

# Annual Governance and Accountability Return 2021/22 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2022**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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 2022**.

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2021/22**, page 4
- **Section 1 – Annual Governance Statement 2021/22**, page 5
- **Section 2 – Accounting Statements 2021/22**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2021/22 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£200 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

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.

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2021/22, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2022. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2022**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **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.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- 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 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	✓	
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 been published where required?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )	✓	

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

CHIGNAL PARISH COUNCIL

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22: 18,222

Total annual gross expenditure for the authority 2021/22: 12,797

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2022.

**By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

01/05/2022

I confirm that this Certificate of Exemption was approved by this authority on this date:

09/05/2022

Signed by Chairman

Date

09/05/2022 2022/436

as recorded in minute reference:

Generic email address of Authority

CHIGNALPC@GMAIL.COM

Telephone number

01245 360811

\*Published web address

WWW.E-VOICE.ORG.UK/CHIGNALPARISH

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT**

## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

CHIGNAL 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 2022, that:

	Agreed		Yes	No	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>			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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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:

09/05/2022

and recorded as minute reference:

2022/1434

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

Chairman

*[Signature]*

Clerk

*[Signature]*

### 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

|

e-voice@DRG.UK / CHIGNAL PARISH

## Section 2 – Accounting Statements 2021/22 for

CHIGNAL PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	35853	39755	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies	7600	7600	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	30931	10622	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4. (-) Staff costs	3252	422	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	31377	8595	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	39755	45180	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8. Total value of cash and short term investments	39755	45180	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>	
9. Total fixed assets plus long term investments and assets	33549	33549	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.	
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
			✓	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.  
Signed by Responsible Financial Officer before being presented to the authority for approval

Date

01/05/2022

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

09/05/2022


as recorded in minute reference:

2022/1435

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

*[Signature]*





WILL ADSHEAD-GRANT  
CHIGNAL PARISH COUNCIL  
45 CHERRY GARDEN ROAD  
GREAT WALTHAM  
CHELMSFORD  
ESSEX  
CM3 1DH

## Your Business accounts – at a glance

### Up-to-date account information

To get your current balances or find out about other accounts you have that aren't listed here, log on to online banking (if you're registered), or call us on 0345 605 2345.

## Your balances on 31 March 2022

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### Business Current Accounts

Community Account Statement	£5,731.07
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Sort Code 20-19-95 • Account No 60717908

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### Business Savings Accounts

Business Premium Account	£39,449.09
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.....  
Sort Code 20-19-95 • Account No 10924539

This is the end of your account summary.

### Explanation for 'high' reserves

(Please complete the highlighted boxes.)

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

	£	£	£
<b>Earmarked reserves:</b>			
CIL	18279		
ORCHARD ACCOUNT	1258		
		<u>19537</u>	
<b>General reserve</b>	25643		
		<u>25643</u>	
<b>Total reserves (must agree to Box 7)</b>			<u><u>45180</u></u>



**CHIGNAL PARISH COUNCIL  
ASSET REGISTER**

**03.03.2022**

ITEM	LOCATION	PURCHASE DATE	Replacement price
Land - EX481961	Playing Field	04/05/1993	£7,000
Telephone box	The Green Chignal St James	13/09/2010	£1
2 Benches		01/05/2013	£1,200
1 Picnic Table	ORCHARD	01/05/2013	£600
3 Benches	The Green Playing Field		£1,800
3 Parish Noticeboards	The Green	04/08/2018	£600
	Village Hall	04/08/2018	£600
	St Nicholas Church	04/08/2018	£600
Laptop	Parish Address	12/09/2016	£600
Printer	Parish Address	12/09/2016	£200
Hard Drive	Parish Address	12/09/2016	£65
STORAGE PAVILLION	ORCHARD	29.09.2018	£1,600
HUSQVARNA TS138 MOWER	ORCHARD	29.09.2018	£1,500
TONDU TSC500 DUMP CART TRAILER	ORCHARD	29.09.2018	£150
Defib.	Village Hall	01.06.2019	£1,539
Tent	ORCHARD	01.06.2019	£500
Ladder	ORCHARD	01.06.2019	£220
Bench	ORCHARD	01.06.2019	£674
Oak Gazebo	Playing Field	29.10.2020	£8,500
Goal Post - Full Size	Playing Field	31.07.2020	£600
Car Park	Playing Field	30.09.2020	£5,000
			<b>£33,549</b>

# Chignal Parish Council

## Risk Assessment

31.10.2021

RISKS IDENTIFIED	RISK	INSURANCE COVER	INTERNAL CONTROL	OTHER EXTERNAL ARRANGEMENTS & COMMENTS
L=Likelihood / I=Impact	ASS	H=High/M=Medium/L=Low		
The Protection of Physical Assets : owned by the Council or for which they have custodial responsibility Buildings, furniture, equipment etc. Loss / Damage through fire or flood	M/H	Adequate Insurance Cover for Assets owned by Council	An up to date register of assets and investments  Annual Review of Risk & adequacy of cover	Regular maintenance arrangements for assets.
The Risk of damage to third party property or individuals as a consequence of the council providing services or amenities to the public.	M/H	Adequate Public Liability Insurance Cover	Annual Review of Risk & adequacy of cover	Insurance Cover for PUBLIC LIABILITY, £10,000,000
The risk of consequential loss of income or need to provide essential services following critical damage, loss or non-performance by a 3rd party	L/L	Adequate Consequential Loss Insurance Cover	Annual Review of Risk & adequacy of cover	
Loss of cash through theft or dishonesty	L/L	Adequate Fidelity Guarantee Insurance Cover	Annual Review of Risk & adequacy of cover  Cheques and all other a/c changes have to be authorised to bank by 2 cllrs	Insurance Cover in FIDELITY GUARANTEE, £2,000 Internal Audit review & testing of anti fraud & corruption  Appropriate Banking Arrangements in line with Financial Regs No petty cash account
Legal liability as a consequence of asset ownership.	H/H	Adequate Public Liability Insurance Cover	Annual Review of Risk & adequacy of cover	Insurance Cover PUBLIC LIABILITY £10,000,000

Legal liability as a consequence of	L/H	Adequate Employer's Liability	Insurance Cover	Insurance Cover for EMPLOYER LIABILITY,
employment				£10,000,000 including, personal accident cover for Employee / Member / Volunteer of £25,000 for death or disablement or £100 per week for a temporary disablement.
Keeping proper financial records in accordance with statutory requirements	L/H	RFO responsibility		Records scrutinised by independent Internal Auditor once a year to ensure controls in place and working. Excel spreadsheet listing all transactions, backed-up monthly. One back up copy kept off site. Testing of income and expenditure from minutes to cashbook, from bank statements to cash book & from minutes to reports etc.
Ensuring all business activities are within legal powers applicable to local councils	N/A	RFO responsibility		Review of minutes to ensure legal powers in place, recorded and correctly applied.
Ensuring that all requirements are met per employment law and Inland Revenue	M/H	RFO/Payroll service responsibility		Professional Payroll Services supplier engaged for preparation of monthly quarterly and year end returns to HMRC in view of new "real time" PAYE regime Checks carried out by the Internal Auditor & issues raised in his report.
Ensuring all requirements are met under	L/H			Testing by Internal Auditor may include VAT returns.

Customs & Excise Regs. Especially VAT			training the RFO in matters of VAT and other taxation issues	RFO trained & further training would be provided on request.
Ensuring the adequacy of the annual precept within sound budgetary arrangements	L/H		RFO's precept report RFO's year end report Regular Budgetary monitoring statements	Testing arrangements by Internal Auditor Budgetary Control arrangements in place & working
Proper timely and accurate reporting of council business in the minutes	L/H		Minutes properly numbered, signed by Chair with a master copy kept in safekeeping	Arrangements in place & working Minutes Published on the website
Responding to electors wishing to exercise their rights of inspection	L/M		Notice of inspection rights placed on 1 notice board just before the annual audit	Arrangements in place & working
Meeting the laid down timetables when responding to consultation invitation	L/M		Extensions applied for if required, mtgs called if required	Arrangements in place & working
Proper document control	L/M		In accordance with good practice and standing orders	Arrangements in place & working
Register of members' interests & gifts & hospitality in place, complete, accurate and up to date	L/H		Procedures in place for recording & monitoring members interests, & gifts & hospitality received. Adoption of codes of conduct for members & employees	Testing of disclosures Arrangements in place & working Model Standing Orders reviewed Annually

Council tax data for local precepting authorities: 2020-21 and 2021-22 data

MHCLG Ecode	ONS code	Local Authority	Parish Name	2020-21 <sup>(a)</sup>			2021-22		
				Amount precepted on billing authority (£) <sup>(a)</sup>	Tax base for precept purposes <sup>(b)</sup>	Band D council tax (£) <sup>(c)</sup>	Amount precepted on billing authority (£) <sup>(a)</sup>	Tax base for precept purposes <sup>(b)</sup>	Band D council tax (£) <sup>(c)</sup>
E0101	E06000022	Bath & North East Somerset	Bath Charter Trustees	160,741	32,148.2	5.00	143,754	31,945.4	4.50
E1535	E07000070	Chelmsford	Chignall	7,608	289.5	26.28	7,604	315.3	24.12
E1535	E07000070	Chelmsford	Great Waltham	49,934	942.0	53.01	53,141	938.7	56.61
E1535	E07000070	Chelmsford	Pleshey	7,512	138.9	54.09	8,435	137.2	61.47

## Explanation of variances – pro forma

Name of smaller authority: **CHIGNAL PARISH COUNCIL**  
 County area (local councils and ESSEX)

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	35,853	39,755				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	7,600	7,600	0	0.00%	NO		
3 Total Other Receipts	39,931	10,622	-20,309	65.66%	YES		Cil receipt £4913. In the previous FY it was £28,262. The Building of 300 houses has concluded.
4 Staff Costs	3,252	4,202	950	29.21%	YES		The Clerk was awarded an additional hour per week increasing the hours to 5 hours per week.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	31,377	8,695	-22,782	72.61%	YES		There has been no large spend of the CIL reserves this FY compared to last year. There was a purchase of £3750 for tree planting with the City Council. In the previous FY we spent £16,500 on a shed, £5000 on a car park, £8,500 on an oak gazebo.
7 Balances Carried Forward	39,755	45,180			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS	
8 Total Cash and Short Term Investments	39,755	45,180				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	33,549	33,549	0	0.00%	NO		
10 Total Borrowings			0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable