

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed

£6.5 million; or

- where the higher of gross income or gross expenditure was £25,000

or less but that:

- are unable to certify themselves as exempt (fee payable); or
- have requested a limited assurance review (fee payable)

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2021
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Annual Governance and Accountability Return 2020/21 Part 3
Local Councils, Internal Drainage Boards and other Smaller Authorities*

Page 1 of 6

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021**.

| Completion checklist – 'No' answers mean you may not have met requirements | | Yes | No |
|--|--|-----|----|
| All sections | Have all highlighted boxes have been completed? | ✓ | |
| | Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor? | ✓ | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | ✓ | |
| Section 1 | For any statement to which the response is 'no', has an explanation been published? | ✓ | |
| Section 2 | Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting? | ✓ | |
| | Has an explanation of significant variations from last year to this year been published? | ✓ | |
| | Has the bank reconciliation as at 31 March 2021 been reconciled to Box 8? | ✓ | |
| | Has an explanation of any difference between Box 7 and Box 8 been provided? | ✓ | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested. | WIA | |

Annual Internal Audit Report 2020/21

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No | Not covered** |
|--|-----|----|---------------|
| A. Appropriate accounting records have been properly kept throughout the financial year. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | ✓ |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered") | | | ✓ |
| L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities. | | | ✓ |
| M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set). | ✓ | | |
| N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | ✓ |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

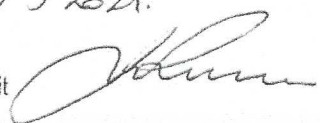
Date(s) internal audit undertaken

13-5-2021.

Name of person who carried out the internal audit

J. H. Rossiter - Just Audit Assurance Ltd

Signature of person who carried out the internal audit



Date

9 June 2021.

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Cassington Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

| | Agreed | | | 'Yes' means that this authority: |
|---|--------|----|-----|---|
| | Yes | No | | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | ✓ | | | prepared its accounting statements in accordance with the Accounts and Audit Regulations. |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | ✓ | | | made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | ✓ | | | has only done what it has the legal power to do and has complied with Proper Practices in doing so. |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | ✓ | | | during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts. |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | ✓ | | | considered and documented the financial and other risks it faces and dealt with them properly. |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | ✓ | | | arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority. |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | ✓ | | | responded to matters brought to its attention by internal and external audit. |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | ✓ | | | disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant. |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes | No | N/A | has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts. |
| | | | ✓ | |

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

17/6/2021

and recorded as minute reference:

99/21

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Handwritten signature of Chairman

Clerk

Handwritten signature of Clerk

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

| Yes | No |
|-----|----|
| ✓ | |

Cassington - PC . 990 . UK

Section 3 – External Auditor’s Report and Certificate 2020/21

In respect of **Cassington Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

ANNUAL RETURN - ENGLAND
FOR THE YEAR ENDED 31 MARCH 2021
Cassington Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer [Signature] Date 3/6/21

I confirm that these accounts are approved by the Council and recorded as council minute reference 99/21 Dated 3/6/21

Signed on behalf of the above Council (Chair) [Signature] Date 3/6/21

| | <u>Last Year £</u> | <u>This Year £</u> | <u>General Notes for Guidance</u> |
|------------------------------------|--------------------|--------------------|---|
| 1 Balances brought forward | 32,428 | 21,145 | Total balances & reserves at the beginning of the year as recorded in the Financial Records |
| 2 Annual Precept | 14,237 | 14,597 | Total amount of Precept income received in the year |
| 3 Total other receipts | 11,013 | 9,325 | Total income or receipts as recorded in the cashbook minus the Precept |
| 4 Staff costs | 5,947 | 5,886 | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses |
| 5 Loan interest/Capital repayments | 0 | 0 | Total expenditure or payments of capital and interest made during the year on borrowings |
| 6 Total other payments | 30,586 | 20,503 | Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5) |
| 7 Balances carried forward | 21,145 | 18,678 | Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)] |
| 8 Total Cash & Investments | 14,462 | 19,562 | The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March |
| 9 Total Fixed Assets | 0 | 457,372 | The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register |
| 10 Total Borrowings | 0 | 0 | The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB) |

The following documents should accompany the accounts when submitted to the auditor:


- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Smaller authority name: _____

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE | NOTES |
|--|--|
| <p>1. Date of announcement <u>Wednesday 2 June 2021</u> (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>TRACEY CARICROW</u> <u>Assistant Clerk to Council, 23, High Street, Peterborough</u></p> <p>commencing on (c) <u>Thursday 3 June 2021</u></p> <p>and ending on (d) <u>Wednesday 14 July 2021</u> [30 working days after (c) above]</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <div style="text-align: center;">  </div> <p>Moore (Ref RD/hd) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) <u>TRACEY CARICROW</u></p> | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p> |

02/06/2021

Cassington Parish Council

12:21

Balance Sheet as at 31st March 2021

31st March 2020

31st March 2021

| 31st March 2020 | | 31st March 2021 | |
|----------------------------|--|-----------------|---------------|
| Current Assets | | | |
| 7,793 | VAT control A/c | 205 | |
| 2,148 | Current Bank A/c | 7,197 | |
| 12,313 | Nationwide 90Day Saver | 12,365 | |
| <u>22,254</u> | | | <u>19,767</u> |
| 22,254 | Total Assets | | 19,767 |
| Current Liabilities | | | |
| 20 | Accruals | 0 | |
| 1,089 | Parish Plan | 1,089 | |
| <u>1,109</u> | | | <u>1,089</u> |
| 21,145 | Total Assets Less Current Liabilities | | 18,678 |
| Represented By | | | |
| 21,145 | General Reserves | | 18,678 |
| <u>21,145</u> | | | <u>18,678</u> |

The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its Income and Expenditure during the year.

Signed :
Chairman

H. Mames

Date :

31/3/21

Signed :
Responsible
Financial
Officer

J. Morgan

Date :

31/3/21

Cassington Parish Council

Page 1

Working details for ANNUAL RETURN - Year ended 31 March 2021

| | <u>Last Year £</u> | <u>This Year £</u> | <u>Code and Centre</u> | | <u>Code Description</u> |
|---|--------------------|--------------------|---|-----|-----------------------------|
| 1 | 32,428 | 21,145 | 310 | 0 | General Reserves |
| 1 | 32,428 | 21,145 | Total balances & reserves at the beginning of the year as recorded in the Financial Records | | |
| 2 | 14,237 | 14,597 | 1076 | 100 | Precept |
| 2 | 14,237 | 14,597 | Total amount of Precept income received in the year | | |
| 3 | 122 | 52 | 1090 | 100 | Interest Received |
| 3 | 4,357 | 3,504 | 1100 | 100 | Grants & Donation Received |
| 3 | 4,157 | 631 | 1110 | 100 | Burial Income |
| 3 | 95 | 0 | 1120 | 100 | Parish Grant Award |
| 3 | 2,282 | 5,138 | 1999 | 100 | Other Income |
| 3 | 11,013 | 9,325 | Total income or receipts as recorded in the cashbook minus the Precept | | |
| 4 | 5,947 | 5,886 | 4000 | 110 | Clerk's Salary |
| 4 | 5,947 | 5,886 | Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses | | |
| 5 | 0 | 0 | Total expenditure or payments of capital and interest made during the year on borrowings | | |
| 6 | -1,739 | 0 | 515 | 999 | Do not use |
| 6 | -220 | 249 | 4100 | 110 | Staff Expenses |
| 6 | 72 | 72 | 4110 | 110 | Bank Charges |
| 6 | -755 | 1,023 | 4120 | 110 | Audit Fees |
| 6 | 669 | 3,924 | 4130 | 110 | Professional Fees |
| 6 | 583 | 586 | 4135 | 110 | Subscriptions & Memberships |
| 6 | 556 | 478 | 4140 | 110 | Insurance |
| 6 | 222 | 32 | 4150 | 110 | Hall Hire |
| 6 | 10,840 | 1,802 | 4160 | 110 | Repairs & Maintenance |
| 6 | 10,385 | 170 | 4180 | 110 | Play Area |
| 6 | 66 | 0 | 4190 | 110 | Elections |
| 6 | 145 | 60 | 4200 | 110 | Burial Ground |
| 6 | 2,016 | 2,273 | 4210 | 110 | Grass Cutting & Trees |
| 6 | 3,590 | 8,717 | 4220 | 110 | OTHER EXPENDITURE |
| 6 | 297 | 135 | 4230 | 110 | Courses |
| 6 | 0 | 618 | 4240 | 110 | Donations & Grants |
| 6 | 0 | 86 | 4250 | 110 | Telephone/Broadband |
| 6 | 0 | 153 | 4260 | 110 | Software |
| 6 | 3,858 | 126 | 4999 | 110 | Sundry Expenses |
| 6 | 30,586 | 20,503 | Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5) | | |
| 7 | 21,145 | 18,678 | Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)] | | |
| 8 | 2,148 | 7,197 | 200 | 0 | Current Bank A/c |

Working details for ANNUAL RETURN - Year ended 31 March 2021

| | | <u>Last Year £</u> | <u>This Year £</u> | <u>Code and Centre</u> | <u>Code Description</u> |
|----|--------------------------|--------------------|--------------------|------------------------|--|
| 8 | Total Cash & Investments | 14,462 | 19,562 | | The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March |
| 9 | | 0 | 457,372 | 9 0 | Total Fixed Assets |
| 9 | Total Fixed Assets | 0 | 457,372 | | The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register |
| 10 | Total Borrowings | 0 | 0 | | The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB) |

Detailed Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|---------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| <u>100</u> <u>Income</u> | | | | | |
| 1076 Precept | 14,597 | 0 | (14,597) | | |
| 1090 Interest Received | 52 | 0 | (52) | | |
| 1100 Grants & Donation Received | 3,504 | 0 | (3,504) | | |
| 1110 Burial Income | 631 | 0 | (631) | | |
| 1999 Other Income | 5,138 | 0 | (5,138) | | |

Detailed Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|---------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| 110 Expenditure | | | | | |
| 4000 Clerk's Salary | (5,886) | 0 | (5,886) | | (5,886) |
| 4100 Staff Expenses | (249) | 0 | (249) | | (249) |
| 4110 Bank Charges | (72) | 0 | (72) | | (72) |
| 4120 Audit Fees | (1,023) | 0 | (1,023) | | (1,023) |
| 4130 Professional Fees | (3,924) | 0 | (3,924) | | (3,924) |
| 4135 Subscriptions & Memberships | (586) | 0 | (586) | | (586) |
| 4140 Insurance | (478) | 0 | (478) | | (478) |
| 4150 Hall Hire | (32) | 0 | (32) | | (32) |
| 4160 Repairs & Maintenance | (1,802) | 0 | (1,802) | | (1,802) |
| 4180 Play Area | (170) | 0 | (170) | | (170) |
| 4200 Burial Ground | (60) | 0 | (60) | | (60) |
| 4210 Grass Cutting & Trees | (2,273) | 0 | (2,273) | | (2,273) |
| 4220 OTHER EXPENDITURE | (8,717) | 0 | (8,717) | | (8,717) |
| 4230 Courses | (135) | 0 | (135) | | (135) |
| 4240 Donations & Grants | (618) | 0 | (618) | | (618) |
| 4250 Telephone/Broadband | (86) | 0 | (86) | | (86) |
| 4260 Software | (153) | 0 | (153) | | (153) |
| 4999 Sundry Expenses | (126) | 0 | (126) | | (126) |
| Grand Totals:- Income | 23,922 | 0 | (23,922) | | |
| Expenditure | 26,390 | 0 | (26,390) | 0 | (26,390) |
| Net Income over Expenditure | (2,468) | 0 | 2,468 | | |
| Movement to/(from) Gen Reserve | (2,468) | | | | |

Summary Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|--------------------------------|-------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| 100 | Income | Income | 23,922 | 0 | (23,922) | |
| 110 | Expenditure | Expenditure | 26,390 | 0 | (26,390) | (26,390) |
| Grand Totals:- Income | | | 23,922 | 0 | (23,922) | |
| Expenditure | | | 26,390 | 0 | (26,390) | 0 (26,390) |
| Net Income over Expenditure | | | <u>(2,468)</u> | <u>0</u> | <u>2,468</u> | |
| Movement to/(from) Gen Reserve | | | <u>(2,468)</u> | | | |

Cassington Parish Council

Income and Expenditure Account for Year Ended 31st March 2021

| 31st March 2020 | | 31st March 2021 |
|-----------------|------------------------------|-----------------|
| | Operating Income | |
| 25,249 | Income | 23,922 |
| <u>25,249</u> | Total Income | <u>23,922</u> |
| | Running Costs | |
| 38,271 | Expenditure | 26,390 |
| (1,739) | VAT Data | 0 |
| <u>36,532</u> | Total Expenditure | <u>26,390</u> |
| | General Fund Analysis | |
| 32,428 | Opening Balance | 21,145 |
| 25,249 | Plus : Income for Year | 23,922 |
| <u>57,677</u> | | <u>45,067</u> |
| 36,532 | Less : Expenditure for Year | 26,390 |
| <u>21,145</u> | | <u>18,678</u> |
| 0 | Transfers TO / FROM Reserves | 0 |
| <u>21,145</u> | Closing Balance | <u>18,678</u> |

Detailed Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| Income | | | | | |
| Precept | 14,597 | 0 | (14,597) | | |
| Interest Received | 52 | 0 | (52) | | |
| Grants & Donation Received | 3,504 | 0 | (3,504) | | |
| Burial Income | 631 | 0 | (631) | | |
| Other Income | 5,138 | 0 | (5,138) | | |
| Income :- Income | 23,922 | 0 | (23,922) | | |
| Net Income | 23,922 | 0 | (23,922) | | |
| Expenditure | | | | | |
| Clerk's Salary | 5,886 | 0 | (5,886) | | (5,886) |
| Staff Expenses | 249 | 0 | (249) | | (249) |
| Bank Charges | 72 | 0 | (72) | | (72) |
| Audit Fees | 1,023 | 0 | (1,023) | | (1,023) |
| Professional Fees | 3,924 | 0 | (3,924) | | (3,924) |
| Subscriptions & Memberships | 586 | 0 | (586) | | (586) |
| Insurance | 478 | 0 | (478) | | (478) |
| Hall Hire | 32 | 0 | (32) | | (32) |
| Repairs & Maintenance | 1,802 | 0 | (1,802) | | (1,802) |
| Play Area | 170 | 0 | (170) | | (170) |
| Burial Ground | 60 | 0 | (60) | | (60) |
| Grass Cutting & Trees | 2,273 | 0 | (2,273) | | (2,273) |
| OTHER EXPENDITURE | 8,717 | 0 | (8,717) | | (8,717) |
| Courses | 135 | 0 | (135) | | (135) |
| Donations & Grants | 618 | 0 | (618) | | (618) |
| Telephone/Broadband | 86 | 0 | (86) | | (86) |
| Software | 153 | 0 | (153) | | (153) |
| Sundry Expenses | 126 | 0 | (126) | | (126) |
| Expenditure :- Indirect Expenditure | 26,390 | 0 | (26,390) | 0 | (26,390) |
| Net Expenditure | (26,390) | 0 | 26,390 | | |
| Grand Totals:- Income | 23,922 | 0 | (23,922) | | |
| Expenditure | 26,390 | 0 | (26,390) | 0 | (26,390) |
| Net Income over Expenditure | (2,468) | 0 | 2,468 | | |
| Movement to/(from) Gen Reserve | (2,468) | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|--|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| Income | | | | | |
| Precept | 14,597 | 0 | (14,597) | | |
| Interest Received | 52 | 0 | (52) | | |
| Grants & Donation Received | 3,504 | 0 | (3,504) | | |
| Burial Income | 631 | 0 | (631) | | |
| Other Income | 5,138 | 0 | (5,138) | | |
| Income :- Income | 23,922 | 0 | (23,922) | | |
| Net Income | 23,922 | 0 | (23,922) | | |
| Expenditure | | | | | |
| Clerk's Salary | 5,886 | 0 | (5,886) | | (5,886) |
| Staff Expenses | 249 | 0 | (249) | | (249) |
| Bank Charges | 72 | 0 | (72) | | (72) |
| Audit Fees | 1,023 | 0 | (1,023) | | (1,023) |
| Professional Fees | 3,924 | 0 | (3,924) | | (3,924) |
| Subscriptions & Memberships | 586 | 0 | (586) | | (586) |
| Insurance | 478 | 0 | (478) | | (478) |
| Hall Hire | 32 | 0 | (32) | | (32) |
| Repairs & Maintenance | 1,802 | 0 | (1,802) | | (1,802) |
| Play Area | 170 | 0 | (170) | | (170) |
| Burial Ground | 60 | 0 | (60) | | (60) |
| Grass Cutting & Trees | 2,273 | 0 | (2,273) | | (2,273) |
| OTHER EXPENDITURE | 8,717 | 0 | (8,717) | | (8,717) |
| Courses | 135 | 0 | (135) | | (135) |
| Donations & Grants | 618 | 0 | (618) | | (618) |
| Telephone/Broadband | 86 | 0 | (86) | | (86) |
| Software | 153 | 0 | (153) | | (153) |
| Sundry Expenses | 126 | 0 | (126) | | (126) |
| Expenditure :- Indirect Expenditure | 26,390 | 0 | (26,390) | 0 | (26,390) |
| Net Expenditure | (26,390) | 0 | 26,390 | | |
| Grand Totals:- Income | 23,922 | 0 | (23,922) | | |
| Expenditure | 26,390 | 0 | (26,390) | 0 | (26,390) |
| Net Income over Expenditure | (2,468) | 0 | 2,468 | | |
| Movement to/(from) Gen Reserve | (2,468) | | | | |

Detailed Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|----------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| <u>Income</u> | | | | | |
| Precept | 14,597 | 0 | (14,597) | | |
| Interest Received | 52 | 0 | (52) | | |
| Grants & Donation Received | 3,504 | 0 | (3,504) | | |
| Burial Income | 631 | 0 | (631) | | |
| Other Income | 5,138 | 0 | (5,138) | | |

Detailed Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|---------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| Expenditure | | | | | |
| Clerk's Salary | (5,886) | 0 | (5,886) | | (5,886) |
| Staff Expenses | (249) | 0 | (249) | | (249) |
| Bank Charges | (72) | 0 | (72) | | (72) |
| Audit Fees | (1,023) | 0 | (1,023) | | (1,023) |
| Professional Fees | (3,924) | 0 | (3,924) | | (3,924) |
| Subscriptions & Memberships | (586) | 0 | (586) | | (586) |
| Insurance | (478) | 0 | (478) | | (478) |
| Hall Hire | (32) | 0 | (32) | | (32) |
| Repairs & Maintenance | (1,802) | 0 | (1,802) | | (1,802) |
| Play Area | (170) | 0 | (170) | | (170) |
| Burial Ground | (60) | 0 | (60) | | (60) |
| Grass Cutting & Trees | (2,273) | 0 | (2,273) | | (2,273) |
| OTHER EXPENDITURE | (8,717) | 0 | (8,717) | | (8,717) |
| Courses | (135) | 0 | (135) | | (135) |
| Donations & Grants | (618) | 0 | (618) | | (618) |
| Telephone/Broadband | (86) | 0 | (86) | | (86) |
| Software | (153) | 0 | (153) | | (153) |
| Sundry Expenses | (126) | 0 | (126) | | (126) |
| Grand Totals:- Income | 23,922 | 0 | (23,922) | | |
| Expenditure | 26,390 | 0 | (26,390) | 0 | (26,390) |
| Net Income over Expenditure | (2,468) | 0 | 2,468 | | |
| Movement to/(from) Gen Reserve | (2,468) | | | | |

Summary Income & Expenditure by Budget Heading 31/03/2021

Cost Centre Report

| | | Actual Year To Date | Current Annual Bud | Variance Annual Total | Committed Expenditure | Funds Available |
|--------------------------------|-------------|------------------------|-----------------------|--------------------------|--------------------------|--------------------|
| Income | Income | 23,922 | 0 | (23,922) | | |
| Expenditure | Expenditure | 26,390 | 0 | (26,390) | | (26,390) |
| Grand Totals:- Income | | 23,922 | 0 | (23,922) | | |
| Expenditure | | 26,390 | 0 | (26,390) | 0 | (26,390) |
| Net Income over Expenditure | | <u>(2,468)</u> | <u>0</u> | <u>2,468</u> | | |
| Movement to/(from) Gen Reserve | | <u>(2,468)</u> | | | | |

Date: 19/08/2021

Cassington Parish Council

Page 1

Time: 12:46

**Bank Reconciliation Statement as at 01/04/2021
for Cashbook 1 - Current Bank A/c**

User: TSCAMERON

| <u>Bank Statement Account Name (s)</u> | <u>Statement Date</u> | <u>Page No</u> | <u>Balances</u> |
|---|-----------------------|------------------------------------|-----------------|
| UNITY CURRENT A/C | 19/02/2021 | 51 | 7,196.74 |
| | | | <hr/> 7,196.74 |
| <u>Unpresented Cheques (Minus)</u> | | <u>Amount</u> | |
| | | 0.00 | |
| | | | <hr/> 0.00 |
| | | | 7,196.74 |
| <u>Receipts not Banked/Cleared (Plus)</u> | | | |
| | | 0.00 | |
| | | | <hr/> 0.00 |
| | | | 7,196.74 |
| | | Balance per Cash Book is :- | 7,196.74 |
| | | Difference is :- | 0.00 |

Date: 19/08/2021

Time: 12:46

Cassington Parish Council

Page: 3

Cashbook 3

User: TSCAMERON

Nationwide 90Day Saver

Receipts

Nominal Ledger Analysis

| <u>Receipt Ref</u> | <u>Name of Payer</u> | <u>£ Amnt Received</u> | <u>£ Debtors</u> | <u>£ VAT</u> | <u>A/c</u> | <u>Centre</u> | <u>£ Amount</u> | <u>Transaction Detail</u> |
|------------------------------|----------------------|------------------------|------------------|--------------|------------|---------------|------------------|---------------------------|
| Balance Brought Fwd : | | 12,313.11 | | | | | 12,313.11 | |
| Banked: 31/03/2021 | | 51.85 | | | | | | |
| Nationwide | | 51.85 | | | 1090 | 100 | 51.85 | Interest Credited |
| Total Receipts | | 51.85 | 0.00 | 0.00 | | | 51.85 | |
| Cashbook Totals | | 12,364.96 | 0.00 | 0.00 | | | 12,364.96 | |

Date: 19/08/2021

Cassington Parish Council

Page: 4

Time: 12:46

Cashbook 3

User: TSCAMERON

Nationwide 90Day Saver

Payments

Nominal Ledger Analysis

| <u>Date</u> | <u>Payee Name</u> | <u>Reference</u> | <u>£ Total Amnt</u> | <u>£ Creditors</u> | <u>£ VAT</u> | <u>A/c</u> | <u>Centre</u> | <u>£ Amount</u> | <u>Transaction Detail</u> |
|-------------|-------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|---------------------------|
|-------------|-------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|---------------------------|

0.00

Total Payments

0.00

0.00

0.00

0.00

Balance Carried Fwd

12,364.96

Cashbook Totals

12,364.96

0.00

0.00

12,364.96

Date: 19/08/2021

Cassington Parish Council

Page: 7

Time: 12:46

Cashbook 1

User: TSCAMERON

Current Bank A/c

Receipts

Nominal Ledger Analysis

| <u>Receipt Ref</u> | <u>Name of Payer</u> | <u>£ Amnt Received</u> | <u>£ Debtors</u> | <u>£ VAT</u> | <u>A/c</u> | <u>Centre</u> | <u>£ Amount</u> | <u>Transaction Detail</u> |
|-----------------------------------|------------------------------|------------------------|------------------|--------------|------------|---------------|-----------------|---------------------------|
| | Balance Brought Fwd : | 2,148.46 | | | | | 2,148.46 | |
| Banked: 13/01/2020 | | 179.20 | | | | | | |
| HMRC | | 179.20 | | | 515 | 999 | 179.20 | VAT REFUND |
| Banked: 03/04/2020 | | 248.00 | | | | | | |
| PAYPAL | | 248.00 | | | 1999 | 100 | 248.00 | COVID VILLAGE SHOP |
| Banked: 08/04/2020 | | 179.00 | | | | | | |
| PAYPAL | | 179.00 | | | 1999 | 100 | 179.00 | COVID VILLAGE SHOP |
| Banked: 08/04/2020 | | 400.00 | | | | | | |
| PAYPAL | | 400.00 | | | 1999 | 100 | 400.00 | COVID VILLAGE SHOP |
| Banked: 14/04/2020 | | 202.00 | | | | | | |
| PAYPAL | | 202.00 | | | 1999 | 100 | 202.00 | COVID VILLAGE SHOP |
| Banked: 16/04/2020 | | 483.20 | | | | | | |
| PAYPAL | | 483.20 | | | 1999 | 100 | 483.20 | COVID VILLAGE SHOP |
| Banked: 17/04/2020 | | 7,298.50 | | | | | | |
| WEST OXFORDSHIRE DISTRICT COUN | | 7,298.50 | | | 1076 | 100 | 7,298.50 | PRECEPT |
| Banked: 22/04/2020 | | 174.31 | | | | | | |
| PAYPAL | | 174.31 | | | 1999 | 100 | 174.31 | COVID VILLAGE SHOP |
| Banked: 30/04/2020 | | 63.00 | | | | | | |
| PAYPAL | | 63.00 | | | 1999 | 100 | 63.00 | COVID VILLAGE SHOP |
| Banked: 30/04/2020 | | 413.51 | | | | | | |
| PAYPAL | | 413.51 | | | 1999 | 100 | 413.51 | COVID VILLAGE SHOP |
| Banked: 06/05/2020 | | 311.36 | | | | | | |
| PAYPAL | | 311.36 | | | 1999 | 100 | 311.36 | PAYPAL |
| Banked: 14/05/2020 | | 339.00 | | | | | | |
| PAYPAL | | 339.00 | | | 1999 | 100 | 339.00 | COVID VILLAGE SHOP |
| Banked: 17/06/2020 | | 376.30 | | | | | | |
| PAYPAL | | 376.30 | | | 1999 | 100 | 376.30 | COVID VILLAGE SHOP |
| Banked: 07/07/2020 | | 418.02 | | | | | | |
| PAYPAL | | 418.02 | | | 1999 | 100 | 418.02 | COVID VILLAGE SHOP |
| Banked: 08/07/2020 | | 305.00 | | | | | | |
| ST LEONARDS CHURCH | | 305.00 | | | 1110 | 100 | 305.00 | BURIALS |
| Banked: 29/07/2020 | | 5,298.35 | | | | | | |
| HMRC | | 5,298.35 | | | 515 | 999 | 5,298.35 | VAT REFUND |
| Banked: 01/09/2020 | | 7.00 | | | | | | |
| HM LAND REGISTRY | | 7.00 | | | 1999 | 100 | 7.00 | LAND SEARCH REFUND |
| Banked: 01/09/2020 | | 7.00 | | | | | | |
| HM LAND REGISTRY | | 7.00 | | | 1999 | 100 | 7.00 | LAND SEARCH REFUND |

Date: 19/08/2021

Cassington Parish Council

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Cashbook 1

User: TSCAMERON

Current Bank A/c

| Receipts | | Nominal Ledger Analysis | | | | | | |
|-------------|--------------------------------|-------------------------|-----------|-------|------|--------|----------|------------------------------|
| Receipt Ref | Name of Payer | £ Amnt Received | £ Debtors | £ VAT | A/c | Centre | £ Amount | Transaction Detail |
| | Banked: 09/09/2020 | 74.00 | | | | | | |
| | BANBURY MEMORIALS | 74.00 | | | 1110 | 100 | 74.00 | MEMORIAL |
| | Banked: 11/09/2020 | 630.30 | | | | | | |
| | HMRC | 630.30 | | | 515 | 999 | 630.30 | VAT REFUND |
| | Banked: 23/09/2020 | 7,298.50 | | | | | | |
| | WEST OXFORDSHIRE DISTRICT COUN | 7,298.50 | | | 1076 | 100 | 7,177.00 | PRECEPT & GRANT |
| | | | | | 1076 | 100 | 121.50 | PRECEPT & GRANT |
| | Banked: 05/10/2020 | 252.00 | | | | | | |
| | ST LEONARDS CHURCH | 252.00 | | | 1110 | 100 | 252.00 | BURIAL PAYMENTS |
| | Banked: 16/10/2020 | 289.00 | | | | | | |
| | ESC LOTTERY FUND | 289.00 | | | 1100 | 100 | 289.00 | SPORTS ENGLAND FINAL PAYMENT |
| | Banked: 17/11/2020 | 125.99 | | | | | | |
| | CURRENT | 125.99 | | | 1999 | 100 | 125.99 | WEBSITE REFUND |
| | Banked: 02/12/2020 | 73.19 | | | | | | |
| | HMRC | 73.19 | | | 515 | 999 | 73.19 | VAT REFUND |
| | Banked: 09/12/2020 | 161.87 | | | | | | |
| | HMRC | 161.87 | | | 515 | 999 | 161.87 | VAT REFUND |
| | Banked: 23/12/2020 | 39.95 | | | | | | |
| | ANON RESIDENT | 39.95 | | | 1100 | 100 | 39.95 | DONATION |
| | Banked: 18/01/2021 | 150.00 | | | | | | |
| | J PERRIN | 150.00 | | | 1100 | 100 | 150.00 | DONATION |
| | Banked: 09/02/2021 | 252.98 | | | | | | |
| | PAYPAL | 252.98 | | | 1999 | 100 | 252.98 | COVID VILLAGE SHOP |
| | Banked: 19/02/2021 | 3,025.00 | | | | | | |
| | Groundwork | 3,025.00 | | | 1100 | 100 | 3,025.00 | Locaility Grant |
| | Banked: 15/03/2021 | 635.66 | | | | | | |
| | HMRC | 635.66 | | | 515 | 999 | 635.66 | VAT REFUND |
| | Banked: 22/03/2021 | 297.60 | | | | | | |
| | CASSINGTON NEWS | 297.60 | | | 1999 | 100 | 297.60 | TREE SPONSOR |
| | Banked: 22/03/2021 | 297.60 | | | | | | |
| | MILLS GD&L | 297.60 | | | 1999 | 100 | 297.60 | TREE SPONSOR |
| | Banked: 22/03/2021 | 245.00 | | | | | | |
| | MILLS GD&L | 245.00 | | | 1999 | 100 | 245.00 | TREE SPONSOR |
| | Banked: 22/03/2021 | 297.60 | | | | | | |
| | IAN FINLEY | 297.60 | | | 1999 | 100 | 297.60 | TREE SPONSOR |

Date: 19/08/2021

Time: 12:46

Cassington Parish Council

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Cashbook 1

User: TSCAMERON

Current Bank A/c

| | | | | |
|------------------------|------------------|-------------|-------------|------------------|
| Total Receipts | 30,848.99 | 0.00 | 0.00 | 30,848.99 |
| Cashbook Totals | <u>32,997.45</u> | <u>0.00</u> | <u>0.00</u> | <u>32,997.45</u> |

Current Bank A/c

Payments

Nominal Ledger Analysis

| Date | Payee Name | Reference | £ Total Amnt | £ Creditors | £ VAT | A/c | Centre | £ Amount | Transaction Detail |
|------------|--------------------------------|-----------|--------------|-------------|-------|------|--------|----------|--------------------------------|
| 03/04/2020 | TRACEY CAMERON | BACS | 369.65 | | | 4000 | 110 | 369.65 | CLERK SALARY |
| 03/04/2020 | CASSINGTON GARDEN SERVICES | BACS | 220.00 | | | 4210 | 110 | 220.00 | BURIAL GROUND 02-03/20 |
| 03/04/2020 | BONNERS OXFORD LTD | BACS | 247.75 | | | 4220 | 110 | 247.75 | VILLAGE SHOP COVID |
| 03/04/2020 | OXFORD GREEN BELT | BACS | 15.00 | | | 4135 | 110 | 15.00 | MEMBERSHIP |
| 03/04/2020 | VILLAGE HALL | BACS | 32.00 | | | 4150 | 110 | 32.00 | PCM 06/02 - 05/03 |
| 03/04/2020 | WEST OXFORDSHIRE DISTRICT COUN | BACS | 142.45 | | 23.74 | 4160 | 110 | 118.71 | PLAYGROUND INSPECTION |
| 03/04/2020 | WEST OXFORDSHIRE DISTRICT COUN | BACS | 142.45 | | 23.74 | 4160 | 110 | 118.71 | PLAYGROUND INSPECTION |
| 03/04/2020 | HUGH THOMAS | BACS | 55.15 | | | 4220 | 110 | 55.15 | REPLACEMENT OF CHEQU |
| 03/04/2020 | SAVONA | BACS | 241.45 | | | 4220 | 110 | 241.45 | VILLAGE COVID SHOP |
| 03/04/2020 | SLCC | BACS | 92.00 | | | 4135 | 110 | 92.00 | MEMBERSHIP |
| 07/04/2020 | KATHRYN TEAL | BACS | 7.50 | | | 4220 | 110 | 7.50 | HAND SANITISER |
| 09/04/2020 | SAVONA | BACS | 178.67 | | | 4220 | 110 | 178.67 | VILLAGE SHOP - COVID |
| 09/04/2020 | BONNERS OXFORD LTD | BACS | 399.45 | | | 4220 | 110 | 399.45 | COVID VILLAGE SHOP |
| 09/04/2020 | SAVONA | BACS | 0.33 | | | 4220 | 110 | 0.33 | COVID SHOP |
| 16/04/2020 | SAVONA | BACS | 201.19 | | | 4220 | 110 | 201.19 | VILLAGE COVID SHOP |
| 17/04/2020 | BONNERS OXFORD LTD | BACS | 483.30 | | | 4220 | 110 | 483.30 | COVID VILLAGE SHOP |
| 24/04/2020 | SAVONA | BACS | 174.31 | | | 4220 | 110 | 174.31 | COVID VILLAGE SHOP |
| 30/04/2020 | SAVONA | BACS | 62.93 | | | 4220 | 110 | 62.93 | COVID VILLAGE SHOP |
| 01/05/2020 | BONNERS OXFORD LTD | BACS | 413.51 | | | 4220 | 110 | 413.51 | COVID VILLAGE SHOP |
| 07/05/2020 | SAVONA | BACS | 97.96 | | | 4220 | 110 | 97.96 | COVID VILLAGE SHOP |
| 07/05/2020 | BONNER OXFORD LTD | BACS | 213.40 | | | 4220 | 110 | 213.40 | COVID VILLAGE SHOP |
| 11/05/2020 | TRACEY CAMERON | BACS | 366.76 | | | 4000 | 110 | 366.76 | CLERK SALARY |
| 11/05/2020 | CASSINGTON GARDEN SERVICES | BACS | 320.00 | | | 4210 | 110 | 320.00 | BURIAL GROUND 04-05/20 |
| 11/05/2020 | CAME & COMPANY | BACS | 585.37 | | | 4140 | 110 | 585.37 | INSURANCE |
| 14/05/2020 | SAVONA | BACS | 63.24 | | | 4220 | 110 | 63.24 | COVID VILLAGE SHOP |
| 14/05/2020 | BONNERS OXFORD LTD | BACS | 275.76 | | | 4220 | 110 | 275.76 | COVID VILLAGE SHOP |
| 26/05/2020 | CATE SKIRKETT | BACS | 28.50 | | | 4999 | 110 | 28.50 | PAYMENT FOR MILK |
| 26/05/2020 | BONNERS OXFORD UK | BACS | 252.98 | | | 4220 | 110 | 252.98 | COVID VILLAGE SHOP |
| 08/06/2020 | TRACEY CAMERON | BACS | 331.48 | | | 4000 | 110 | 331.48 | CLERK SALARY |
| 08/06/2020 | RIALTAS | BACS | 148.80 | | 24.80 | 4135 | 110 | 124.00 | RIALTAS |
| 08/06/2020 | CASSINGTON GARDEN SERVICES | BACS | 220.00 | | | 4210 | 110 | 220.00 | BURIAL GROUND 05-06/20 |
| 08/06/2020 | SLCC | BACS | 72.00 | | 12.00 | 4230 | 110 | 60.00 | NEIGHBOURHOOD COURSE |
| 08/06/2020 | HUGH THOMAS | BACS | 9.99 | | | 4999 | 110 | 9.99 | NEW PADLOCK - CLLR EXPENSES |
| 08/06/2020 | HUGH THOMAS | BACS | 3.99 | | | 4999 | 110 | 3.99 | REPLACEMENT PAYMENT RE VOID CH |
| 08/06/2020 | HUGH THOMAS | BACS | 3.90 | | | 4999 | 110 | 3.90 | BATTERIES FOR CCTV |
| 09/06/2020 | ROTARY CLUB | CHQ | 50.00 | | | 4240 | 110 | 50.00 | DONATION CHQ NO 30002E |
| 17/06/2020 | UNITY BANK | BACS | 18.00 | | | 4110 | 110 | 18.00 | SERVICE CHARGE |
| 10/07/2020 | TRACEY CAMERON | BACS | 1,215.09 | | | 4000 | 110 | 1,215.09 | CLERK SALARY |
| 10/07/2020 | CASSINGTON GARDEN SERVICES | BACS | 360.00 | | | 4210 | 110 | 360.00 | BURIAL GROUND 06-07/20 |
| 10/07/2020 | WEST OXFORDSHIRE DISTRICT COUN | BACS | 70.56 | | 11.76 | 4210 | 110 | 58.80 | GRASS CUTTING 21/04/20 |
| 10/07/2020 | WEST OXFORDSHIRE DISTRICT COUN | BACS | 70.56 | | 11.76 | 4210 | 110 | 58.80 | GRASS CUTTING 11/05/20 |

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Cassington Parish Council

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Cashbook 1

User: TSCAMERON

Current Bank A/c

Payments

Nominal Ledger Analysis

| Date | Payee Name | Reference | £ Total Amnt | £ Creditors | £ VAT | A/c | Centre | £ Amount | Transaction Detail |
|------------|-------------------------------|-----------|--------------|-------------|--------|------|--------|----------|-------------------------------|
| 10/07/2020 | UBICO | BACS | 48.67 | | 8.11 | 4160 | 110 | 40.56 | GYM INSPECTION |
| 10/07/2020 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 48.67 | | 8.11 | 4160 | 110 | 40.56 | PLAYGROUND INSPECTION |
| 10/07/2020 | VILLAGE HALL | BACS | 418.02 | | | 4240 | 110 | 418.02 | DONATION |
| 06/08/2020 | TRACEY CAMERON | BACS | 467.36 | | | 4000 | 110 | 467.36 | CLERK SALARY |
| 06/08/2020 | WOOLFORD PLUMBING & HEATING | BACS | 1,000.00 | | 166.67 | 4160 | 110 | 833.33 | BOILER FOR VILLAGE HALL |
| 06/08/2020 | KP TREE CARE | BACS | 420.00 | | 70.00 | 4210 | 110 | 350.00 | BURIAL GROUND HEDGE REDUCTION |
| 06/08/2020 | HUGH THOMAS | BACS | 60.00 | | | 4999 | 110 | 60.00 | EXPENSES |
| 06/08/2020 | WOOLFORD PLUMBING & HEATING | BACS | 200.00 | | 33.33 | 4160 | 110 | 166.67 | VILLAGE HALL BOILER |
| 17/08/2020 | LAND REGISTRY | CHQ | 7.00 | | | 4220 | 110 | 7.00 | LAND SEARCH |
| 07/09/2020 | TRACEY CAMERON | BACS | 467.71 | | | 4000 | 110 | 467.71 | CLERK SALARY |
| 07/09/2020 | CASSINGTON GARDEN SERVICES | BACS | 290.00 | | | 4210 | 110 | 290.00 | BURIAL GROUND |
| 07/09/2020 | CAWN | BACS | 238.42 | | 39.74 | 4220 | 110 | 198.68 | ADOBE SOFTWARE FOR CAWN |
| 07/09/2020 | THD TREE CARE | BACS | 500.00 | | | 4220 | 110 | 500.00 | TREE REMOVAL |
| 22/09/2020 | SLCC | BACS | 30.00 | | 5.00 | 4230 | 110 | 25.00 | SLCC VIRTUAL CONFERENCE |
| 30/09/2020 | UNITY BANK | BACS | 18.00 | | | 4110 | 110 | 18.00 | SERVICE CHARGE |
| 01/10/2020 | NETWISE UK.COM | BACS | 899.00 | | | 4130 | 110 | 899.00 | WEBSITE |
| 13/10/2020 | TRACEY CAMERON | BACS | 441.86 | | | 4000 | 110 | 441.86 | CLERK SALARY |
| 13/10/2020 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 70.56 | | 11.76 | 4210 | 110 | 58.80 | GRASS CUT 12/08/20 |
| 13/10/2020 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 70.56 | | 11.76 | 4210 | 110 | 58.80 | GRASS CUT 06/07/20 |
| 13/10/2020 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 48.67 | | 8.11 | 4180 | 110 | 40.56 | PLAYGROUND INSPECTION 18/08 |
| 06/11/2020 | TRACEY CAMERON | BACS | 724.30 | | | 4000 | 110 | 724.30 | TRACEY CAMERON |
| 06/11/2020 | PARISH ONLINE | BACS | 84.00 | | 14.00 | 4135 | 110 | 70.00 | SUBSCRIPTION |
| 06/11/2020 | UBICO | BACS | 48.55 | | | 4180 | 110 | 48.55 | UBICO |
| 06/11/2020 | MOORE STEPHEN | BACS | 48.00 | | 8.00 | 4120 | 110 | 40.00 | REMINDER LETTER |
| 06/11/2020 | HUGH THOMAS | BACS | 20.00 | | | 4999 | 110 | 20.00 | POPPY WREATH |
| 18/11/2020 | FREELAND NURSERIES | BACS | 208.76 | | 34.79 | 4160 | 110 | 173.97 | TREES |
| 04/12/2020 | TRACEY CAMERON | BACS | 971.96 | | | 4000 | 110 | 971.96 | CLERK SALARY |
| 04/12/2020 | OALC | BACS | 60.00 | | 10.00 | 4230 | 110 | 50.00 | BUDGETING COURSE |
| 04/12/2020 | WEL MEDICAL | BACS | 39.54 | | 6.59 | 4160 | 110 | 32.95 | DEFIB PADS |
| 04/12/2020 | MOORE STEPHENS | BACS | 699.00 | | 116.50 | 4120 | 110 | 582.50 | EXTERNAL AUDIT |
| 08/12/2020 | WEL MEDICAL | BACS | 231.54 | | 38.59 | 4160 | 110 | 192.95 | DEFIB BATTERY & PADS |
| 31/12/2020 | UNITY BANK | BACS | 18.00 | | | 4110 | 110 | 18.00 | SERVICE CHARGE |
| 08/01/2021 | TRACEY CAMERON | BACS | 658.28 | | | 4000 | 110 | 658.28 | CLERK SALARY |
| 08/01/2021 | SLCC | BACS | 112.00 | | | 4135 | 110 | 112.00 | MEMBERSHIP |
| 08/01/2021 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 48.67 | | 8.11 | 4220 | 110 | 40.56 | GYM INSPECTION 18/11/20 |
| 08/01/2021 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 70.56 | | 11.76 | 4210 | 110 | 58.80 | GRASS CUTTING 19/11/20 |
| 08/01/2021 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 70.56 | | 11.76 | 4210 | 110 | 58.80 | GRASS CUTTING |
| 08/01/2021 | WEST OXFORDSHIRE DISTRIC COUN | BACS | 48.67 | | 8.11 | 4220 | 110 | 40.56 | PLAYGROUND INSEPCTIONS |

Date: 19/08/2021

Cassington Parish Council

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Cashbook 1

User: TSCAMERON

Current Bank A/c

Payments

Nominal Ledger Analysis

| <u>Date</u> | <u>Payee Name</u> | <u>Reference</u> | <u>£ Total Amnt</u> | <u>£ Creditors</u> | <u>£ VAT</u> | <u>A/c</u> | <u>Centre</u> | <u>£ Amount</u> | <u>Transaction Detail</u> |
|----------------------------|--------------------------------|------------------|---------------------|--------------------|--------------|------------|---------------|-----------------|-----------------------------|
| 08/01/2021 | JUST AUDIT ASSURANCE | BACS | 480.00 | | 80.00 | 4120 | 110 | 400.00 | INTERNAL AUDIT |
| 08/01/2021 | CASSINGTON GARDEN SERVICES | BACS | 160.00 | | | 4210 | 110 | 160.00 | SEPTEMBER - MISSING INVOICE |
| 04/02/2021 | EYNSHAM BAPTIST CHURCH | BACS | 100.00 | | | 4240 | 110 | 100.00 | FOOD BANK |
| 04/02/2021 | ROTARY CLUB | BACS | 50.00 | | | 4240 | 110 | 50.00 | DONATION |
| 05/02/2021 | TRACEY CAMERON | BACS | 811.23 | | | 4000 | 110 | 811.23 | CLERK SALARY |
| 09/02/2021 | LAND REGSITRY | BACS | 7.00 | | | 4220 | 110 | 7.00 | DUPLICATE CREDIT |
| 05/03/2021 | Mr J Clarke | BACS | 36.00 | | | 4220 | 110 | 36.00 | Kindness and Love Trail |
| 05/03/2021 | TREVOR DEAN | BACS | 100.50 | | 16.75 | 4160 | 110 | 83.75 | TREVOR DEAN |
| 05/03/2021 | WEST OXFORDSHIRE DISTRICT COUN | BACS | 48.67 | | 8.11 | 4180 | 110 | 40.56 | PLAYGROUND INSPECTION 11/02 |
| 05/03/2021 | UBICO | BACS | 48.67 | | 8.11 | 4180 | 110 | 40.56 | GYM INSPECTION 11/02 |
| 05/03/2021 | OPFA | BACS | 42.00 | | | 4135 | 110 | 42.00 | MEMBERSHIP |
| 05/03/2021 | OALC | BACS | 156.76 | | 26.13 | 4135 | 110 | 130.63 | MEMBERSHIP |
| 05/03/2021 | COMMUNITY FIRST OXFORDSHIRE | BACS | 1,008.00 | | 168.00 | 4220 | 110 | 840.00 | HOUSING NEEDS SURVEY |
| 05/03/2021 | ONEILL HOMER | BACS | 2,400.00 | | 400.00 | 4130 | 110 | 2,000.00 | NHP PROFESSIONAL FEES |
| 05/03/2021 | TRACEY CAMERON | BACS | 939.56 | | | 4000 | 110 | 939.56 | CLERK SALARY |
| 26/03/2021 | ONEILL HOMER | BACS | 1,230.00 | | 205.00 | 4130 | 110 | 1,025.00 | NEIGHBOURHOOD PLAN |
| 31/03/2021 | UNITY BANK | TRANS | 18.00 | | | 4110 | 110 | 18.00 | SERVICE CHARGE |
| Total Payments | | | 25,800.71 | 0.00 | 1,650.70 | | | 24,150.01 | |
| Balance Carried Fwd | | | 7,196.74 | | | | | | |
| Cashbook Totals | | | 32,997.45 | 0.00 | 1,650.70 | | | 31,346.75 | |

Explanation of Variances 2020/21 – pro forma

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, 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 £500);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

| | 2020 £ | 2021 £ | Variance £ | Variance % | Explanation Required? | DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN | Explanation (must include narrative and supporting figures) |
|--|-----------|-----------|---------------|---------------|-----------------------|---|---|
| 1 Balances Brought Forward | 32,428 | 21,145 | | | NO | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 14,237 | 14,597 | 360 | 2.53% | NO | | |
| 3 Total Other Receipts | 11,013 | 9,326 | -1,688 | 15.33% | YES | We did not receive any grants this year | |
| 4 Staff Costs | 5,947 | 5,886 | -61 | 1.03% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 30,586 | 20,803 | -10,083 | 32.97% | YES | Last year we did a renovation of the Pavillion | |
| 7 Balances Carried Forward | 21,145 | 18,578 | -2,467 | 11.67% | NO | | |
| 8 Total Cash and Short Term Investments | 14,462 | 19,562 | 5,100 | 35.26% | YES | We spent less this year | |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | 457,372 | 457,372 | 0 | 0.00% | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |
| Excessive Reserves Ratio | 1.48521 | 1.27958 | | | | | |