORTH YORKSHIRE HG5 0JZ
TELEPHONE 01423 797817

Mrs Fiona Hill
Clerk to Heslington Parish Council
The Byre
Fieldhouse Farm
Thornton-le-Clay
York
YO60 7QA

Dear Mrs Hill

**To the Chairman and Members of Heslington Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2020**

I am pleased to inform you that the internal audit is complete. Appropriate tests and checks were carried out on the accounts and internal controls to confirm that the systems of financial and other controls over the council's activities and operating procedures are effective. Unfortunately, no visit to the council was possible this year as the timing of the audit coincided with changed working and travel arrangements due to the pandemic, therefore the audit has been carried out online and by discussion with the clerk. Following that I can confirm that internal controls are operating as expected and there are no matters to give cause for concern.

Some minor matters were discussed and action agreed where necessary with the clerk.

The current situation on the matter raised in my previous report is noted in the paragraphs below. There is one new matter to bring to the attention of members also noted below.

The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2019/20 has been completed as required.

Yorkshire Bank Account

My previous report noted the difficulty of obtaining proof of balance for this account for the previous two years. The original passbook was lost and as Yorkshire Bank apparently consider this a dormant account, they will not issue a new one or send statements, last year they provided a print of the balance but not a statement. The problem appears to be due to change of signatories that Yorkshire Bank have not been made aware of.

Heslington Parish Council

Bank Reconciliation as at 31 March 2020

Balance b/f 01 April 2019	29149.73
Add receipts	18166.66
	<u>47316.39</u>
Less payments	16290.34
Balance c/f	<u>31026.05</u>

Balance at bank and in hand:

Investment account	7230.09
Current account	23982.47
Petty Cash	<u>0.00</u>
	<u>31212.56</u>

Unpresented items:

Ref Amount

1858	89.51
1859	97.00

0.00

186.51

31026.05

0.00

Made up off:

Ring-Fenced Funding:

Transparency Code	836.06
	<u>836.06</u>

Earmarked Reserves 2018-2019

Article 4 (2) Direction	4000.00
Neighbourhood Planning	5858.84
Meeting Room Refurbishment	<u>4000.00</u>
	<u>13858.84</u>

Parish Council Funds:

16331.15

General Reserve: Good Practice = 6-18 Months

6 Months =	3.58
18 Months =	10.74

31026.05

0.00

HESLINGTON PARISH COUNCIL

RECEIPTS 2019 -2020

Inc&Exp 18166.66
 S/b Zero 0.00

Date	Payee	Description	Reference Amount	Precept	VAT	Misc	DT	Interest	18166.66
			<u>18166.66</u>	<u>16000.00</u>	<u>786.12</u>	<u>0.00</u>	<u>1366.10</u>	<u>14.44</u>	18166.66
			7.22					7.22	0.00
01/04/2019	Yorkshire Bank	Gross Interest							0.00
07/05/2019	CYC	Precept	7697.50	7697.50					0.00
08/05/2019	CYC	Precept	302.50	302.50					0.00
25/06/2019	HMRC	VAT	786.12	786.12					786.12
27/09/2019	CYC	Precept	8000.00	8000.00					0.00
17/01/2020	CYC	DT	1366.10			1366.10			0.00
04/07/2019	Yorkshire Bank	Interest	3.58					3.58	0.00
03/01/2020	Yorkshire Bank	Interest	3.64					3.64	0.00

Transparency

18166.66
 0.00
 0.00
 0.00
 786.12
 0.00
 0.00
 0.00
 0.00
 0.00
 0.00

HESLINGTON PARISH COUNCIL

PAYMENTS 2019-2020

16290.34
0.00

Date	Payee	Description	Cheque	Amount	Insurance	Clerk	Lengthmen	Subs	Grants	Maint	Meet Room	Exposures	Audits	Transparency Code	Newletter	NP	Grass Cutting	Website	VAT
16/04/2019	David Murray	Salary	1796	16290.34	519.83	4734.00	5845.32	628.00	1323.70	1427.05	78.00	148.18	500.00	0.00	388.00	96.00	100.00	95.00	357.26
16/04/2019	Fiona Hill	Salary	1797	339.38		280.38													
16/04/2019	PKF Littlejohn	External Audit 2018-2019	1798	240.00									200.00						40.00
21/05/2019	Fiona Hill	Salary	1799	295.02		295.02													
21/05/2019	David Murray	Salary	1800	372.49		372.49													
21/05/2019	HMRC	PAYE	1807	928.80		420.00	508.80												
21/05/2019		Cancelled	1808																
21/05/2019	Fiona Hill	Expenses	1809	42.07						10.74		42.07							
21/05/2019	Fiona Hill	Home Working Allowance	1810	46.80								46.80							
21/05/2019	Zurch	Insurance	1811	519.83	519.83														
21/05/2019	Yorkshire Internal Audit Services	Internal Audit	1811	300.00									300.00						
21/05/2019	York Print Company	Newsletter	1813	97.00											97.00				
21/05/2019	Focus 4 Print	NP	1814	96.00															
21/05/2019	Deans Garden Centre	Plaster Plants	1815	10.74															
21/05/2019	YLCA	Subscription	1816	583.00			583.00												
18/06/2019	David Murray	Salary	1817	355.91		355.91													
18/06/2019	Fiona Hill	Salary	1818	287.70		287.70													
18/06/2019	HMRC	PAYE	1818	287.70		215.40	266.40												
18/06/2019	York Environment Forum	Subscription	1819	483.80															
21/06/2019	ICO	Subscription	1820	10.00			10.00												
16/07/2019	David Murray	Salary		35.00			35.00												
16/07/2019	Fiona Hill	Salary	1821	355.91		355.91													
16/07/2019	Holmefield Properties	Venue Rent	1822	287.70		287.70					8.00								
20/08/2019	Fiona Hill	Salary	1823	8.00															
20/08/2019	David Murray	Salary	1824	287.70		287.70													
17/09/2019	Fiona Hill	Salary	1825	355.91		355.91													
17/09/2019	David Murray	Salary	1826	287.70		287.70													
17/09/2019	JD Electrical	Meeting Room Gas Boiler Service	1827	355.91															
17/09/2019	JD Electrical	Meeting Room Gas Boiler Service	1828	300.00					300.00										
17/09/2019	York Print Company	Newsletter	1829	84.00							70.00								14.00
15/10/2019	Fiona Hill	Cancelled	1830	97.00															
15/10/2019	David Murray	Salary	1831	287.70		287.70													
15/10/2019	HMRC	PAYE	1833	355.91		355.91													
18/11/2019	Fiona Hill	Salary	1834	481.80		215.40	266.40												
18/11/2019	David Murray	Salary	1835	287.70		287.70													
18/11/2019	B&Q	Planter Plants	1836	355.91															
18/11/2019	Jack Barber	Website Hostings	1837	10.00						10.00									
17/12/2019	Fiona Hill	Salary	1838	95.00		287.70												95.00	
17/12/2019	David Murray	Salary	1839	287.70		287.70													
17/12/2019	BH Groundworks Ltd	Bench Bases	1840	355.91															
21/01/2020	Fiona Hill	PAYE	1841	1620.00		215.40	266.40												270.00
21/01/2020	David Murray	Salary	1842	481.80		287.70													
21/01/2020	HMRC	PAYE	1843	355.91		355.91													
21/01/2020	Eurotrade	Hand Hoop	1844	7.99															
21/01/2020	TG Curt & Son	Fire Extinguisher Service	1845	71.58															
21/01/2020	York Print Company	Newsletter	1846	97.00															
18/02/2020	David Murray	Salary	1847	287.70		287.70													
18/02/2020	F & F Hawkswell	Grass Cutting	1848	355.91															
18/02/2020	Heslington Sportsfield	Grass Cutting	1851	1023.70					1023.70										
17/03/2020	Fiona Hill	Salary	1852	215.40		215.40													
17/03/2020	David Murray	Salary	1853	266.40		215.40	266.40												
17/03/2020	HMRC	PAYE	1853	266.40		215.40	266.40												
17/03/2020	Fiona Hill	Expenses	1855	41.25															41.25
17/03/2020	Amazon	Ink Cartridge	1855	58.06															58.06
17/03/2020	Fiona Hill	Salary	1857	72.30		72.3													
17/03/2020	David Murray	Salary	1858	89.51			89.51												
17/03/2020	York Print Company	Newsletter	1859	97.00											97.00				