

## Section 2 – Accounting Statements 2019/20 for

### WINKLEIGH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	24,267	20,038	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	20,552	27,236	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	18,661	15,678	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	12,780	15,564	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	30,662	27,662	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	20,038	19,726	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	20,038	19,726	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	23,577	23,840	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

Date

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

as recorded in minute reference:

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

## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree with the column headed "Year ending 31 March 2020" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative numbers.

Name of smaller authority: WINKLEIGH PARISH COUNCIL

County area (local councils and parish meetings only): TORRIDGE

### Financial year ending 31 March 2020

Prepared by (Name and Role): MELANIE BICKELL (RFO)

Date: 04/05/2020

	£	£
<b>Balance per bank statements as at 31/3/20:</b>		
Current Account	2,083.2	
Bungalow Account	8,703.2	
Reserves Account	8,939.5	
		19,725.9
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/20 (enter these as negative numbers)		-
Add: any un-banked cash as at 31/3/20		-
<b>Net balances as at 31/3/20 (Box 8)</b>		<b>19,725.9</b>

## Explanation of variances – pro forma

Name of smaller authority: **WINKLEIGH PARISH COUNCIL**

County area (local councils and): **TORRIDGE**

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);
- 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).

	2018/19 £	2019/20 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	24,267	20,038					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	20,552	27,236	6,684	32.52%	YES		The Council approved grant applications totalling £7975 (£4550 increase on 2018/19), and budgeted £1500 towards new gateway signage for the village, the overall management costs for the council increased by £869 due to increased staff costs from clerks qualification and additional workload associated with GDPR compliance
3 Total Other Receipts	18,661	15,678	-2,983	15.99%	YES		The Council were in receipt of grants during 2018/19 from Groundwork UK towards the development of the Neighbourhood Plan totalling £8194, this was reduced to £2890 for 2019.20, however, our cemetery receipts were higher giving some offset
4 Staff Costs	12,780	15,564	2,784	21.78%	YES		The clerk qualified CILCA at the start of the financial year, and was awarded 2 additional payscale increments (annual and CILCA) giving additional £1.18 per hour totalling £920. The clerks overtime costs increased by £1061 primarily due to training, Neighbourhood Plan work and GDPR compliance. HMRC costs increased by £627 due to clerks pay increase. The clerk and CILrs incurred additional mileage associated with the Neighbourhood Plan meetings and training amounting to £200
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	30,662	27,662	-3,000	9.78%	NO		
7 Balances Carried Forward	20,038	19,726			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	20,038	19,726			NO	VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	23,577	23,840	263	1.12%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

## Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the y

	£	£	£
<b>Earmarked reserves:</b>			
Bungalow contingency	4292		
Bungalow precept offset	4411		
Election costs	1000		
TAP Fund leaflets	140		
Parish Gateway signage	219		
Parish Pathways Partnership	413		
		10475	
<b>General reserve</b>	9251		
		9251	
<b>Total reserves (must agree to Box 7)</b>			<b>19726</b>