

Financial Documents submitted to Internal Auditors

Summarised below are the financial documents submitted to the Internal Auditors for the financial year 2020 – 2021:

- Bank reconciliation
- Cashbook
- Final Accounts

DRINKSTONE PARISH COUNCIL - BALANCE SHEET

31-Mar-21

Opening balance as at 01.04.20

Santander - Current Account **182	£ 13,773.38
Santander - Deposit Account **607	£ 5.27
Santander - Deposit Account **091	£ 2,719.88
Unity Trust - Current Account **	£ 500.00
Unity Trust - Savings Account **	£ -
Less Cheques not cashed from 2019/20	
	£ 16,998.53

5182	0091	UB Current	UB Savings	odd	Total
£ 13,773.38					£ 13,773.38
	£ 2,719.88			£ 5.27	£ 5.27
		£ 500.00			£ 500.00
			£ -		£ -
				£ 5.27	£ -
					£ -
£ 13,773.38	£ 2,719.88	£ 500.00	£ -	£ 5.27	£ 16,998.53

Less payments for 1 April to 30 June 2020	£ 2,777.79
Less payments for 1 July to 30 September 2020	£ 1,527.58
Less payments for 1 October to 31 December 2020	£ 1,951.88
Less Payments for 1 January to 31 March 2020	£ 15,690.03
	<u>£ 21,947.28</u>

	£ -	£ -	£ 2,777.79	£ -		£ 2,777.79
	£ -		£ 1,527.58	£ -		£ 1,527.58
	£ -		£ 1,951.88			£ 1,951.88
	£ -		£ 15,690.03			£ 15,690.03
Transfer Out	£ 21,090.56	£ 2,722.51	£ 10,639.15		£ 5.27	£ 34,457.49
	£ 21,090.56	£ 2,722.51	£ 32,586.43	£ -	£ -	£ 21,947.28

Plus receipts for 1 April to 30 June 2020	£ 4,595.03
Plus receipts for 1 July to 30 September 2020	£ -
Plus receipts for 1 October to 31 December 2020	£ 13,430.33
Plus receipts for 1 January to 31 March 2020	£ 4,000.00
	<u>£ 22,025.36</u>

	£ 4,590.65	£ 2.63	£ -	£ 1.75		£ 4,595.03
	£ -	£ -	£ -	£ -		£ -
	£ -	£ -	£ 13,430.33	£ -		£ 13,430.33
	£ -	£ -	£ 4,000.00	£ -		£ 4,000.00
Transfer Inn	£ 2,726.53		£ 21,091.81	£ 10,639.15		£ 34,457.49
	£ 7,317.18	£ 2.63	£ 38,522.14	£ 10,640.90	£ -	£ 22,025.36

£ 17,076.61

£ - -£ 0.00 £ 6,435.71 £ 10,640.90 £ - £ 17,076.61

Bank Reconciliation

Balance as at 31/03/2021

Unity Trust Current Account **£ 6,435.71**

less payments issued but not cashed £ -
 Plus receipts not shown on bank statement

Unity Trust Savings Account **£ 10,640.90**

Santander - Current Account **182 - Closed £ -
 Santander - Deposit Account **607 - Closed £ -
 Santander - Deposit Account **091 - Closed £ -
 plus receipts not shown on bank statement

£ 17,076.61

£ -

Reserves

	April '20	Movement	March '21
General Reserve	£10,902.10	-£79.26	£10,981.36
Playingfield	£1,950.00	£ 1,450.00	£500.00
Election	£275.00	-£ 110.00	£385.00
Defibrillator 186.83 - 7.02	£173.57	-£ 1.26	£174.83
Tree Maintenance	£1,100.00	-£ 175.00	£1,275.00
Phone Box	£0.00	-£ 100.00	£100.00
Civic Event	£0.00	-£ 250.00	£250.00
Clerk Contingency (New)	£0.00	-£ 420.00	£420.00
Parish Lands & Footpaths (New)	£0.00	-£ 200.00	£200.00
Training & Development (New)	£0.00	-£ 800.00	£800.00
Neighbourhood Plan	£2,597.86	£ 2,597.86	£0.00
CIL (Restricted Funds)	£0.00	-£ 1,990.42	£1,990.42
			£0.00
	£16,998.53	-£ 78.08	£17,076.61

£6,095.25

DRINKSTONE PARISH COUNCIL - BALANCE SHEET

31-Mar-21

Opening balance as at 01.04.20

Lloyds - Current Account **560		£	1,331.07		Lloyds	£	1,331.07
Less Cheques not cashed from 2019/20							
		£	1,331.07		£	1,331.07	

Less payments for 1 April to 30 June 2020	£	41.41		£	41.41	
Less payments for 1 July to 30 September 2020	£	127.59		£	127.59	
Less payments for 1 October to 31 December 2020	£	262.70		£	262.70	
Less Payments for 1 January to 31 March 2020	£	396.09		£	396.09	
		£	827.79		£	827.79

Plus receipts for 1 April to 30 June 2020	£	53.00		£	53.00	
Plus receipts for 1 July to 30 September 2020	£	-		£	-	
Plus receipts for 1 October to 31 December 2020	£	343.12		£	343.12	
Plus receipts for 1 January to 31 March 2020	£	269.00		£	269.00	
		£	665.12		£	665.12

£	1,168.40	£	1,168.40
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Bank Reconciliation

Balance as at 31/03/2021

Unity Trust Current Account **£ 1,168.40**

less payments issued but not cashed	£	-
Plus receipts not shown on bank statement	£	-

£ 1,168.40

Reserves

Allotments	April '20		Movement		March '21
	£	1,331.07	£	162.67	£1,168.40
	£1,331.07	£	162.67	£1,168.40	

	BUDGET	Total to date	Against Budget	date 25% of yr.)
OPENING RESERVES	16,998.53	16,998.53		
INCOME				
precept	8,920.00	8,920.00	0.00	100%
interest	20.00	4.38	-15.62	22%
Sale of Land adjacent to Pla	0.00	0.00	0.00	
defibb donations	0.00	0.00	0.00	
transparency grant	0.00	0.00	0.00	
suffolk rural fund	0.00	0.00	0.00	
locality funding	350.00	4,000.00	3,650.00	1143%
VAT recovered	750.00	369.05	-380.95	49%
wayleave	0.00	0.00	0.00	
Grants	0.00	0.00	0.00	
Credit or Underpayment	0.00	0.50	0.50	
CIL		8,731.43	8,731.43	
Total income	10,040.00	22,025.36	11,985.36	219%
EXPENDITURE				
payments	BUDGET	Total to date		% to date 100% of yr.)
Clerk's salary	3,500.00	3,279.05	-220.95	94%
overtime contingency	200.00	0.00	-200.00	0%
HMRC Tax & NI	300.00	257.79	-42.21	86%
Clerk's expenses	350.00	276.12	-73.88	79%
grass cutting	650.00	500.00	-150.00	77%
admin/meeting expenses	100.00	334.48	234.48	334%
insurance	375.00	331.97	-43.03	89%
SALC subscription	265.00	260.70	-4.30	98%
training	400.00	100.00	-300.00	25%
internal audit	130.00	158.00	28.00	122%
grants	100.00	246.92	146.92	247%
hall hire	300.00	40.00	-260.00	13%
dog bin emptying	320.00	319.30	-0.70	100%
Defibrillator S137	10.00	6.24	-3.76	62%
ICO registration	35.00	40.00	5.00	114%
election expenses	110.00	0.00	-110.00	0%
tree maintenance	600.00	425.00	-175.00	71%
footpath maintenance	75.00	18.81	-56.19	25%
playingfield equipment	500.00	6,741.01	6,241.01	
playingfield maintenance	500.00	0.00	-500.00	0%
playingfield inspection	60.00	73.66	13.66	123%
website	10.00	10.00	0.00	100%
grit bins	50.00	0.00	-50.00	0%
highways	0.00	0.00		
land adjacent to playing field	0.00	0.00	0.00	
Parish Land Registration	250.00	2,025.40	1,775.40	810%
Neighbourhood Plan	0.00	3,677.30	3,677.30	
Phone Box	100.00	0.00	-100.00	0%
VAT paid	500.00	2,825.53	2,325.53	565%
Civic event	250.00	0.00	-250.00	0%
Total expenditure	10,040.00	21,947.28		219%
Contingency		0		
CLOSING RESERVES. after contingency		17,076.61		

**Drinkstone Parish Council year ending 31st March 2021
Suffolk**

2020/2021

Receipts

Precept	£	8,920.00
Bank Interest	£	4.38
Defib Donations	£	-
Transparency grant	£	-
Suffolk Rural Fund	£	-
Locality Funding	£	4,000.00
Refund VAT	£	369.05
Wayleave	£	-
Grants	£	-
Credits or Underpayments	£	0.50
CIL	£	8,731.43
	£	22,025.36

Payments

Clerk's Salary	£	3,279.05
overtime contingency	£	-
HMRC Tax & NI	£	257.79
grass cutting	£	500.00
admin/meeting expenses	£	610.60
insurance	£	331.97
SALC subscription	£	260.70
training	£	100.00
internal audit	£	158.00
grants	£	246.92
hall hire	£	40.00
dog bin emptying	£	319.30
Defibrillator S137	£	6.24
ICO registration	£	40.00
election expenses	£	-
tree maintenance	£	425.00
footpath maintenance	£	18.81
playingfield equipment	£	6,741.01
playingfield maintenance	£	-
playingfield inspection	£	73.66
website	£	10.00
grit bins	£	-
Parish Land Registration	£	2,025.40
Neighbourhood Plan	£	3,677.30
VAT paid	£	2,825.53

Total Payments

£ 21,947.28

Net payments & Receipts

£ 78.08

Cash Reserves

Fixed and Long Term Assets

As per Asset Register £ 47,746.94

Opening Reserves £ 16,998.53
Net Movement £ 78.08

Closing Reserves **£ 17,076.61**

Represented by:

Cash at Bank - Current £ 6,435.71
- Instant Savings £ 10,640.90

Petty Cash - none held £ -

£ -

£ 17,076.61

Closing Reserves made up of:

Reserves

General Reserve £10,981.36

Playingfield £500.00

Election £385.00

Defibrillator 186.83 - 7.02 £174.83

Tree Maintenance £1,275.00

Phone Box £100.00

Civic Event £250.00

Clerk Contingency (New) £420.00

Parish Lands & Footpaths (New) £200.00

Training & Development (New) £800.00

Neighbourhood Plan £0.00

CIL (Restricted Funds) £1,990.42

£17,076.61

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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:** 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).

	2019/20 £	2020/21 £	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	16,138	16,998					sole trustee) were included in the AGAR. The advice of the internal auditor and Suffolk Association of Local Councils is that these should not be included and this year's AGAR has been prepared to reflect that. I was advised to adjust the 2019/20 AGAR column to reflect the
2 Precept or Rates and Levies	8,790	8,920	130	1.48%	NO		
3 Total Other Receipts	5,454	13,105	7,651	140.28%	YES		- new Play Equipment (£3,000) and Speed Indicator Devices (£1,000). In addition, the parish
4 Staff Costs	3,727	3,537	-190	5.10%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	9,657	18,410	8,753	90.64%	YES		
7 Balances Carried Forward	16,998	17,076			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	16,998	17,076				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	32,370	47,747	15,377	47.50%	YES		New Play Equipment (£13,482) plus new Speed Indicator Device (£1895)
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable