

Woodham Mortimer with Hazeleigh Parish Council
Essex
Statement of Accounts year ended 31 March 2024

	2022/23	2023/24	Difference
	£	£	
RECEIPTS			
Precept	6137.00	6637.01	500.01
Precept additional payment		24.76	24.76
Other receipts			
Interest	42.29	156.69	114.40
VAT recovered	259.53	101.93	-157.60
Non-metred electricity refund	20.32	0.00	-20.32
Projector Screen refund	119.99	0.00	-119.99
Total other receiptps	442.13	258.62	-183.51
Total receipts	<u>6579.13</u>	<u>6920.39</u>	341.26
PAYMENTS			
Bank charges	72.00	72.00	0.00
Debit Card charges	36.00	36.00	0.00
Internal Audit	90.00	130.00	40.00
Insurance	329.29	340.12	10.83
Street lighting maintenance contract	150.00	150.00	0.00
Street lighting parts/repairs	169.00	0.00	-169.00
Street lighting electricy (non meterd)	165.79	336.68	170.89
NALC/EALC affiliation fees	212.21	215.54	3.33
ICO subscription fee	35.00	35.00	0.00
Village Hall Hire	0.00	275.00	275.00
IT services (Email account hosting)	74.22	67.20	-7.02
IT services (Domain Registration)	65.00	65.00	0.00
Chairmans allowance	20.00	50.99	30.99
Stationery (print & associated)	10.00	35.83	25.83
IT equipment (printer/scanner)	0.00	108.33	108.33
Election costs	0.00	198.60	198.60
Councillor expenses	0.00	0.00	0.00
Staff allowances (homeworking)	208.00	208.00	0.00
Assett Maintenance	0.00	120.00	120.00
	<u>1636.51</u>	<u>2444.29</u>	807.78
VAT paid	101.93	126.09	24.16
Total other payments	<u>1738.44</u>	<u>2570.38</u>	831.94
Staff costs			
Nett salary	2534.40	2790.24	255.84
HMR&C	633.60	697.20	63.60
	<u>3168.00</u>	<u>3487.44</u>	319.44
Total payments	<u>4906.44</u>	<u>6057.82</u>	1151.38
CASH FLOW			
Balance brought forward	1520.52	3193.21	1672.69
Add			
Receipts	6579.13	6920.39	341.26
Less			
Payments	-4906.44	-6057.82	-1151.38
Balance carried forward	3193.21	4055.78	862.57

Explanation of variances – pro forma

Name of smaller authority:

Woodham Mortimer and Hazeleigh Parish Council

County area:

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).

	2022/23 £	2023/24 £	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	1,521	3,193					
2 Precept or Rates and Levies	6,137	6,662	525	8.55%	NO		
3 Total Other Receipts	442	259	-183	41.49%	YES	Explanation not required, difference less than £200	
4 Staff Costs	3,168	3,487	319	10.08%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,738	2,570	832	47.89%	YES	Differences of: -169 - decrease in street lighting parts/repairs -007 - decrease in email hosting costs +275 - increase in Village Hall hire charges +199 - 4 yearly election costs +171 - increase in non-metered electricity +120 - asset maintenance costs +108 - replacement printer/scanner +040 - increase in Internal Audit fees +031 - increase in Chairmans allowance +026 - increase in stationery costs +024 - increase in VAT charges +011 - increase in insurance premium +003 - increase in expert organisation affiliation fees	
7 Balances Carried Forward	3,194	4,056			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	3,193	4,056				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	15,475	15,710	235	1.52%	NO		
10 Total Borrowings	0	0	0	0.00%	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)

Woodham Mortimer with Hazeleigh Parish Council
Annual return Explanations year ended 31 March 2024

Year on Year variances

Staff costs	Increase to Clerk salary in line with NALC National Pay guidelines	319.44
Other payments	Increase of £831.94 due to the following	
	Stationery	25.83
	Internal Audit	40.00
	Insurance	10.83
	Street lighting non metered electricity	170.89
	Street lighting parts/repairs	-169.00
	NALC/EALC affiliation fees	3.33
	IT services (email hosting)	-7.02
	Chairmans allowance	30.99
	Village Hall hire	275.00
	IT Equipment (printer/scanner)	108.33
	Election costs	198.60
	Assett Maintenance (bus shelters)	120.00
	VAT	24.16
		<u>831.94</u>

Woodham Mortimer with Hazeleigh Parish Council
Bank Reconciliation financial year ended 31 March 2024

Prepared by Andrew Ritchings - Clerk and RFO (01 May 2024)

Balance per Bank Statements as at 31 March 2024	£	£
Unity Trust Bank T1 Current Account	546.94	
Unity Trust Bank Instant Access Account	3,508.84	
		4,055.78
Less any un-presented cheques at 31 March 2024	0	
Add any un-banked cash at 31 March 2024	0	
		<u>-</u>
Net Balances as at 31 March 2024		<u>4,055.78</u>

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

CASH BOOK:

Opening Balance at 01 April 2023	3,193.21
Add: Receipts in the year	6,920.39
Less: Payments in the year	(6,057.82)
Closing balance per cash book as at 31 March 2024	<u><u>4,055.78</u></u>