

**Charney Bassett Parish Council**  
**Meeting – 11<sup>th</sup> May 2022**

**Report No. CBPC/FIN/22/03**

**Agenda Item 8**  
**Clerk's Financial Report**

**Introduction**

- 1 This report provides details of receipts and payments for the financial year 2021-22.
- 2 Several forms (commonly referred to as AGAR) have to be approved for audit, and drafts are circulated with this report. The audit process is referred to at the end of this report.

**Receipts**

- 3 Total income for the year was £11,161 (Table 1). This was £2,386 more than budgeted and slightly up on 2020/21. The precept of £6,900 was in line with the previous year. We were able to reclaim £818 from VAT paid and we continued to receive a grant of £616 from the County Council for grass cutting. In addition to receiving a CIL windfall of £1,387 which has been allocated for road safety. We also received £1,000 following the closure of the Village College. This will be used to support educational activities in the Village and to boost the Road Safety fund (split 50:50). A generous private donation of £150 was received for the village benches and we also continue to receive money from the Salvation Army clothing bank which is kindly hosted by Ian and Jacqui at the Chequers.

**Payments**

- 4 Payments for the year amounted to £6,403 (Table 2). This was £2,539 less than budgeted and was significantly lower than 2020/21 (£10,357) which included £2,739 for replacement benches and £2,390 to support the tree work on the playing field. The budget included £700 discretionary spend for the Community-led Plan which was not spent and £367 for repairs to Charney Mill of which only £40 was incurred thanks to the work of the volunteers.
  - 5 A total of £1,658 was spent on grass cutting for CBPC. Costs-per-cut were successfully kept at prior year prices. Councillors will recall that there will be an increase in these costs for 2022-23.
  - 6 The Mole treatment plan in Jubilee Orchard has now finished at a cost of £175.
  - 7 In regards to grants and donations, a second grant (of £1000) was given to CHAFT to support the tree felling on the field. We also continue to support local community-focused charities and, like many other communities, have contributed to the DEC relief work in Ukraine.
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## Reconciliation

8 Table 3 shows a bank balance of £13,196. However, transactions for £677 have yet to be cashed, so the correct closing balance is £12,519 and this will be carried forward to 2022-23.

9 Our closing balance for the year is £4,758 more than at the start (1<sup>st</sup> April 2021). However, our immediate reserves are actually less than £12,519 as specific sums are ring-fenced for future spending, viz:

	£
Closing Balance	12,519
(Less) Charney Mill Fund	326
(Less) Road Safety Fund	2,700
(Less) CIL Road Safety Fund	1,387
(Less) Education Fund (ex VC)	500
(Less) CHAFT Grant (Pt 3&4)	1,250 <u>(6,163)</u>
<b>Immediate Reserve</b>	<b>6,356</b>

10 The reserve of £6,356 compares to a planned non-discretionary spend for 2022-23 of £6,391 and therefore in-line with our reserves policy.

## End of Year Audit

11 Neither our gross income nor our gross expenditure exceeds £25,000, and our accounts are the subject of internal audit by Brian Trotman. So, we can safely elect to be exempted from external audit. This avoids an external audit fee of £200 and means we only need send a Certificate of Exemption to Moore Stephens (the external auditor).

12 Nevertheless, a number of forms (AGAR) still have to be completed and made available for public inspections as follows:

- (page 3) the Certificate of Exemption from External Audit;
- (page 4) the Internal Audit Summary;
- (page 5) the Annual Governance Statement; and
- (page 6) the Accounting Statements.

Once approved, these have to be variously signed by the Clerk, the Internal Auditor and the Chairman. A period of 30 consecutive days needs to be provided within which the public can inspect these documents, and this has to include the first 10 working days of July.

13 The AGAR forms circulated with the agenda have been inspected by our Internal Auditor and he has issued a letter (available on request) of satisfaction with our accounts and governance processes. Maintenance of a satisfactory Risk Assessment is expected, and this has been updated. The value on the Asset Register has not changed YoY. These documents have also been circulated with this report.

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## Platinum Jubilee

- 14 No budget has been specified to support the Jubilee activities. However, to help pay for entertainments for the afternoon of June 4<sup>th</sup> it would be prudent to allocate a small sum of £250. More can be said about this at the meeting.

## Recommendation

- 15 Councillors are asked to:
- (1) Note the recent transactions in the Council's accounts (grey areas – tables 1 and 2);
  - (2) Confirm that the Council should exempt itself from the process of External Audit (page 3 of AGAR – circulated);
  - (3) Note the content of the Internal Auditor's Report (page 4 of AGAR – circulated);
  - (4) Endorse the Annual Governance Statement (page 5 of AGAR – circulated) and authorise its signing by the Chairman and Clerk;
  - (5) Approve the Statement of Accounts (page 6 of AGAR – circulated) for signature by the Chairman;
  - (6) Agree that the 30 (working) day period during which the public can exercise their right to inspect the accounts and accounting records (as summarised in the completed AGAR forms) should commence on 6<sup>th</sup> June 2022.
  - (7) Agree the Risk Assessment and note the Asset Register – as circulated.
  - (8) Agree a sum of up to £250 to support the Platinum Jubilee.



Trevor Brown (Clerk)  
May 2022

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**CHARNEY BASSETT PARISH COUNCIL**

**ACCOUNTS 2021-2022**

**31.03.2022**

**TABLE 1: RECEIPTS**

Entry No.	Date Received	Details	Receipt	Precept	Interest	Grants	Loans & Recovery	VAT Recovered	Total Receipts - Precept
1	08.04.2021	Precept (1st Instalment)	3,450.00	3,450.00					0.00
2	23.04.2021	Clothing Bank (March)	5.06			5.06			5.06
3	27.04.2021	Donation (Public Benches)	150.00			150.00			150.00
4	20.05.2021	Clothing Bank (April)	6.51			6.51			6.51
5	26.05.2021	Grass Cutting Grant (OCC)	615.63			615.63			615.63
6	01.07.2021	Clothing Bank (May)	2.28			2.28			2.28
7	01.07.2021	VAT Reclaim (2020-21)	818.04					818.04	818.04
8	01.08.2021	Clothing Bank (June)	5.06			5.06			5.06
9	20.08.2021	Clothing Bank (July)	6.48			6.48			6.48
10	08.09.2021	Precept (2nd Instalment)	3,450.00	3,450.00					0.00
11	23.09.2021	Clothing Bank (August)	2.78			2.78			2.78
12	22.10.2021	Clothing Bank (September)	17.20			17.20			17.20
13	01/11/2021	VoWHDC CIL Payment	1,387.38			1,387.38			1,387.38
14	23/11/2021	Clothing Bank (October)	4.00			4.00			4.00
15	20/12/2021	Clothing Bank (November)	4.94			4.94			4.94
16	21/01/1022	Clothing Bank (December)	16.40			16.40			16.40
17	18/02/2022	Village College Closure	999.70				999.70		999.70
18	28/02/2022	Clothing Bank (January)	1.00			1.00			1.00
19	30/03/2022	CHAFT (invoice 2021-22-01)	160.90			160.90			160.90
20	30/03/2022	Journal (invoice 2021-22-01)	57.50			57.50			57.50
			11,160.86	6,900.00	0.00	2,443.12	999.70	818.04	4,260.86

**Charney Bassett Parish Council**  
**Accounts for Financial Year 2021-2022**  
**31.03.2022**  
**Table 2: Payments**

Entry No.	Transaction Date	Transaction No.	Payee	Payment	VAT element	Payment Category							Reason for Payment		
						Staff Costs	Council Admin	Property	Donations and Subs	Groups	Grass Cutting	Non-budget		Community Plan project	
1	01.04.2021	101114	OALC	146.16	24.36				146.16						Membership 2021-22
2	22.04.2021	101115	Community Heartbeat	70.00	14.80			70.00							Defibrillator Electrodes
3	22.04.2021	101116	Mr D Roberts	21.07	0.00			21.07							Gratuity (bench installation work)
4	12.05.2021	101117	BGG Garden and Tree Care	139.20	23.20						139.20				Grass Cutting (April)
5	12.05.2021	101118	Community Heartbeat	18.80	0.00			18.80							Defibrillator Electrodes
6	21.05.2021	DDR	EON Next	20.60	0.98			20.60							Charney Mill Electric (Feb-Apr)
7	03.06.2021	101119	BHIB Ltd	332.96	0.00		332.96								Public/Employment Insurance
8	03.06.2021	101120	Xebit Ltd	174.00	29.00		174.00								Website Hosting 2021-22
9	03.06.2021	101121	Mr T Brown	416.32	0.00	416.32									Clerk's Salary (1st Qtr)
10	03.06.2021	101122	HMRC	104.20	0.00	104.20									Clerk's Salary (PAYE)
11	08.07.2021	101123	BGG Garden and Tree Care	139.20	23.20						139.20				Grass Cutting (June)
12	08.07.2021	101124	Mr P Hawkins	40.46	6.74			40.46							Charney Mill Repair Materials
13	09.08.2021	101125	BGG Garden and Tree Care	170.40	28.40						170.40				Grass Cutting (July)
14	09.08.2021	101126	BGG Garden and Tree Care	210.00	35.00						210.00				Grass Cutting (Rural Verges 1)
15	09.08.2021	101127	BGG Garden and Tree Care	240.00	40.00						240.00				Grass Cutting (Urban Verges 1)
16	01.09.2021	DDR	EON Next	24.26	1.16			24.26							Charney Mill Electric (May-July)
17	19.09.2021	101128	BGG Garden and Tree Care	170.40	28.40						170.40				Grass Cutting (August)
18	11.10.2021	DDR	EON Next	25.48	1.21			25.48							Charney Mill Electric (Aug-Sept)
19	13.10.2021	101130	Mr T Brown	416.32	0.00	416.32									Clerk's Salary (2nd Qtr)
20	18.10.2021	101131	HMRC	104.20	0.00	104.20									Clerk's Salary PAYE
21	16.11.2021	Ch:300001	BGG Garden and Tree Care	139.20	23.20						139.20				Grass Cutting (October)
22	19.11.2021	DDR	Information Commissioner	35.00	0.00		35.00								Data Protection Fee (annual)
23	26.11.2021	Ch:300002	Royal British Legion	50.00	0.00				50.00						Charitable Contribution
24	10.12.2021	E.Pay	BGG Garden and Tree Care	240.00	40.00						240.00				Grass Cutting (Urban Verges 2)
25	10.12.2021	E.Pay	BGG Garden and Tree Care	210.00	35.00						210.00				Grass Cutting (Rural Verges 2)
26	13.12.2021	DDR	EDF	7.00	0.00			7.00							Mill Electric (monthly from 25/10)
27	16.12.2021	DDR	EON Next	23.45	1.12			23.45							Charney Mill Electric (A/C closed)
28	31.12.2021	E.Pay	Unity Trust Bank	18.00	0.00		18.00								Quarterly Bank Charges
29	31.12.2021	E.Pay	Mr T Brown	416.32	0.00	416.32									Clerk's Salary (3rd Qtr)
30	12.01.2022	E.Pay	HMRC	104.20	0.00	104.20									Clerk's Salary PAYE
31	12.01.2022	E.Pay	CHAFT	1,000.00	0.00				1,000.00						Grant for tree felling (2 of 4)
32	12.01.2022	179457516	CPRE	36.00	0.00		36.00								Subscription (Oct 2021-22)
33	12.01.2022	705589402	OALC	66.00	11.00		66.00								Training (Cllr. Mrs Adamson)
34	12.01.2022	89970459	OALC	6.00	1.00		6.00								Training Course (Clerk)
35	21.02.2022	166000846	Godfrey Pest Control	140.00	0.00			140.00							Mole Treatment Jubilee Orchard
36	14.03.2022	Ch: 300003	Vale Community Impact	35.00	0.00				35.00						CBPC Meeting 09/03/22. Agenda Item 12
37	14.03.2022	Ch: 300008	MacMillan Cancer Support	35.00	0.00				35.00						CBPC Meeting 09/03/22. Agenda Item 12
38	14.03.2022	Ch: 300006	Thames Valley Air Ambulance	35.00	0.00				35.00						CBPC Meeting 09/03/22. Agenda Item 12
39	14.03.2022	Ch: 300007	Oxford Assoc for the Blind	35.00	0.00				35.00						CBPC Meeting 09/03/22. Agenda Item 12
40	14.03.2022	Ch:300004	Be Free Young Carers	35.00	0.00				35.00						CBPC Meeting 09/03/22. Agenda Item 12
41	14.03.2022	Ch: 300009	DEC Ukrainian Appeal	50.00	0.00				50.00						CBPC Meeting 09/03/22. Agenda Item 12
42	23.03.2022	Epay: 407298051	Mr T Brown	445.56	0.00	445.56									Clerk's Salary (4th Qtr 2021-22)
43	23.03.2022	Epay: 407298051	HMRC	111.40	0.00	111.40									Clerk's Salary (PAYE Q4 2021-22)
44	23.03.2022	Epay: 824512087	Godfrey Pest Control	35.00	0.00			35.00							Mole Treatment Jubilee Orchard
45	26.03.2022	Ch: 300010	Cedar Community Club	35.00	0.00				35.00						CBPC Meeting 09/03/22. Agenda Item 12
46	30.03.2022	Journal	CHAFT (Invoice 2021-22-01)	57.50	0.00		57.50								CBPC Hire of Village Hall 2021-22
47	31.03.2022	E.Pay	Unity Trust Bank	18.00	0.00		18.00								Quarterly Bank Charges
				6,402.66	367.77	2,118.52	743.46	426.12	1,456.16	0.00	1,658.40	0.00	0.00		

**CHARNEY BASSETT PARISH COUNCIL**  
**ACCOUNTS 2021-2022:**  
**31.03.2022**

**TABLE 3: BANK RECONCILIATION**

	Current a/c balance at	31.03.2021	7,830.66
<b>Less</b>	Items not presented		(70.00)
<b>Equals</b>	Balance to carry forward		<b>7,760.66</b>
	Opening balance at	01.04.2021	7,760.66
<b>Add</b>	Receipts for period		11,160.86
<b>Less</b>	Payments for period		(6,402.66)
<b>Equals</b>	Closing Balance		<b>12,518.86</b>
	Current a/c balance at	31.03.2022	13,195.82
<b>Less</b>	Items not Presented		(676.96)
<b>Equals</b>	Balance to carry forward		<b>12,518.86</b>