End of Year Finance Report 2021/22 & Approved Estimates 2022/23

2020/21		REVENUE ESTIMATES	2021/22			2022/23
Actual		EXPENDITURE (£)	Approved Estimate	Revised Estimate	Actual Outturn	Approved Estimate
	Ref	**General Administration**				
6,830	10	Clerk's Salary/Allowance	6,830	6,830	6,830	6,830
828	11	Insurances	1,300	1,300	851	1,400
200	12	Audit Fee	200	200	0	200
480	13	Hire of Meeting Halls	480	480	288	500
813	14	Website, Broadband & IT Consumables	650	650	781	800
18	15	Postage & sundry items	25	25	31	25
16	16	Stationery,books etc	20	20	0	20
40	17	Remembrance Day Wreath	40	40	50	50
623	18	Essex Association of Local Councils	630	630	641	650
231	19	Subscriptions	240	240	263	250
0	20	Election Costs	0	0	0	0
0	21	Chairman's Allowance	150	150	218	225
13	22	Other General Expenses	0	0	22	0
10,092		**Sub-total**	**10,565**	**10,565**	**9,974**	**10,950**
		Amenities				
3,200	30	Grass Cutting Contract	3,200	3,200	3,200	3,400
314	31	Hedge Cutting Contract	285	285	314	300
190	32	Tree/Hedge planting/maintenance	500	500	300	500
130	34	Playground Inspection/Maintenance	120	120	579	400
0	35	Public Seats	500	500	100	300
103	36	Bus shelters/Telephone Box	120	120	111	160
0	38	Flower Beds	50	50	0	50
0	39	Litter Control	0	0	0	0
0	40	Flower Festivals	70	70	0	0
17	41	Gen repairs & maintenance	250	250	279	250
3,953		**Sub-total**	**5,095**	**5,095**	**4,883**	**5,360**
		Regulation & Enforcement				
0	57	Speedwatch Scheme	0	152	152	200
1,871	63	Community Protection Team	2,000	2,000	2,420	2,200
1,871		**Sub-total**	**2,000**	**2,152**	**2,571**	**2,400**
		Projects & Other Expenditure				
1,665	50	Neighbourhood Plan (General Fund)	2,794	2,794	1,050	2,400
665	51	Neighbourhood Plan (Grant Fund)	0	0	0	0
0	52	Beacon Lighting Event Jubilee	0	0	0	500
0	54	Replace Village Signs	2,400	2,400	0	2,700
0	55	Develop Website	0	0	0	0
450	56	Paint telephone kiosk	100	100	0	100
	58	Speed display equipment	0	0	0	0
0	65	New Notice Board	700	1,342	1,372	0
2,780		**Sub-total**	**5,994**	**6,636**	**2,422**	**5,700**
18,696		**TOTAL EXPENDITURE**	**23,654**	**24,448**	**19,850**	**24,410**
		INCOME (£)				
25		Interest - Income Bonds	30	30	3	30
12		Interest - Bank Accounts	40	40	3	40
69		Rents & Wayleaves	12	12	12	12
665		Neighbourhood Plan Grant	0	0	0	0
0		Other/ Village sign Insurance claim	2,000	2,000	0	0
771		**TOTAL INCOME (£)**	**2,082**	**2,082**	**17**	**82**
17,925		**NET EXPENDITURE (£)**	21,572	22,366	19,832	24,328
		NEIGHBOURHOOD PLAN EARMARKED GRANT SUMMARY				
2,125		Grant Received from Groundwork UK	0	0	0	0
665	51	Estimated/Net Expenditure	0	0	0	0
1,460		Grant refunded	0	0	0	0
0		Grant balance at year end	0	0	0	0

Note: This grant could only be used for specified expenditure incurred in developing a Neighbourhood Plan during the 2020/21 financial year. Grants are issued at a maximum sum and unspent funds are refunded at the end of the finanical year in which they are awarded.

2020/21		2021/22			2022/23
Actual	COUNCIL TAX PRECEPT SUMMARY	Approved Estimate	Revised Estimate	Outturn	Draft Estimate
27,221	Opening Revenue Balance	28,868	28,868	28,868	23,604
19,572	Add PRECEPT	17,102	17,102	17,102	17,054
		0	0		
46,793		45,970	45,970	45,970	40,658
17,925	deduct NET EXP./add NET INCOME	21,572	22,366	19,832	24,328
0	Transfer TO Reserve Fund (1)	0	0		
0	Transfer TO Reserve Fund (2)	0	0		
0	Transfer FROM Reserve Fund	0	0		
28,868	**Closing Revenue Balance (£)**	**24,398**	**23,604**	**26,138**	**16,330**
1274.2	Tax Base for Band D Household	1280.1	1280.1	1280.1	1276.5
£15.36	Band D Household Charge/Precept	£13.36	£13.36	£13.36	£13.36

2020/21			2021/22		
Actual	REVENUE RESERVE	Approved Estimate	Revised	Estimated Outturn	Approved Estimate
504	Jubilee RG - Changing Hut Insurance	504	504	504	504
32,324	Burial Ground Extension (Note 1 below)	32,324	32,324	32,324	32,324
8,692	General (Note 2 below)	8,692	8,692	8,692	8,692
0	Redeemed Treasury Stock 10 Sept 19	0	0	0	0
41,520	**Total**	**41,520**	**41,520**	**41,520**	**41,520**

Note 1.
This reserve comprises £17,895 from redeemed Treasury Stock plus £2,105 from earlier revenue reserves adjustments and £9,324 from previous general balances. A further £3,000 is transferred from the 2020/21 general balances.

Note 2
The general reserve not earmarked.

	LONG TERM RESERVE & INVESTMENTS				
3,000	Funds from Historic Land Sales	3,000	3,000	3,000	3,000
	Redemption of Treasury Stock*	0			
	Re-valuation Adjustment	0			
3,000	**NET LONG TERM RESERVE FUNDS**	**3,000**	**3,000**	**3,000**	**3,000**
	THE COUNCIL'S INVESTMENTS				
0	Treasury Stock*	0	0	0	0
3,000	Nat Savings Income Bond	3,000	3,000	3,000	3,000
3,000	**Total** (to agree with net funds above)	**3,000**	**3,000**	**3,000**	**3,000**
	* See Assets Register for details				

Great Totham Parish Council Accounts 2021/22

Statement of Accounts at 31 March 2022

	2020/21	2021/22
1. Balances brought forward	59,278	59,436
2. (+) precept	19,572	17,102
3. (+) other receipts	771	17
4. (-) staff costs	6,830	6,830
5. (-) loan interest/capital repayments	0	0
6. (-) other payments	13,355	15,060
7. (=) Balances carried forward	59,436	54,665

8. Total cash	59,436	54,665
9. Total fixed assets & long term investments of which:	66,985	66,985
Total long term assets (investments)	3,000	3,000
Total fixed assets	63,985	63,985
10. Total borrowings	0	0

Notes:

1. The above Statement mirrors that of the Department of Communities and Local Government's Annual Governance and Accountability Statement 2021/22 Part 2 for local councils with the addition of box 9 clearly identifying long term investments and fixed assets.
2. Boxes 3 and 6 show net grant receipts and payments after the return of unspent Neighbourhood Plan grants.

I certify that for the year ended 31 March 2022 these accounting statements properly present the receipts and payments of the Council

C R Potter, Clerk to the Council and Responsible Financial Officer

I confirm that these accounting statements were approved at a Council meeting on 11 April 2022

C Adams, Vice-Chairman of the Council

GREAT TOTHAM PARISH COUNCIL
C R Potter, Clerk to the Council
19 Mill Road, Great Totham, Maldon, Essex, CM9 8DH

Tel: Maldon (01621) 891474 Email: greattothamparishcouncil@btinternet.com

Summary General Accounts 2021/22

		2020/21	2021/22
Balances Brought Forward		**(£)**	**(£)**
	General Balance	24,532	24,690
	Reserve Balance	34,747	34,747
	Total	**59,279**	**59,437**
ADD RECEIPTS			
Precept		19,572	17,102
Other Receipts:			
Rents & Wayleaves		69	12
Interest		37	6
Grants - Neighbourhood Plan	(net)	665	0
Total Other Receipts:		**771**	**17**
Total Precept & Receipts excluding VAT		**20,343**	**17,119**
VAT Reclaimed		0	0
Total Receipts		**20,343**	**17,119**
DEDUCT PAYMENTS			
General Administration			
Clerk's Salary/allowance		6,830	6,830
Chairman's Allowance (Volunteer Reception)		0	218
Insurances		828	851
Election Expenses		0	0
Other		2,434	1,765
		10,092	**9,664**
Amenities			
Mowing		3,200	3,200
Facilities cost & maintenance		233	1,071
Other		520	614
		3,953	**4,885**
Regulation & Enforcement			
Speedwatch Scheme		0	152
Community Engagement Team		1,872	2,420
		1,872	**2,571**
Non-Recurring			
Neighbourhood Plan (Parish Council Funded)		1,665	1,070
Neighbourhood Plan (Grant Funded)		665	0
Paint Telephone Box		450	0
Notice Board Opp Post Office		0	1,372
		2,780	**2,442**
Total Payments excluding VAT		**18,697**	**19,562**
VAT Paid		1,488	2,040
Total Payments		**20,185**	**21,602**
	General Balance	24,690	20,207
	Reserve Balance	34,747	34,747
Balances Carried Forward	**Total**	**59,437**	**54,954**

Notes:

1. A detailed breakdown can be found in the estimates/end of year report.
2. The amount of VAT paid and received in any one year does not balance due to the timing of claims.
3. Automatic rounding of items may cause a small inaccuracy in totals.

RESERVE ACCOUNTS AND ASSETS (AT YEAR END)

REVENUE RESERVE

	2020/21	2021/22
Opening Balance	34,747	41,520
Transfers In	6,773	0
Transfers Out	0	0
Closing Balance	**41,520**	**41,520**

"Earmarking"	2020/21	2021/22
Balance of Changing Hut Insurance Claim	504	504
Burial Ground	32,324	32,324
General - Not Earmarked	8,692	8,692
Closing Balance	**41,520**	**41,520**

The general reserve includes provision for the replacement of items such as computer/office equipment, mowing equipment etc, although not specifically earmarked amounts, as well as for emergency expenditure.

LONG TERM RESERVE AND INVESTMENTS

Long Term Reserve	2020/21	2021/22
Opening Balance	6,975	3,000
Redeemed Investments	-3,773	0
Adjustment due to redemption value	-202	0
Closing Balance	**3,000**	**3,000**

Long Term Investments at Year End	2020/21	2021/22
Treasury Stock	0	0
Nat Savings Inc Bond	3,000	3,000
Consols	0	0
Total (to agree with Long Term Reserve)	**3,000**	**3,000**

The Long Term Reserve fund is derived from the sale of Council land and supports the Council's revenue expenditure. The fund is invested in NS & I Bonds.

FIXED ASSETS

	2020/21	2021/22
Opening Value	63,985	63,985
Additions	0	0
Removals	0	0
Closing Value	**63,985**	**63,985**

Great Totham Parish Council - Accounts 2021/22

County Area: Essex

BANK RECONCILIATION

BARCLAY'S BANK			
Balance on bank statements on 31 March 2022		£	£
Barclays Deposit Account		26,205.92	
Barclays Current Account		31,178.27	
			57,384.19
Less: uncleared cheques:			
Friends of St Peter's Church	102029	50.00	
Great Totham Village Hall	102033	288.00	
Maldon District Council	102035	1,570.04	
Navigus Planning Ltd	102036	810.00	
Add: unbanked receipts			0.00
Net bank balances at 31 March 2022			**54,666.15**

CASH BOOK

REVENUE ACCOUNT	
Opening cash balance (brt fwd from 31 March 2021)	59,436.74
Add: Receipts for year	17,119.08
Less: Payments for year	21,889.67
Closing balance as cash book at 31 March 2022	**54,666.15**

Prepared by C R Potter, Clerk to the Council and Responsible Financial Officer

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Great Totham Parish Council
ENTER NAME OF AUTHORITY

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 2022, 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.*
			✔	

*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:

DATE 11/04/2022

and recorded as minute reference:

MINUTE REFERENCE 050.22(i)

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

Chairman SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

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

	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.		

www.greattothamparishcouncil.com
ENTER AUDITOR AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2021/22 for

Great Totham Parish Council

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	59,278	59,436	*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	19,572	17,102	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	771	17	*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	6,830	6,830	*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	13,355	15,060	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	59,436	54,665	*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	59,436	54,665	*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	66,985	66,985	*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	N/A	*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 2022 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

SIGNATURE REQUIRED

Date 11/04/22 DD/MM/YYYY

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

DD/MM/YYYY 11/04/2022

as recorded in minute reference:

MINUTE REFERENCE 050.22 (ii)

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

SIGNATURE REQUIRED

Certificate of Exemption – AGAR 2021/22 Form 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

Great Totham Parish Council

certifies that during the financial year 2021/22, 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 2021/22: £17,119

Total annual gross expenditure for the authority 2021/22: £21,890

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 Form 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 2018
- In relation to the preceding financial year (2020/21), 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 the authority website/webpage* before 1 July 2022.
By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date 11/04/2022

I confirm that this Certificate of Exemption was approved by this authority on this date: 11/04/2022

Signed by Chairman

Date 11/04/2022

as recorded in minute reference: 050.22 (iii)

Generic email address of Authority: greattothamparishcouncil@btinternet.com

Telephone number: 01621891474

*Published web address: www.greattothamparishcouncil.com

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 2022. Reminder letters incur a charge of £40 +VAT