Council Accounts to 31 March 2021

Rob Martin

Responsible Finance Officer

Clyst Honiton Parish Council

CLYST HONITON PARISH COUNCIL
SUMMARY RECEIPTS AND PAYMENTS FOR THE YEAR
1 APRIL 2020 TO 31 MARCH 2021

2019/2020 £			2020/2021 £
	RECEIPTS		
20,100.00	Precept		20,114.00
67,472.00	Grants		23,797.49
-	Section 106		4,339.02
929.95	VAT reclaimed		9,198.61
88,501.95	**TOTAL RECEIPTS**		**57,449.12**
	PAYMENTS		
17,554.48	Clerk Salary and Oncosts		16,646.55
1,118.49	General admin		1,003.50
120.00	Meeting Venue		95.92
2,962.26	Village maintenance		1,016.27
150.00	Training		-
305.48	Subscriptions		286.00
3,692.49	Neighbourhood Plan		19,164.51
314.72	Audit		550.00
480.00	Website		755.87
425.64	Insurance		698.08
11,812.50	Capital expenditure		14,244.84
-	S137		350.55
3,937.18	VAT		6,794.93
42,873.24	**TOTAL PAYMENTS**		**61,607.02**
	RESERVES SUMMARY		
34,029.30	Balance b/fwd at 1 April		79,658.01
88,501.95	Add Receipts	+	57,449.12
122,531.25		=	137,107.13
42,873.24	Less payments	-	61,607.02
79,658.01	**Balance c/fwd at 31 March**		**75,500.11**

Agreed and signed: RJ McT

Agreed and signed:

Date: 1/6/21

Minute ref:

CLYST HONITON PARISH COUNCIL

STATEMENT OF RESERVES

	As at 01.04.2020	Transfers	Grant In	Spend	As at 31.03.21
	£	£	£	£	£
General Reserve	**9,613.50**				**19,493.59**
Earmarked Reserves					
Parish Field & Play Equipment	712.50		15,339.02	(11,712.50)	4,339.02
Neighbourhood Plan - Grant Funded	48,831.80	(4,556.29)	1,500.00	(19,164.51)	26,611.00
Neighbourhood Plan Precept Funded	18,500.21	4,556.29			23,056.50
Election Costs	2,000.00				2,000.00
TOTAL IN RESERVES	**79,658.01**	-	**16,839.02**	**(30,877.01)**	**75,500.11**

CLYST HONITON PARISH COUNCIL

2020/2021 NOTES TO THE ACCOUNTS

1. **Basis of Accounting**

   The Council's income and expenditure falls below £200,000 so the accounts are produced as Receipts and Payments in line with Audit Commission guidance.
   Council has received additional grants in 20/21 which has taken its receipts and payments over £25,000.

2. **Staffing**

   The Council continued to employ just one Clerk during 2020/2021 continuing the stability not enjoyed in past years.

   Pension provision

   The current Clerk is a member of the Local Government Pension Scheme with the employers' contribution being 21% of salary, amounting to £2,793.47 for 2020/2021.

3. **Investments**

   All of the Parish Councils funds are currently in the Lloyds Bank, but as the average total is below the threshold for cover under the Financial Services Compensation Scheme, there is no need to consider spreading the risk.

4. **Borrowings and investments**

   The Council had no loans outstanding or made any investments during the financial year 2020/21

5. **Leases**

   At 31 March 2019, the Council had no leases in operation

6. **Tenancies**

   The Council holds no tenancies.

7. **Powers**

   Section 137 of the Local Government Act 1972 enables the Parish Council to spend up to £8.32 per elector (305) amounting to £2,537 for the benefit of people in the area on activities not specifically authorized by other powers.

   The Parish Council bought a Food Chiller using a grant from Devon County Council towards COVID community services using Section 137 funds, amounting to £350.55.

8. **Grants and Donations to the Council**

During the 2020/2021 year the following grants and have been received by the Council:

East Devon District Council	£9,000	Clerk Support
DCC Division Members locality	£1,300	Memorial Garden
DCC Invest In Devon Grant	£11,000	Play Equipment
DCC COVID Community Fund	£495	Provide Lockdown Support
Groundworks NP Grant	*£1,500*	*Geophysics survey*
Amazon Staff	£502	Memorial Garden Donation
EDDC Section 106 Funding	£4,339	New Play Equipment
TOTAL	**£28,136**	

9. **Grants by the Council**

The Council made no grants during the year.

10. **VAT**

The Council is not VAT registered, it has reclaimed VAT as appropriate in line with the refund scheme for local authorities and similar bodies up to and including 31.03.2021. A VAT refund claim has been made amounting to £6,794.93.

11. **Reserves**

In accordance with financial regulations for local councils, any surplus occurring at the year-end is recommended to be moved into Council's designated earmarked reserves or into general reserves account.

A full account of the Council's current reserves position is given in an attached analysis.

12. **Accommodation**

The Council maintained no accommodation during the financial year. The Clerk worked from his home, which acted as the central address for the Council, and was reimbursed office costs in line with HMRC guidelines.

13. **Petty Cash**

The Council has operated a petty cash facility during the 2020/21 year, and the end of year balance in hand was £82.91.

14. **Capital Expenditure**

Two items of capital expenditure were purchased during the year, those being the completion payment for the new play area of £12,294 and the Memorial Garden of £1,951, making a total capital expenditure for the year of £14,245, all funded from grants and donations.

The Asset Register has been updated to include these items.

Rob Martin

Clyst Honiton Parish Clerk & Responsible Finance Officer
20 April 2021