East Dean & Friston
Parish Council

Date: **06 May 2021**

Title: **Report Item 8 – Final Accounts**

By: **K Larkin (Parish Clerk)**

Purpose: **To report on the final accounts for 2020/21**

Recommendations: **To approve the draft final accounts 2020/21**

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1. The draft final accounts have been subject to inspection by the Internal Auditor, who was aware that they had not yet been presented to full council. No issues have been raised. The Internal Auditor's report has been circulated as Report Item 8(e).

2. The closing balance at 31 March 2021 was £66,421.80 as reported at the council meeting on 1st April 2021. This compares with £65,761 in the previous year.

3. Annex A attached compares the summary figures for 2020/21 with those for the previous two years. [NB: The list of budget heads was revised in 2019/20, but comparisons are still possible].

4. Annex B (a separate document) gives the breakdown of expenditure under each budget head from the current accounting package in 2020/21, comparing actual expenditure to the budget envisaged at the start of the year. The expenditure originally planned was of course hampered by the lockdown, particularly affecting the Neighbourhood Plan, but the council has implemented such projects as were still feasible, including the Friston Build-out and the rebuilding of a second bus shelter.

5. In Annex B members will notice that the council originally expected to end the year with a net deficit of approx. £15,000, which has not happened. As stated above, progress has been hindered by lockdowns. The original expectation was that expenditure on the Neighbourhood Plan in particular would initially be funded partly from reserves, which would then be rebuilt as project work diminished whilst the precept remained steady. The strategy can still be implemented in 2021/22.

6. In Annex B members will notice a new column headed 'Authorising Power', which gives chapter and verse for each of the powers the council is relying upon when spending public money. This has been added because the External Auditor requires the council to undergo an Intermediate Level Review this year which includes verification that all expenditure is properly made, and that the council understands how it is properly made.

7. Members are invited to approve the final accounts for 2020/21.

ANNEX A	2018-19 Actual	2019-20 Actual	2020-21 Actual
SUMMARY			
Receipts	73,809.23	76,853.78	78,570.00
Payments			
Council Office	16,150.56	17,538.56	16,586.00
Professional Expenses	2,543.76	4,141.51	3,223.00
Councillor Expenses	322.55	172.05	372.00
Major Projects	11,649.26	19,481.76	28,178.00
Asset Maintenance	4,098.59	7,745.16	7,205.00
Services	17,311.23	19,181.56	15,581.00
VAT on payments	4,688.99		6,764.00
Total Payments	56,764.94	68,260.60	77,909.00
Surplus/Deficit	**17,044.30**	**8,592.68**	**661.00**
Opening reserves	40,123.93	57,168.23	65,761.00
Closing reserves	**57,168.23**	**65,760.91**	**66,422.00**

RECEIPTS			
Precept	57,730.00	60,234.00	61,245.00
Support grant	198.00	77.50	-
Pavilion hires	862.50	165.00	-
ESCC verge cutting	1,499.54	341.00	341.00
Downlands Way Mtce	-	-	-
Village Hall rent	375.00	375.00	-
Bonfire/carols	470.70	-	-
Revenue grants	3,000.00	465.00	
Capital receipts		7,000.00	11,972.00
CIL Receipts		3,125.23	329.00
Other	503.41	2,122.83	10.24
VAT on receipts/reclaims	9,170.08	2,948.22	4,673.00
TOTAL RECEIPTS	**73,809.23**	**76,853.78**	**78,570.24**

PAYMENTS

Council Office			
Clerk's salary (gross) (Gross)	13,524.56	13,701.04	10,927.80
Employer's NICS	704.31	724.57	338.57
Clerical support	809.34	2,403.84	4,470.84
Travel expenses	332.28	293.94	-
Office phone/broadband/power	216.00	236.00	432.00
Office equipment	429.17	91.99	246.00
Commercial printing	-	-	
Post/stationery/officeprint	134.90	87.18	171.00
Total council office	**16,150.56**	**17,538.56**	**16,586.21**
Professional expenses			
Insurances	1,118.89	1,398.43	1,122.39
Audit fees	417.41	521.85	463.00
Village Hall rent	375.00	375.00	964.00
Subscriptions	617.46	647.34	674.00
Fees/clerk's training	15.00	52.30	
Election expenses	-	389.34	-
VH hire by council	-	757.25	-
Total Professional Expenses	**2,543.76**	**4,141.51**	**3,223.39**
Councillor expenses			
Councillors course fees	305.00	125.00	-
Chair's expenses	-	21.05	38.00
Councillors expenses	17.55	26.00	334.00
Total councillor expenses	**322.55**	**172.05**	**372.00**

Major Projects			
EDF Cricket - moving wicket			14,143.00
War Memorial	-	900.00	
Pavilion - refurb	-	3,542.58	
Playground upgrade - new fence	11,649.26	3,950.00	
Friston Build-out	-	3,600.00	7,000.00
Other projects (bus shelters)	-	3,550.00	3,700.00
Neighbourhood Plan	-	2,092.38	3,173.00
Defibrillators		1,846.80	162.00
Total major projects	**11,649.26**	**19,481.76**	**28,178.00**

Asset Maintenance			
Pavilion			
Pavilion - refurb	-	-	-
Pavilion - general mtce	1,088.87	12.09	350.00
Cleaner's wages	376.27	472.57	50.00
Winterisation	-	-	
Fire extinguisher mtce	29.76	37.50	
Utilities	537.69	1,029.04	236.00
Total Pavilion	***2,032.59***	***1,551.20***	***636.00***

Sports Ground & Play Area			
General Mtce	567.00	138.98	2,160.00
Safety inspection	87.50	107.40	80.00
Safety Surface	-	-	
Tennis court equipment	-	-	
Replacement playground kit	-	846.30	
Total Sports Ground & Play Area	***654.50***	***1,092.68***	***2,240.00***
Other Assets			
War Memorial	-	12.00	
Other Village green assets	-	-	
Public seats	15.00	673.40	
Downlands Way Mtce	-	-	
Friston Pond Mtce	-	2,035.00	3,337.00
Bus shelters- cleaning, mtce	864.39	558.93	650.00
Notice Boards	-	487.78	
Minor asset replacement	182.14	80.97	
Other/provision/project (Bloom)	349.97	1,253.20	342.00
Total Other Assets	***1,411.50***	***5,101.28***	***4,329.00***
Total Asset Maintenance	**4,098.59**	**7,745.16**	***7,205.00***

Services: Mowing:			
- PC owned (Friston)	3,256.00	1,480.80	1,265.00
- Rec (see PC owned)	-	2,078.41	1,673.00
- Private	2,346.00	2,815.19	2,405.00
- Verges (incl Fridays)	1,932.00	2,318.40	1,980.00
- Extras	-	192.00	495.00
Downs View Lane Hedge			246.00
Total Mowing	***7,534.00***	***8,884.80***	***8,064.00***
Other Services			
Donations	2,421.72	2,116.77	2,047.00
Commercial printing	856.00	260.00	350.00
Public Relations/Services/AVM	81.39	204.92	
PC Website	915.00	571.20	355.00
Cuckmere Bus	2,545.60	2,515.20	1,049.00
Tree Maintenance	145.00	412.80	180.00
Village Fete	-	311.82	
[Village Events]	522.06	-	124.00
(Bonfire) Carols	512.83	103.04	
Dog/litter bins	875.00	1,200.00	1,000.00
Footpath Maintenance	350.00	816.99	40.00
Path & Highway Signs	484.80	146.98	
General ROW Maintenance	-	471.81	1,285.00
Other	67.83	165.23	88.00
Churchyard mtce	-	1,000.00	1,000.00
			7,518.00
Total Services	**17,311.23**	**19,181.56**	**15,582.00**