East Dean & Friston
Parish Council

**Date:** **06 May 2021**

**Title:** **Report Item 8d – Annual Accounting Statements 2021**

**By:** **K Larkin (Parish Clerk)**

**Purpose:** **To report on the Accounting Statements for 2020/21**

**Recommendations**: **To approve the draft responses in AGAR Section 2**

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1. The draft responses for Section 2 of the Annual Return 2021 are appended to this report (Annex A). They have been inspected by the Internal Auditor, who has not raised any issues. There are no Trust funds to declare in Box 11.

2. The External Auditor also requires the supporting end of year bank reconciliation, which has been checked and approved by the Internal Auditor. This is attached as Annex B.

3. Finally, the External Auditor requires an Explanation of Variances (circulated separately as Annex C). This was not requested by the Internal Auditor this year.

4. The council is invited to approve the Section 2 responses and supporting documents for signature by the Chair and Clerk/RFO and submission to the External Auditor.

Annex A

## Section 2 – Accounting Statements 2020/21 for

EAST DEAN & FRISTON PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|---|---|---|
| | 31 March 2020 £ | 31 March 2021 £ | *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 | 57,168 | 65,761 | *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 | 60,234 | 61,245 | *Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.* |
| 3. (+) Total other receipts | 16,619 | 17,325 | *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 | 17,359 | 18,910 | *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 | 50,901 | 58,999 | *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 | 65,761 | 66,422 | *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 | 65,761 | 66,422 | *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 | 198,486 | 199,050 | *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).* |

| | Yes | No | |
|---|---|---|---|
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | | | *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 2021 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

ANNEX B

## Bank reconciliation

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 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: East Dean and Friston Parish Council

County area (local councils and parish meetings only): East Sussex

**Financial year ending 31 March 2021**

Prepared by (Name and Role): Katrina Larkin (Clerk/RFO)

Date: 20/04/2021

| | | £ | £ |
|---|---|---|---|
| **Balance per bank statements as at 31/3/2021** | **2021** | | |
| Current Account | | 46,923.59 | |
| Savings Account | | 14,341.32 | |
| Defibrillator Account | | 5,156.89 | |
| | | | 66,421.80 |
| Petty cash float (if applicable) | | | - |
| Less: any unpresented cheques as at 31/3/2021<br>*(normally only current account)* | | | |
| Cheque number None | | 0.00 | |
| | | | 0.00 |
| Add: any un-banked cash as at 31/3/2021 | | | |
| *None* | | | |
| | | | - |
| **Net balances as at 31/3/2021 (Box 8)** | | | **66,421.80** |

Note: If you hold investments other than in bank deposit or other short-term savings accounts (i.e. long-term investments) these should be excluded from the bank reconciliation and from Section 2, Boxes 1, 7 and 8. They should be shown in Section 2, Box 9 and recorded in the asset and investment register. Long-term investments will include any shareholdings, such as consolidated stock. Further guidance is included within the 'Practitioners' Guide'.

**Please complete the pro forma template on the other tab for your smaller authority.**