# THE UNAUDITED ACCOUNTS OF STOKE ST GREGORY PARISH COUNCIL

APRIL 2021 – March 2022

Compiled by the Clerk / Responsible Financial Officer Mrs Kelly de Silva

Independent Internal Audit Completed by Mrs Rebecca Goodchild

Externally audited by The SBA Team at PKF Littlejohn LLP
15 Westferry Circus, Canary Wharf, London. E14 4HD.

The Local Audit and Accountability Act 2014
The Accounts and Audit Regulations 2015
Local Audit (Smaller Authorities) Regulations
Transparency Code for Smaller Authorities

# Contact Details

**Name –** Stoke St Gregory Parish Council

**County Area (Local Councils and Parish Meetings only) –** Somerset

| | Clerk / RFO (Main Contact) | Chair (May2019- May 2022) | New Chair from May 2022 |
|---|---|---|---|
| Name | Mrs Kelly de Silva | Mr Graham Gleed | Janice Pearce |
| Address | 10 Bay Hill,<br>Ilminster,<br>Somerset.<br>TA19 0AT | The Manse.<br>Griggs Hill,<br>Stoke St Gregory,<br>Taunton.<br>TA3 6JG | 3 Huntham Close<br>Stoke St Gregory<br>Taunton<br>TA3 6EZ |
| Daytime Telephone Number | 01460 712 279 | 01823 490407 | 01823 490545 |
| Mobile Telephone Number | 07701 053 903 | 07557 654 859 | 07856 290085 |
| Email Address | ssgparishclerk@hotmail.co.uk | grahiamgleed@gmail.com | pearcejanice@hotmail.co.uk |

# Bank Reconciliation

Name of smaller authority: Stoke St Gregory Parish Council. 10 Bay Hill, Ilminster. TA19 0AT. 01460 712279
Chairman : Graham Gleed. The Manse. Stoke St Gregory, Taunton. TA3 6JG. 01823 490407

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

**Financial year ending 31 March 2022**

Prepared by : Kelly de Silva Clerk/RFO
10 Bay Hill, Ilminster, Somerset. TA19 0AT.
07701 053903 / 01460 712279
ssgparishclerk@hotmail.co.uk

Date : 04/04/2022

| Balance per bank statements as at 31 March 2022: | £ | £ |
|---|---|---|
| | 100,439.21 | |
| Petty cash float (if applicable) | 0 | |
| Less: any unpresented cheques at 31 March 2022 | 0 | |
| Add: any un-banked cash at 31 March 2022 | 0 | |
| Net balances as at 31 March 2021 (Box 8) | | 63,365 |

***The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:***

**CASH BOOK:**

| | |
|---|---|
| Opening Balance 1 April 2021 (Prior year Box 8) | 63,364.41 |
| Add: Receipts in the year | 73,708.08 |
| Less: Payments in the year | 36,633.28 |
| Closing balance per cash book [receipts and payments book] as at 31 March 2022 (must equal net balances above – Box 8) | 100,439.21 |

**Stoke St Gregory Parish Council – Annual Bank Reconciliation from April 2021 – March 2022.**

| | |
|---|---|
| **Balance at 1st April 2021 (Before Clerks Salary)** | **63,364.41** |
| **Plus Receipts from April 2021 – March 2022** | **73,708.08** |
| **Minus Payments from April 2021 – March 2022** | **36,633.28** |
| **Unpresented cheques / Payments not made** | **1,500 payment due to be paid HOTV – SALC community fund grant received 31.03.22 transferred 04-04-22 so will be included in reporting in the next financial year 2022-23** |
| **Balance at 31st March 2022** | **100,439.21** |

| | | | |
|---|---|---|---|
| **Stoke St Gregory Parish Council** | | | |
| **Summary Receipts and Payments Account for the year ending 31st March 2022** | | | |
| | | | |
| **2020-21** | **Receipts £** | **2021-22** | |
| 16000 | Precept | 16000 | |
| 230 | Grants | 23230 | |
| 3663.22 | VAT Refund | 895.73 | |
| 0 | Donations towards first aid training | 0 | |
| 33102.77 | Community Infrastucture Levy (CIL) | 32195.35 | |
| 105 | Overpayment refund due to online banking delay | 0 | |
| 63 | Correction of incorrect bank details on invoice | 0 | |
| 63 | Sponsorship of Village Newsletter | 207 | |
| 53226.99 | **Total Receipts** | **72528.08** | |
| | | | |
| | **Payments** | | |
| 338.5 | Subscriptions | 348.78 | |
| 5450.74 | Grants | 27376.15 | |
| 5386.13 | Administration | 6321.34 | |
| 1983.31 | Sundry | 1629.82 | |
| 895.73 | VAT input tax | 407.19 | |
| 14054.41 | **Total Payments** | **36083.28** | |
| | | | |
| 39172.58 | Excess of income over expenditure | 39174.8 | |
| | Excess of expenditure over income | | |
| | | | |
| **Stoke St Gregory Parish Council – Burial Authority** | | | |
| **Summary Receipts and Payments Account for the year ending 31st March 2022** | | | |
| | | | |
| **2020-2021 (£)** | **Receipts £** | **2021-2022 (£)** | |
| 1200 | Burial Fees & Rights to Burial | 900 | |
| 27 | Memorial Fees | 280 | |
| 0 | Interment of Ashes | 0 | |
| 0 | TDBC Maintenance Grant | 0 | |
| 1227 | **Total Receipts** | 1180 | |
| | | | |
| | **Payments** | | |
| 550 | Repairs, Maintenance and Mowing | 550 | |
| | | | |
| 677 | Excess of income over expenditure | 630 | |
| | Excess of expenditure over income | | |
| | | | |
| | **Year end 2022** | | |
| | Total Payments including Burial Ground | 36,633.28 | |
| | Total Receipts incuding Burial Ground | 73708.08 | |

| | | | | |
|---|---|---|---|---|
| **Stoke St Gregory Parish Council** | | | | |
| **Summary Receipts and Payments Account for the year ending 31st March 2022** | | | | |
| | | | | |
| **Grants Received** | **2021** | **2022** | | |
| Footpath Grant | 0 | 0 | | |
| SCC Climate emergency Grant for HOTV | 0 | 15000 | | |
| SALC (Somerset Association of local councils) Grants | 0 | 8000 | | |
| Council Tax Support Grant | 230 | 230 | | |
| Community Infrastructure Levy | 33102.77 | 32195.35 | | |
| | **33332.77** | **55425.35** | | |
| **Subscriptions** | | | | |
| Somerset Assciation of Local Councils | 246.5 | 253.78 | | |
| Society of Local Council Clerks | 92 | 95 | | |
| | **338.5** | **348.78** | | |
| | | | | |
| **Grants Paid Out** | **5450.74** | **27376.15** | | |
| 26.04.21 SSG PFMC (Min5) Grant for maintenance post Covid | | 3000 | S137 | |
| 16.06.21 SSG Village Hall (Min152) Grant for electric charge pod | | 940 | S137 | |
| 30.06.21 HOTV (Min 48) SCC Climate Emergency Grant | | 5000 | | |
| 12.07.21 Duke of Edinburgh Awards (Min 26) donation in memory of HRH | | 100 | S137 | |
| 28.07.21 HOTV (Min 88) SCC Climate emergency Grant | | 10000 | | |
| 28.07.21 SSG PFMC (Min 88) Playing Fields and Pavillion insurance | | 670.97 | S137 | |
| 28.07.21 G Gleed (Min 88) Reimbursement for allotments insurance | | 165.18 | S137 | |
| 20.09.21 Royal Agricultural Benevolent Institution (Min 54) Donation in memory of Cllr D House | | 200 | S137 | |
| 12.10.21 SSG Baptist Church (Min 152) SALC Community Fund | | 375 | | |
| 12.10.21 SSG Tennis Club (Min 152) SALC Community Fund | | 375 | | |
| 12.10.21 SSG Scouts Club (Min 152) SALC Community Fund | | 375 | | |
| 12.10.21 SSG Environment Group (Min.152) SALC Community Fund | | 375 | | |
| 12.10.21 SSG Environment Group (Min 100&152) Seed Funding | | 500 | S137 | |
| 10.11.21 The Willowset preschool (Min 156&175) SALC Community Fund | | 5000 | | |
| 11.01.22 Taunton Citizens Advice Bureau (Min189) Donation | | 200 | S137 | |
| 23.02.22 Royal British Legion Poppy Appeal 2021 (Min 161) Donation | | 100 | S137 | |

| | | | | |
|---|---|---|---|---|
| **Administration** | | | | |
| Clerks Salary | 3399.96 | 4524 | | |
| Stand in for Clerk | 0 | 0 | | |
| Training | 710 | 50 | | |
| Came & Co Insurance | 420.59 | 431.71 | | |
| External Auditor | 200 | 300 | | |
| Internal Auditor | 50 | 50 | | |
| Hall Rental | 91 | 180 | | |
| Stationary/Stamps/Ink | 424.59 | 180.47 | | |
| Website Hosting Costs | 49.99 | 49.99 | | |
| Website Maint. Costs | 0 | 15.17 | | |
| Website Domain Registration | 0 | 0 | | |
| Website Privacy Charge | 0 | 0 | | |
| Website Administration | 0 | 500 | | |
| Data Protection ICO | 40 | 40 | | |
| | **5386.13** | **6321.34** | | |
| **Sundry** | | | | |
| Footpath Maintenance | 540 | 878.58 | | |
| Repairs and Maint. Of the Parish Clock | 0 | 165 | | |
| Printing Village Newsletter | 315 | 270 | | |
| Refreshmnts for Annual Parish Meeting | 0 | 0 | | |
| Parish Council Election Costs | 100 | 0 | | |
| Defibrillator Maintenance | 337.83 | 0 | | |
| Bus Shelter Maintenance | 0 | 0 | | |
| Finger Post Maintenance | 0 | 0 | | |
| Grit Bins | 0 | 0 | | |
| Adoption of Telephone Kiosk | 0 | 0 | | |
| First Aid Training | 0 | 0 | | |
| Miscellaneous ( | 690.48 | 316.24 | | |
| | **1983.31** | **1629.82** | | |
| **Burial Ground Expenses** | | | | |
| Mowing | 390 | 450 | | |

| | | | | |
|---|---|---|---|---|
| Other Maintenance | 160 | 100 | | |
| | **550** | **550** | | |
| | | | | |
| **Borrowing & Loans** | | | | |
| The Council had no borrowings or loans during the year ending 31st March 2022 | | | | |
| | | | | |
| **Advertising & Publicity Costs** | | | | |
| None | | | | |
| | | | | |
| **Section 137, Local Government Act 1972** | **355** | **5676.15** | | |
| (£8.41 x 791 on Electoral Roll= £6652.31 allowance) | | | | |

| Stoke St Gregory Parish Council – Income and Expenditure to 31st March 2022 | | | | |
|---|---|---|---|---|
| | | | | |
| **Payments** | **Budgeted** | **Unrounded** | **Actual** | **Varience to Budget** |
| **SALC Subscription** | 264 | 254 | 253.78 | 10.22 |
| **Comm Council Subs** | 0 | 0 | 0 | 0 |
| **SLCC Subscription** | 97 | 95 | 95 | 2 |
| **Grants** | 6000 | 5876 | 5876.15 | 123.85 |
| **Clerk's Salary** | 3570 | 4524 | 4524 | -954 |
| **Stand in for Clerk** | 25 | 0 | 0 | 25 |
| **Training – Councillor and Clerk** | 200 | 50 | 50 | 150 |
| **Clerk training time and mileage** | 80 | 0 | 0 | 80 |
| **Annual Insurance** | 441.62 | 432 | 431.71 | 9.91 |
| **Legal fees** | 2000 | 0 | 0 | 2000 |
| **External Audit** | 200 | 300 | 300 | -100 |
| **Internal Audit** | 50 | 50 | 50 | 0 |
| **Hall Hire** | 250 | 180 | 180 | 70 |
| **Stationary and stamps** | 150 | 180 | 180.47 | -30.47 |
| **Footpath Maintenance** | 570 | 879 | 878.58 | -308.58 |
| **Repairs/ Maint Church Clock** | 230 | 165 | 165 | 65 |
| **Printing Village Newsletter** | 280 | 270 | 270 | 10 |
| **APM Refreshments** | 40 | 0 | 0 | 40 |
| **Burial Ground Grass Cutting** | 231 | 450 | 450 | -219 |
| **Burial Gound Maintenance** | 200 | 100 | 100 | 100 |
| **Website Hosting Costs** | 52.5 | 50 | 49.99 | 2.51 |
| **Website Maintenace** | 300 | 515 | 515.17 | -215.17 |
| **Privacy Cost for Website** | 0 | 0 | 0 | 0 |
| **Website Domain Registration** | 0 | 0 | 0 | 0 |
| **Data Protection (ICO)** | 40 | 40 | 40 | 0 |
| **Reserve for Election Costs** | 100 | 0 | 0 | 100 |
| **Village Welcome Leaflet** | 0 | 0 | 0 | 0 |
| **Defibrillator Maintenance** | 50 | 0 | 0 | 50 |
| **Flood Warden** | 300 | 0 | 0 | 300 |
| **Allotments** | 0 | 0 | 0 | 0 |
| **Bus Shelter Maintenance** | 100 | 0 | 0 | 100 |
| **Fingerpost Mantenance** | 320 | 0 | 0 | 320 |
| **Forward Strategy Group** | 0 | 0 | 0 | 0 |
| **First Aid Training** | 0 | 0 | 0 | 0 |
| **Grit Bins and Filling** | 0 | 0 | 0 | 0 |
| **Road Safety** | 0 | 0 | 0 | 0 |
| **Contingency for Lost Services** | 0 | 0 | 0 | 0 |
| **Dog Waste Disposal** | 312 | 0 | 0 | 312 |
| **Transfer of grant to PFMC** | 0 | 0 | 0 | 0 |
| **Miscellaneous** | 0 | 316 | 316.24 | -316.24 |
| **VAT** | 1000 | 407 | 407.19 | 592.81 |
| **Sub Total** | **17453.12** | **15133** | **15133.28** | **2319.84** |
| **SCC Climate emergency Grant for HOTV** | | **15000** | **15000** | **Not budgeted** |
| **SALC Grants (1)** | | **6500** | **6500** | **Not budgeted** |
| **TOTAL** | | **36633** | **36633.28** | |
| | | | | |
| | | | | |

| **Receipts** | Budget | Actual | | |
|---|---|---|---|---|
| Precept | 16000 | 16000 | | |
| Council Tax Suport Grant | 230 | 230 | | |
| TDBC Footpaths | 0 | 0 | | |
| TDBC Burial Ground | 0 | 0 | | |
| Memorial Fees | 0 | 280 | | |
| Burial Fees | 300 | 300 | | |
| Interment of ashes | 0 | 0 | | |
| Purchase of plot | 0 | 600 | | |
| PCC donation | 0 | 0 | | |
| Sponsorship of newsletter | 0 | 207 | | |
| Donations toward First Aid training | 0 | 0 | | |
| Grants (not included in budget) | 0 | 23000 | | |
| Community Infrastructure Levy | 0 | 32195.35 | | |
| Miscellaneous | 0 | 0 | | |
| VAT refund 2021-22 | 1100 | 895.73 | | |
| **Total** | 17630 | 73708.08 | | |
| | | | | |
| Total not incl. grants and CIL | | 18512.73 | | |

| STOKE ST. GREGORY PARISH COUNCIL | | | | | | | Blue = Probable Black = Actual |
|---|---|---|---|---|---|---|---|
| BUDGET PRECEPT 2022-23 PAYMENTS CALCULATIONS | | | | | | | Green = Budget |
| | 2020-21 | 2020-21 | 2021-22 | 2021-22 | | 2022-23 | |
| | Budget | Actual | Budget | Actual | Notes / amounts so far | Budget | Notes |
| | £ | £ | £ | £ | | £ | |
| SALC Subscription | 251 | **246.5** | 264 | 253.78 | Actual cost for 2021-22 | 266.48 | includes 5% increase |
| Comm Council Subs | 50 | **0** | 0 | 0 | No CC Subs for 3 years - remove lin | 0.00 | No CC subs paid for 3 years remove from budget |
| SLCC Subscription | 94 | **92** | 97 | 95 | Actual cost for 2021-22 | 99.75 | includes 5% increase |
| Grants | 6000 | **5450.74** | 6000 | 5876.15 | FIGURE DOES NOT INCLUDE SALC AND SCC GRANTS £21500 £3000 PFMC - grant towards costs 26.04.21, £940 Williams Hall - Electric pods 16.06.21, £100 Duke of Edinburgh donation 12.07.21, £670.97 PFMC insurance 28.07.21,£165.18 Allotment ins. 28.07.21 £200 RABI donation 20.09.21 SEG seed funding £500 12.10.21, £200 CAB11.01.22,£100 Poppy appeal 23.02.22 | 6,281.60 | Section 137 applications for donation and grants for the community £8.41 per electorate with 755 currently on electoral roll (Sept 2021) 2022 AMENDED FIGURE £8.41 X 791 ON ELECTORAL ROLL (March 22) |
| Clerk's Salary | 3500 | **3399.96** | 3570 | 4524 | Clerks payscale agreed above the 5% budgeted on performance basis | 4,750.20 | 5% increase on Clerks Salary on successful completion of CiLCA |
| Stand in for Clerk | 25 | **0** | 25 | 0 | Stand in fo Clerk contingency | 25.00 | Contingency |
| Training | 1200 | **710** | 200 | 50 | Expect £25 for new councillor training + 1 standard cost course | 200.00 | 5 X training sessions (average) |
| Clerk training time and mileage | 80 | **0** | 80 | 0 | Not required previously, with the Clerk moving house may need to be considered in the future | 120.00 | (Mileage 45p per mile.) for travelling from Ilminster to SSG monthly |
| Annual Insurance | 431 | **420.59** | 441.62 | 431.71 | Actual Figure for 2021-22 | 453.30 | 3 yr binding agreement from June 19. £431.71 + 5% = (Last year of 3 yr) |
| Legal fees | 2000 | **0** | 2000 | 0 | Transfer of allotments still outstanding | 2,000.00 | Roll over if not used financial year 2021-22 |
| External Audit | 200 | **200** | 200 | 300 | Actual cost of PFK Littlejohn audit increased by £100 | 300.00 | Expected CIL payments will exceed the £25K threshold for self exemption, £300 flat fee for external audit from PKF Littlejohn 2021-22 |
| Internal Audit | 30 | **50** | £50.00 | £50.00 | Auditor request money donated in LIEU of fee to the Farming Community Network | 100.00 | Previous auditor has resigned from post after many years approx. 10 hours @ £10 ph |
| Hall Hire | 220 | **91** | 250 | 180 | Hall not used for 2 months due to C19, no APM no extraordinary meetings YTD | 280.00 | Budget for 12 mtgs @ £15 + 3 extras + APM@£30 (£15 PH) AWAITING CONFIRMATION of actual price increase inforamtion requested. (MAIN HALL HIRE IS £20 per session) |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Stationery/Stamps | 150 | **424.59** | 150 | 180.47 | Costs include printer ink and paper plus extra stamps writing to planning applications as alternative contact details are no longer provided by SWT | 160.00 | |
| Footpath Maintenance | 400 | **540** | 570 | 878.58 | End of season so no more cuttining until the next financial year - Includes puchase of maintenance equipment cost of £298.30 | 570.00 | No Price increase expected, small contingency for extra works/strimming |
| Repairs/Maint Church Clock | 208 | **0** | 230 | 165 | Actual cost £165 no extra work required | 230.00 | Cumbria clock service = £218.40 +5% |
| Printing village newsletter | 280 | **315** | 280 | 270 | Printing costs increased to £69 per issue | 301.00 | Rockwell printing £69 per issue (x4) Braille £25 + £5 thereafter |
| APM refreshments | 40 | **0** | 40 | 0 | No APM due to C19 | 50.00 | increase in line with rising F&D costs |
| Burial ground - grass cutting | 500 | **390** | 231 | 450 | Current contractor G Wagen and James increasing costs annually - this contract should be reviewed for a more cost effective contractor | 376.20 | Current contractor increasing costs by approx. 10% per year to be reviewed |
| Burial ground maintenance | 200 | **160** | 200 | 100 | Hedge cut in August with £60 invoice expected no other costs incurred | 200.00 | Yr 13-14 –£447 (Stone for burial ground entrance), Yr 14-15 - £272 (Gates and latch), Yr 15-16 None, Yr 16/17 – 256 (hedge cutting). Yr 18-19: £193 (hedge cutting) Yr 19-20 Hedge Cutting Yr 20-21 £160 due to overgrowth £60 2021-22 - allow contingency for repairs and maintenance |
| Website Hosting Costs | 55 | **49.99** | 52.5 | 49.99 | Actual cost for 2021-22 | 52.50 | Hosting is with GURU @ £50 per year. Next payment is due 01/05/22 + 5% |
| Website Maintenance | 300 | **0** | 300 | 515.17 | Appointment of a web admin @ £10 p/h for 10 hours per month for remainder of 2021-22 | 900.00 | £600 for web admin fees at £10 ph 10 hours per month + 200 contingency for plug ins and support |
| Privacy cost for website | 0 | **0** | 0 | 0 | Historical line could possibly be removed | | Historical line could possibly be removed |
| Website domain registration | 26 | **0** | 0 | 0 | Registered for 5 years with LCN | | Domain name regstered with LCN next payment due 11.2.25 |
| Data Protection (ICO) | 40 | **40** | 40 | 40 | Actual £40 2021-22 | 40.00 | |
| Reserve for Election costs | 0 | **100** | 100 | 0 | Uncontested election costs were invoiced by the monitoring officer 2020-21 | 1,500.00 | Eliza Day recommends £1500 for contested election costs. (Would be approx £100 if uncontested but with elections possibly moving to 2022 contingency should be considered. |
| Village Welcome Leaflet | 20 | **0** | 0 | 0 | 0 | 0.00 | Historical line could possibly be removed |
| Allotments | 0 | **0** | 0 | 0 | £165.18 included in S137 grants | 173.44 | PC has covered the Allotment Association insurance last 3 years + 5% |
| Defibrillator maintenance | 250 | **337.83** | 50 | 0 | Defib could be used | 51.77 | Defib arrived Oct 2012. Electrodes expire 28/02/21. New pads and battery purchased and installed 14.08.20 new battery required 14.08.2024 budget for pads if used |
| Flood warden | 300 | **0** | 300 | 0 | | 300.00 | Contingency as area is prone to flooding |
| Bus shelter maintenance | 100 | **0** | 100 | 0 | | 100.00 | Unit could be cleaned and made good |
| Fingerpost maintenance | 320 | **0** | 320 | 0 | | 0.00 | Contingency for any damage or repairs |
| Forward Strategy Group | 0 | **0** | 0 | 0 | | | Historical line could possibly be removed |
| First Aid training | 0 | **0** | 0 | 0 | | | Historical line could possibly be removed |
| Grit Bins and Filling | 0 | **0** | 0 | 0 | | 450.00 | Bin on Curload is in a state of disrepair and Griggs hill looks like its been hit by a vehicle and no longer closes. Replacements may be considered |
| Road Safety | 0 | **0** | 0 | 0 | | 0.00 | £10,000 ear marked reserves for the implemetation of the 30mph in Meare Green |
| Contingency for lost services | 0 | **0** | 0 | 0 | | 1,000.00 | With Local Government reorganisation and little known about the financial impacts this will have on local government a contingency should be considered |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Micellaneous | 0 | **166.98** | | 316.24 | £80 printing cost for the CIL survey, £96.40 Telephone kiosk renovation, £107.45 Litter picking equipment, £32.39 purchase of Hi-viz jackets | | |
| Dog Waste Disposal | 800 | **523.5** | 312 | 0 | YTD £0 invoice expected for 2021 - 22 financial year 34 Weeks @ £5.25 + installation = 523.50 + 18 weeks @ £5.25 Invoice requested from SWT - not received | 600.00 | Initial costings were backdated from 2016 when the dog waste bin was originally requested. Does not include installation of a new dog bin |
| Parish Online | | | | 0 | Invoiced after 01-04-22 | 69.10 | includes 5% increase |
| Environment | | | | 0 | | 500.00 | Not SEG related but Climate crisis is a nationwide issue |
| Kids services | | | | 0 | | 1,600.00 | £4 K projected cost Grants could be applied for |
| VAT | 1000 | 895.73 | 1000 | 407.19 | | 700.00 | |
| **TOTAL** | **£19,070.00** | **£14,604.41** | **£17,453.12** | **£15,133.28** | | **£24,800.34** | |
| | | | | | | | |
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**STOKE ST. GREGORY PARISH COUNCIL**

**BUDGET PRECEPT 2022-23 Receipts**

| | 2020-21 Budget £ | 2020-21 Actual £ | 2021-22 Budget £ | 2021-22 Actual £ | 2022-23 Budget £ | NOTES |
|---|---|---|---|---|---|---|
| **Precept** | 16000 | 16000 | 16000 | 16000 | 17600 | |
| **AL contribution to the tennis courts** | | | | | | |
| **Council tax support grant** | 230 | 230 | 230 | 230 | 230 | |
| **TDBC Footpaths** | | | | | | |
| **TDBC Burial Ground** | | | | | | |
| **Memorial Fees** | | 27 | | 280 | 140 | **1** |
| **Burial Fees** | 300 | 600 | 300 | 300 | 300 | **1** |
| **Interment of ashes** | | | | | | **1** |
| **Purchase of Plot** | 600 | 600 | | 600 | | |
| **PCC donation** | | | | | | |
| **Sponsorship of newsletter** | | 63 | | 207 | 138 | |
| **Donations toward 1st Aid training** | | | | | | |
| **CIL (not included in budget)** | | | | 32195.4 | | **4** |
| **Grants (not included in budget)** | | | | 23000 | | **3** |
| **Miscellaneous** | | 168 | | | | **2** |
| **VAT Refund** | 1000 | 3663.2 | 1100 | 895.73 | 700 | |
| **TOTAL** | **18130** | **21351.2** | **17630** | **73708.13** | **19108** | |
| Total exc. CIL and Grants not budgeted | | | | 18512.68 | | |

**NOTES**

1. Cannot budget for these. Figure from a median of burials over previous 5 years
2. I Upshall was paid twice due to a delay on online banking, £105.00 was refunded, £63.00 refunded due to incorrect payment details on a Rockwell invoice
3. £15000 SCC Climate Grant for the HOTV & £6500 transferred to SALC grant recipients. £1,500 SALC round 3 grant received 31.03.22 transferred to HOTV 04.04.22
4. CIL total of £65298.12 is not included in the main budget and recorded seperately

| **Projected Bank Balances** | surers account | CIL | Theor. | | | Actual |
|---|---|---|---|---|---|---|
| Projected bank balance at 31-03-22 | 31,000 | 65298.35 | (35140.86 | 1,500 to HOTV) | | **33640.86** |
| Income for 22-23 (not including CIL) | 19108 | | | | | |
| Expenditure 22-23(not including CIL) | 23800.34 | | | | | |
| Earmarked Project for Meare Green | 10,000 | | | | | |
| Reserves for running costs | 10,000 | | | | | |
| Un marked reserves | 6307.66 | | | | | |

## Explanation of variances – pro forma

Name of smaller authority: **Stoke St Gregory**

County area (local councils and p: Somerset

**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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- 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).

| | 2020/21 £ | 2021/22 £ | Variance £ | Variance % | | | | Explanation Required? | Automatic responses trigger below based on figures input, **DO NOT OVERWRITE THESE BOXES** | **Explanation from smaller authority (must include narrative and supporting figures)** |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Balances Brought Forward | 23,515 | 63,365 | | | | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 16,000 | 16,000 | 0 | 0.00% | 0 | 0 | 0 | NO | | |
| 3 Total Other Receipts | 38,454 | 57,708 | 19,254 | 50.07% | 0 | 1 | 1 | YES | | Income includes a CIL (Community Infrastruture Levy) receipt in the 2021-23 financial year of £32,195.35. This money must be recorded separately to the day-to-day income / expenditure of the |
| 4 Staff Costs | 3,400 | 4,524 | 1,124 | 33.06% | 0 | 1 | 1 | YES | | The Clerk had not received a pay review in the first 2 years of being in the post. The Clerk received a pay increase above the 5% budgeted based on a performance review (Min 22.12.04.22). The Clerks pay |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | NO | | |
| 6 All Other Payments | 11,204 | 32,109 | 20,905 | 186.59% | 0 | 1 | 1 | YES | | The increased expenditure includes the transfer of Grant funding for which the PC facilitated. The total of grant funding transferred to the succesful recipients was £21,500. This included £15,000 SCC (Somerset |
| 7 Balances Carried Forward | 63,365 | 100,440 | | | | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| | | | | | | | | YES | **EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES** | The balances carried forward include a CIL total of £65,298.12. SSGPC have been in consultation with the community regarding the use and investment of this funding which must be used within 5 years of receipt. No CIL spend has yet been agreed, with discussions on CIL defered until after the May 2022 elections due to the heightend sensitivity period formerly known as Purdah. £10,000 is earmarked for a speed reduction zone in Meare Green with planned worked by SCC Highways anticipated to commence in May 2022. £1,500 is a SALC grant received 31-03-22 for the HOTV which was transfered after the start of the new financial year(04-04-22). £15,000 is earmarked reserves for the day to day running of the council. this figure was higher due to the uncerntanties that came with the Covid19 pandemic. This reserve has decrreased to £10k for the 22-23 financial year. Unearmarked reserves are £8641.88 which will be incorperated into the 22-23 budget with a planned income of £19,108 and expenditure of £24,800.34 for the next financial year. |
| 8 Total Cash and Short Term Investments | 63,365 | 100,440 | | | | | | | VARIANCE EXPLANATION NOT REQUIRED | Further explanations are included on the following pages |
| 9 Total Fixed Assets plus Other Long Term Investments and Ass | 18,521 | 19,578 | 1,057 | 5.71% | 0 | 1 | 0 | NO | | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | NO | | |

**Rounding errors of up to £2 are tolerable**

**Variances of £200 or less are tolerable**

**BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)**

**Stoke St Gregory Parish Council**
**AGAR 2021-22**

**Explanation of Variances of more than 15% (except variances less then £200)**

**Box 3 (Total other re**ceipts)

| | **£** |
|---|---|
| **Figure in 2021 Column** | **38,454** |
| **Figure in 2022 Column** | **57,708** |
| **Variance (2022 figure less 2021 figure)** | **+19,245 (50.07%)** |
| **Community Infrastructure Levy (CIL) on the Willey Road (Broomfield Park) Housing development** | **-907.42** |
| **Grants** | **+23,000** |
| **Memorial Fees** | **+253** |
| **Burial Fees** | **-300** |
| **Sponsorship of Newsletter** | **+144** |
| **VAT refund** | **-2767.49** |
| **Miscellaneous**<br>**2021-22 No Miscellaneous payments received**<br>**2020-21 £105 refund from I. Upshall, due to a delay in the online banking system, this grant was paid twice, one lot was refunded on 04.01.21.**<br>**£63.00 Rockwell S&P included an incorrect account number on the invoice (13.01.21), subsequently the money bounced back into the PC account under a Correction code. This was amended and later paid (10.03.21)** | **-168** |
| **Total** | **19,254.09** |

**Box 4 Staff Costs**

| | **£** |
|---|---|
| **Figure in 2021 Column** | **3,400** |
| **Figure in 2022 Column** | **4,524** |
| **Variance (Figure in 2021 column less figure in 2022 column)** | **+1,124 (33.06%)** |
| **Increase in Clerks Salary from a performance-based pay review April 2021 from £9.77ph x 29 hours per month (£283.33) to £13.00ph x 29 Hours per month (£377.00)**<br>**(NJC pay scale LC1 13-17 above substantive range)** | **1,124** |

Box 6 All Other Payments Made

| | £ |
|---|---|
| **Figure in 2021 Column** | **11,204** |
| **Figure in 2022 Column** | **32,109** |
| **Variance (Figure in 2021 Column less Figure in 2022 Column)** | **20,905**<br>**(186.59%)** |
| **VAT** | **-488.54** |
| **Clerk Training (Clerk enrolled onto CiLCA 2020-21)** | **-685** |
| **Councillor Training** | **+25** |
| **Stationary/Stamps (New Laptop included 2020-21)** | **-244.12** |
| **Print Newsletter (2019-20 invoice received in 2020-21)** | **-45** |
| **Village Hall Hire (Less meetings in the hall 2020-21 due to Covid)** | **+89** |
| **Footpath Maintenance (includes purchase of equipment for footpath maintenance of £248.58 included in the asset register + CPI inflation)** | **+338.58** |
| **Burial Ground Mowing (CPI Inflation)** | **+60** |
| **Burial Ground (Other Maintenance) (Less Hedge cutting required)** | **-60** |
| **Website Maintenance (Purchase of Plug in for the website)** | **+15.17** |
| **Website Administrator (Hired during 2021-22 to administer website)** | **+500** |
| **Defibrillator (Defib was used in an emergency in 2020-21)** | **-337.83** |
| **SLCC Subscription (CPI inflation)** | **+3** |
| **SALC Subscription (CPI inflation)** | **+7.28** |
| **External Auditor (increased cost for Limited assurance audit)** | **+100** |
| **Came & Co Insurance (CPI inflation)** | **+11.12** |
| **Grants (includes the distribution of £15,000 SCC Climate Emergency Grant to HOTV and £6,500 SALC Grants to local community groups** | **+16567.44** |
| **S137 Grants (Grants/donations paid in 2021-22 minus Grants/donations paid in 2020-21)** | **+5521.15** |
| **Allotments Insurance (Included in S137 grants 2021-22)** | **-163.18** |

| | |
|---|---|
| **Election Costs (2019 election cost not invoiced by SWT until 2020-21 no election costs until May 2022 elections)** | **-100** |
| **Parish Clock Maintenance (Annual services fell in the same financial year 2019-20)** | **+165** |
| **Miscellaneous (2020-21 included dog waste bin emptying, although an invoice has been requested from SWT for 2021-22 it has not been received)** | **-374.24** |
| **Total** | **20,904.83** |

**Box 7 Balances carried** forward

| | **£** |
|---|---|
| **Figure in 2021 Column** | **63,365** |
| **Figure in 2022 Column** | **100,440** |
| | |
| **Community Infrastructure Levy (CIL)**<br>**2020-21 CIL Receipts = £33,102.77**<br>**2021-22 CIL Receipts = £32,195.35** | **65,298.35** |
| **Reserves for general running costs for 12 months**<br>**Due to the uncertainties of the Coronavirus pandemic 12 months of reserves was earmarked (This has been reduced to £10K for 2022-23)** | **15,000** |
| **SALC Stage 3 Grant to be transferred to recipient HOTV (transferred 04-04-22)** | **1,500** |
| **Earmarked funds for Speed Limit 30mph zone in Meare Green** | **10,000** |
| **Surplus Reserves** | **8640.86** |
| **Total** | **100,439.21** |

**Please note – Surplus reserves of £5692.34 have been incorporated into the 2022-23 budget with a forecasted income of £19,108 and expenditure of £24,800.34 for the coming financial year.**

All Items of Expenditure above £100 Year ending 31st March 2022

| Date Incurred | Purpose of expenditure | Amount £ (Excluding recoverable VAT) | VAT that cannot be recovered | Minute Number |
|---|---|---|---|---|
| 01.04.21 | Clerks Salary | 377.00 | | 22 |
| 26.04.21 | SSG PFMC – Grant for maintenance | 3000.00 | | 5 |
| 04.05.21 | Clerks Salary | 377.00 | | 43 |
| 05.05.21 | Arthur J Gallagher – Came and Co insurance | 431.71 | | 43 |
| 01.06.21 | Clerks Salary | 377.00 | | 67 |
| 16.06.21 | Cumbrian Clock Co. Parish Clock Annual Service | 165.00 | | 67 |
| 16.06.21 | Williams Hall – Grant for electric car charge pod | 940.00 | | 152 (2020-21) |
| 30.06.21 | HOTV – Transfer of SCC Grant | 5000.00 | | 48 |
| 01.07.21 | Clerks Salary | 377.00 | | 88 |
| 12.07.21 | Duke of Edinburgh Awards – donation in memory of HRH Prince Phillip | 100.00 | | 26 |
| 28.07.21 | HOTV – Transfer of SCC Grant | 10,000 | | 88 |
| 28.07.21 | SSG PFMC – Grant for playing fields and pavilion insurance | 670.97 | | 88 |
| 28.07.21 | G Gleed – Re-imbursement for the Allotment Association insurance | 165.18 | | 88 |
| 02.08.21 | Clerks Salary | 377.00 | | 107 |
| 11.08.21 | SALC – Annual subscription | 253.78 | | 107 |
| 01.09.21 | Clerks Salary | 377.00 | | 127 |
| 15.09.21 | PKF Littlejohn – External auditor | 300.00 | | 127 |
| 20.09.21 | RABI (Royal agricultural benevolent fund) Donation in memory of Cllr. David House | 200.00 | | 54 |
| 01.10.21 | Clerks Salary | 377.00 | | 152 |
| 12.10.21 | SSG Baptist Church – transfer of portion of SALC Grant | 375.00 | | 152 |
| 12.10.21 | SSG Tennis Club - transfer of portion of SALC Grant | 375.00 | | 152 |
| 12.10.21 | SSG Scouts Group - transfer of portion of SALC Grant | 375.00 | | 152 |
| 12.10.21 | SEG (Stoke Environment Group) - transfer of portion of SALC Grant | 375.00 | | 152 |
| 12.10.21 | SEG (Stoke Environment Group) – Seed funding | 500.00 | | 100&152 |
| 12.10.21 | J Williams (Sunrise Horticultural Services) – grass cutting and hedge cutting | 140.00 | | 152 |
| 12.10.21 | Rockwell sign and print – Newsletter and CIL consultation survey printing | 149.00 | | 152 |
| 01.11.21 | Clerks Salary | 377.00 | | 175 |
| 10.11.21 | The Willowset preschool - transfer of SALC Grant (Stage 2) | 5000.00 | | 156&175 |

| | | | | |
|---|---|---|---|---|
| 10.11.21 | N Sloan – Website Administration | 100.00 | | 175 |
| 10.11.21 | Williams Hall – Hall hire for PC meetings | 100.00 | | 175 |
| 01.12.21 | Clerks Salary | 377.00 | | NM |
| 04.01.22 | N Sloan – Website Administration | 100.00 | | NM |
| 04.01.22 | I Upshall – Reimbursement for the purchase of litter picking equipment | 107.45 | | NM |
| 04.01.22 | Clerks Salary | 377.00 | | 202 |
| 11.01.22 | Taunton Citizens Advice Bureau - Donation | 200.00 | | 189 |
| 11.01.22 | N Sloan – Website Administration | 100.00 | | 202 |
| 01.02.22 | Clerks Salary | 377.00 | | 224 |
| 16.02.22 | N Sloan – Website Administration | 100.00 | | 224 |
| 23.02.22 | Royal British Legion – Poppy Appeal | 100.00 | | 161 |
| 01.03.22 | Clerks Salary | 377.00 | | 251 |
| 21.03.22 | K de Silva – Reimbursement for the purchase of footpath Maintenance equipment | 248.58 | | 251 |
| 21.03.22 | N Sloan – Website Administration | 100.00 | | 251 |