

Jubilee Playing Field - Trustees Annual Report for the year ended 30th March 2022

At the Parish Council Meeting of 9th January 2023, Councillors agreed to adopt the Charity Trustee's breakdown of expenditure from the audited annual accounts of Easton Parish Council, as a true and fair representation of the expenditure incurred by the Jubilee Playing Field for the financial year ending 31/03/2022.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
	£	£	£	£	£	£	£	£	£
As per Charity Commission website (workings not available)	2408	restated	restated	restated	actual	actual	actual	actual	actual
Calculated from expenditure headings									
salaries cost apportioned		1160	1185	1625	1486	1510	1440	1679	3085
equipment						14199			55826
other non pay costs		1200	1200	1192	1219	1473	743	642	1198
Total Figures published	2408	2360	2385	2817	2705	17182	2183	2321	60109
Total audited expenditure for the year (as identified by the Parish Council full year end accounts)									
salaries	7529	7732	7901	10834	9907	10067	8731	9113	18069
other salaries							1066	1248	1500
other non pay	35936	28126	34187	22873	28652	42708	26466	23594	354970
	43465	35858	42088	33707	38559	52776	36263	33955	374539
% of salaries expenditure		15.0%	15.0%	15.0%	15.0%	15.0%	16.5%	16.2%	15.8%
JPF % of total non pay expenditure	5.5%	6.6%	5.7%	8.4%	7.0%	32.6%	2.8%	2.7%	16.1%

Cost Basis:

* Analysis of pay: Other salaries - litter picker JPF element = 25%, clerks/RFO's percentage 15%, Training 15% (shown in pay for 2021/22)

** Analysis of non pay : direct costs of upkeep (CGM + inspection costs), together with 15% of clerks administrative + support costs.

Easton Parish Council

Budget Outturn for 2021/22

Balances as at:
31/03/2022

	2021/22 ACTUALS	AGAR	<u>Jubilee Playing Field Analysis</u>		
	£		2020/21	2021/22	
Receipts					
Precept	19,580.00	19,580.00			
Other Receipts	-				
Land Sale	867,801.38				
National Allotment Society	55.00				
Allotments	180.00				
Interest	63.15				
Legal Fees	9,804.80				
NCC grass cutting	-				
Other - Neighbourhood Plan settlement	10,000.00				
Jubilee Playground Donations	5.00				
PPF funds for village projects	-				
VAT Repayments	11.00	887,920.33			
Sub Total	907,500.33				
Payments					
Staff Costs					
Clerk's Salary - FW	2,329.68		15%	1319.54	349.45
Clerk's Salary - GL	13,843.58		15%	0	2076.54
Clerk's Training	448.00		15%	see below	67.20
Clerk's Salary - Capital Projects (N Plan)	-				
Clerk's Salary - Emergency Plan	-				
Other Salaries - JC	1,500.00		25%	312.00	375.00
Clerks Pension - 23% (excluded)					
HMRC - Employers NI	1,448.10		15%	47.44	217.22
	19,569.36	19,569.36	pay rounded	1679	3085
Other Payments					
Clerk's Expenses	188.40		15%	29.34	28.26
Allotments	283.72				
Auditing	400.00		15%	39.00	60.00
College Heights Maintenance - CGM Yellow	450.00				
College Heights capital equip	52,510.84				
Defibrillator (from reserves)	-				
Dog-Bin Servicing	-				
Donations	150.00	GC Club			
Emergency Planning expenses	-				
Easton Car Scheme	110.82				
Electronic Communication	672.49	Comms/website/email/online	15%	35.96	100.87
Sundries	621.80				
Grounds Maintenance - CGM Green	1,961.58				
Jubilee Playground Maintenance & Charges	463.75	Play area repairs £250 + CGM Blue	(note no inspection for 21/22)	218.75	463.75
Chuchyard maintenance - CGM Purple	525.00				
New playgrounds - grass cuttings					
Insurance	674.53		15%	101.18	101.18
Neighbourhood Plan Professional/Legal Fee	-				
Office Costs + Telephone	2,190.80	Printing/Stationery/Postage	15%	45.87	328.62
Professional Fees	59,381.67	architect/consultants/Legal/Planning fees			
SAM2 (from reserves not grant)	-				
Subscriptions	390.64	NALC, NPFA, NAS	15% (excl £110 allotment subs)	69.10	42.10
Training	-		15%	6.00	see above
Village Hall Hire	70.00				
Village Maintenance	2,671.06	Maintenance/ General wear+tear			
Cardinal + Stp Peter's Drive Projects	45,232.05				
Jubilee Playground Project	55,826.47				
Village Projects	27,500.51				
Land Sale	44,940.80				
Accounts Software	485.00		15%	0	72.75
Covid Recovery Fund	1,700.00				
VAT on Payments (to be refunded)	55,567.59	354,969.52	non pay rounded	642	1198
Sub Total	374,538.88		Capital		55826
Total Cumulative 2020/21 Surplus/(Deficit)	532,961.45		Total Parish Contribution to JPF		60109
Balance B/F 2019/20	44,678.00				
Surplus/(Deficit) 2020/21	532,961.45				
Balance C/F 2020/21	577,639.45				

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Section 3 – External Auditor Report and Certificate 2021/22

In respect of **EASTON PARISH COUNCIL – NO0144**

1 Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

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

We note that Section 1, Box 9 and Section 2, Box 11 in respect of trust funds has been answered 'No' and left blank respectively. The smaller authority has confirmed that it does not act as sole managing trustee for trust funds, and thus the responses should have been 'N/A' and 'N/A' respectively. The smaller authority should ensure the AGAR is fully completed in future.

The smaller authority should ensure that it has regard to the level of reserves held when considering future precept requests. Any earmarked reserves should be considered and formally approved by the smaller authority.

3 External auditor certificate 2021/22

We 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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

20/09/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)