

# Annual Governance and Accountability Return 2021/22 Form 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 Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 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** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must 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 on the authority website/webpage **before 1 July 2022**.
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 2022**. 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 2022
  - 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 2021/22

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 the authority website/webpage:

Before 1 July 2022 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 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 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.



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage 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 2022**.

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 <b>the dates set for the period for the exercise of public rights</b> , 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?	✓	
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 been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2022</b> 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? <b>NB: do not send trust accounting statements unless requested.</b>		✓

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2021/22

## HORTON PARISH COUNCIL

www.hortonparishcouncil.org.uk ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 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	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. <b>No Petty Cash</b>			✓
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 bank account reconciliations were properly carried out during the year.	✓		
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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

14/06/2022

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

David Ireland

SIGNATURE OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

**D.Ireland** REQUIRED

Date

14/06/2022

\*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 2021/22

We acknowledge as the members of:

### HORTON 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 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
			✓

\*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:

20/06/2022

and recorded as minute reference:

3399

MINUTE REFERENCE

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

Chairman

*John Winter*

Clerk

NATURE REQUIRED

www.hortonparishcouncil.org.uk ONLY AVAILABLE WEBSITE/PAGE ADDRESS



## Section 2 – Accounting Statements 2021/22 for

### HORTON PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	19,060	21,354	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	13,980	13,900	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	1,272	18,450	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	3,083	3,250	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	6,471	3,236	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	3,404	18,455	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	21,354	28,763	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	21,354	28,763	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	30,680	53,146	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	3,180	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



Date

20/06/2022

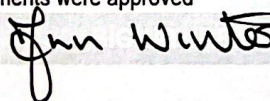
I confirm that these Accounting Statements were approved by this authority on this date:

20/06/2022

as recorded in minute reference:

3399

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





### Section 3 – External Auditor Report and Certificate 2021/22

In respect of

Horton Parish Council – S00144

#### 1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor report 2021/22

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

#### 3 External auditor certificate 2021/22

We 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 2022.

External Auditor Name

PKE LITTLEJOHN LLP

External Auditor Signature

*[Handwritten Signature]*

Date

30/09/2022

\* 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](http://www.nao.org.uk))



**Income & Expenditure 2021/22**

Expenditure															
Date	Detail	Q No	Clerks Salary	Expense/Adm	Insurance	Subscriptions	Loans	Hall Hire/Zoom	Grants	Grass Cutting/Maint	Play-ground	Website	Payroll	VAT	Gross Total
17-May-21	Came & Co	779		£74.48	£410.32										£410.32
17-May-21	C Durf	780	£540.00					£23.98						£8.12	£548.10
17-May-21	VOID	781													
17-May-21	Horton Village Hall	782		£133.72				£30.00							£163.72
17-May-21	R Buckler	783		£31.80											£31.80
17-Jul-21	C Durf	784	£540.00					£23.98							£563.98
17-Jul-21	GB Sport	785									£324.00				£324.00
17-Jul-21	SALC	786				£230.92									£230.92
18-Jul-21	Horton Village Hall	787						£29.00							£29.00
13-Aug-21	Loan	DD					£3,235.61								£3,235.61
20-Sep-21	C Durf	788	£540.00	£31.60				£23.98							£605.58
20-Sep-21	Key Spray	789													
20-Sep-21	M F Salaman	790								£297.00					£297.00
20-Sep-21	Play Inspection Company	791								£342.00					£342.00
20-Sep-21	VOID	792								£53.00					£53.00
20-Sep-21	St Peters Church	793							£400.00						£400.00
15-Nov-21	C Durf	794	£480.00	£20.80				£23.98							£524.78
15-Nov-21	R Buckler	795		£103.75											£103.75
15-Nov-21	VOID	796													
15-Nov-21	Venture House Services	797											£120.00		£120.00
15-Nov-21	VOID	798													
15-Nov-21	St Peters PCC	800						£20.00							£20.00
15-Nov-21	Ilton Scout Group	801							£100.00						£100.00
17-Jan-22	GB Sport	799									£12,138.08				£12,138.08
17-Jan-22	C Durf	802	£540.00	£143.83											£683.83
17-Jan-22	St Peters PCC	803													
17-Jan-22	Vision ICT	804										£197.90			£197.90
17-Jan-22	M F Salaman	805													
21-Mar-22	C Durf	806	£810.14	£20.80											£830.94
21-Mar-22	Broadway Hill Methodist Church	807													
21-Mar-22	TEEC	808						£19.50							£19.50
	<b>Total Expenditure</b>		<b>£3,250.14</b>	<b>£560.58</b>	<b>£410.32</b>	<b>£230.92</b>	<b>£3,235.61</b>	<b>£204.42</b>	<b>£500.00</b>	<b>£865.00</b>	<b>£12,462.08</b>	<b>£437.90</b>	<b>£120.00</b>	<b>£2,654.37</b>	<b>£24,841.24</b>

Income	Current Account	Reserve Account
09/04/2021	SSDC - Precept	
28/04/2021	SSDC - CIL Payment	
30/04/2021	Interest	£0.04
28/05/2021	Interest	£0.04
30/06/2021	Interest	£0.05
30/07/2021	Interest	£0.04
24/08/2021	Porton Playing Field	
31/08/2021	Interest	£0.04
29/09/2021	Porton Playing Field	
30/09/2021	Interest	£0.04
29/10/2021	Interest	£0.04
31/12/2021	Interest	£0.04
31/03/2022	Interest	£0.04
20/03/2022	Interest	£0.04
14/03/2022	HMRC - VAT	
25/03/2022	SSDC - Grant Money	
31/03/2022	Interest	£0.04
	<b>Total Income</b>	<b>£32,350.37</b>

	Current Account	Reserve Account	Total
Cash Book Brought fwd	£16,313.07	£5,040.64	£21,353.71
Total Income	£32,349.88	£0.49	£32,350.37
Less Total Expenditure	£24,941.24		£24,941.24
<b>Cash Book Closing Balance</b>	<b>£23,721.71</b>	<b>£5,041.13</b>	<b>£28,762.84</b>

**Income in excess of Expenditure    £7,409.13**



**HORTON PARISH COUNCIL**

**SUMMARY RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

2020/21		2021/22
	<b>RECEIPTS</b>	
2.05	INTEREST	0.49
13,980.00	PRECEPT	13,900.00
0.00	GRANTS	4,316.00
201.75	VAT REFUND	208.69
15.00	HORTON PLAYING FIELD PROJECT	12,680.00
1,053.30	CIL PAYMENT	1,245.19
<u>15,252.10</u>	<b>TOTAL RECEIPTS</b>	<u>32,350.37</u>
	<b>PAYMENTS</b>	
253.48	EXPENSES/ADMIN	560.58
399.83	INSURANCE	410.32
155.87	HALL HIRE/ZOOM	204.42
3,083.00	CLERKS SALARY	3,250.14
0.00	AUDIT	0.00
234.98	SUBSCRIPTIONS	230.92
540.00	WEBSITE	437.90
650.00	S179 PAYMENTS (GRANTS)	500.00
6,471.20	LOAN PAYMENTS	3,235.61
128.20	PLAYGROUND	12,462.08
720.00	GRASS CUTTING/MAINTENANCE	865.00
120.00	PAYROLL	120.00
0.00	MISC	0.00
201.49	VAT	2,664.27
<u>12,958.05</u>	<b>TOTAL PAYMENTS</b>	<u>24,941.24</u>
<u>2,294.05</u>	<b>NET INCOME / (LOSS)</b>	<u>7,409.13</u>

Chairman Jan Wintjes

Date 20-6-22

RFO [Signature]

Date 20-6-22



HORTON PARISH COUNCIL

CASHBOOK RECONCILIATION AND BANK RECONCILIATION AS AT 31st MARCH 2022

	Current	Reserve	Total
CASHBOOK'S BROUGHT FORWARD BALANCE 1ST APRIL 2021	£16,313.07	£5,040.64	£21,353.71
ADD: RECEIPTS	£32,349.88	£0.49	£32,350.37
LESS: PAYMENTS	£24,941.24	£0.00	£24,941.24
CASHBOOK'S BALANCE CARRIED FORWARD 31ST MARCH 2022	£23,721.71	£5,041.16	£28,762.84

BANK RECONCILIATION AS AT 31ST MARCH 2022

	Current	Reserve	Total
Per Statement	£23,731.71	£5,040.64	£0.00
LESS UNPRESENTED CHEQUES			£10.00
PLUS UNCLEARED LODGMENTS			£0.00
PER CASH BOOK'S	£23,731.71	£5,040.64	£10.00

Signed.....  
(Chairman)

Date: 20-6-22

Signed.....  
(Responsible Financial Officer)

Date: 20-6-22



**SUPPORTING NOTES ATTACHED TO THE RECEIPTS AND PAYMENTS ACCOUNT**

**ASSETS**

Please refer to next worksheet

**BORROWINGS**

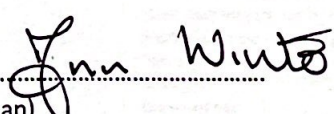
There was no borrowing during the year


**TENANCIES**

No new tenancies were entered into

**S.137 PAYMENTS**

The limit for the Council  
in the year of account was 691 @ £8.41      **£ 5,811.31**

Signed.....  
(Chairman)  
Date.....20-6-22.....

Signed.....  
(Responsible Financial Officer)  
Date.....20-6-22.....



**HORTON PARISH COUNCIL**

**SUPPORTING STATEMENT/NOTES TO THE RECEIPTS AND PAYMENTS**

**YEAR ENDING 31<sup>ST</sup> MARCH 2022**

**Assets**

Defibrillator	£1,064.00
Laptop	£280.00
Photocopier/Scanner	£69.00
Bus Shelter	£4,225.00
Noticeboard (bus shelter)	£354.00
Five Seats (+ Replacement Bench)	£3,221.00
Various Gates and Fences	£425.00
Play Equipment incl. Skate Park	£18,115.00
New Play Equipment - See Below	£22,445.00
Reflective Vests (purchase price)	£38.00
Village Gateway Stones	£901.00
Five Dial Fingerpost	£636.00
Commemorative Plaque	£167.00
Memorial Stone	£285.00
Directional sign (Village Hall)	£87.00
Mobile Phone	£14.99
Playing Field Sign	£48.00
Seating at Playing Field	£771.48
Asset Value 31st March 2021	£53,146

Movements during the year: £0.00

Total Loss Printer £48.00  
Play Equipment Unknown - Several pieces removed due to poor condition

Total Add. Assets Printer £69.00  
Play Equipment:  
Group Swing £2,289.00  
Steel Feet for Group Swing £334.00  
Grass Mat £22.00  
Groundmesh £114.00  
Grass mat pegs £18.00  
Grass mat ties £4.00  
Pair of sockets for goal posts £39.00  
Plastic caps for gate and fence posts £7.00  
plastic cap for maintenance gate £4.00  
Two-way spring rocker £545.00  
Grass mat £22.00  
Grass mat ties £4.00  
Heavy duty sports wall £4,648.00  
Pedestrian gate £825.00  
Carousel £2,940.00  
Grass mat £22.00  
Groundmesh £114.00  
Grass mat pegs £18.00  
Grass mat ties £4.00  
Adventure trail £3,493.00  
Steel feet for adventure trail £1,622.00  
Single space walker £1,376.00  
Gallows puller £1,732.00  
Exercise bike £1,158.00  
Grass mat £22.00  
Stegosaurus Sit IN Springer £1,000.00  
Total: £22,445.00

**Borrowings**

At the close of business on 31 March 2022 there was one loan outstanding to the Council to the value of £0.00.

**Leases**

At the year end there were no leases in operation

**Debts outstanding**

Debts of £2,664.27 in VAT are outstanding and due to the Council for the year of 2021/2022. A VAT reclaim has been submitted (April 2022) and is awaiting funds from HMRC.



## Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 2021" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Horton Parish Council

County area (local councils and parish meetings only): South Somerset

### Financial year ending 31 March 2022

Prepared by (Name and Role): Charlotte Duff - Responsible Finance Officer

Date: 13/04/2022

Balance per bank statements as at 31/3/2022:	£	£
Current	<span style="border: 1px solid black; padding: 2px;">23,731.71</span>	
Reserve	<span style="border: 1px solid black; padding: 2px;">5,041.13</span>	

Petty cash float (if applicable) None -

Less: any unpresented cheques as at 31/3/2022 (enter these as negative numbers) 803 -

Add: any un-banked cash as at 31/3/2022: None -

**Net balances as at 31/3/2022 (Box 8):** (10.00) (10.00)

**28,762.84**



### Explanation of variances – pro forma

Name of smaller authority: **Horton Parish Council**  
 County area (local councils and parish meetings etc):

**Insert figures from Section 2 of the AGAR in all Blue highlighted boxes**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	19,060	21,354					
2 Precept or Rates and Levies	13,980	13,900	-80	0.57%	NO		
3 Total Other Receipts	1,272	18,450	17,178	1350.47%	YES		
4 Staff Costs	3,083	3,250	167	5.42%	NO		Approx £18,241 received in CIL payments and grant funding for playing field project.
5 Loan Interest/Capital Repayment	6,471	3,238	-3,235	49.99%	YES		Only one loan repayment required, £3,238 was final loan payment amount
6 All Other Payments	3,404	18,455	15,051	442.16%	YES		Purchase of new playing field equipment (approx £14,954), increase in Zoom/initial fire costs (total approx. £220.00), increase in grass cutting costs (total approx. £865.00), CIL expenses (total approx. £255.00) & increase in amount of VAT paid
7 Balances Carried Forward	21,354	28,783				VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	21,354	28,783			YES	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	30,680	83,148	22,468	73.23%	YES		Playing field project upgrades resulting in additional assets now owned by the Council (approx £22,376)
10 Total Borrowings	3,180	0	-3,180	100.00%	YES		Last loan repayment made. The Council have no outstanding borrowings.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable