

**MEMORIAL GARDENS TRUST**  
**ANNUAL TRUSTEES REPORT**  
**YEAR ENDING 31<sup>ST</sup> MARCH 2022**

Dear Trustee,

Please find below the annual report for the Memorial Gardens Trust.

Castle Café

The new lease for Castle Café is still awaited from the solicitors. Several repairs have been carried out over the year at a cost of £2624.00.

Memorial Car Park

Car parking receipts totalled £22395.00 nett of VAT (compared with £12346.00 last year – partly closed due to Covid).

The current parking fees are:

Car 3.50 per day

Seasonal Passes remain at £35 and limited to 10 only.

Re-painting of the bays is awaited.

Memorial Gardens

The gardens remain well tended & attractive.

The 6 month transfers (paid to Withernsea Town Council for work done on Memorial Land by the outside workers, and administration) totalled £10,000 as per the budget.

The £1000 annual budget agreed for planting has made a big difference. The gardens are mainly looked after by Chris Herd who is doing a good job in maintaining them. Some repainting on bins and seats is to be undertaken within the work schedule of the Welcome Back Grant Fund. The wall has now had a section removed to link the Memorial Gardens and the Italian Gardens, which leads nicely onto the new Queen's Platinum Jubilee Garden. Our outside workers have done an excellent job in creating this at very short notice. New paths will be considered in the future when funds allow. There will be a new Jubilee seat installed in the gardens and is due shortly. Some of the planted beds are being re-configured to make the best of the planted areas. The gardens remain a popular picnic area during the summer.

Yorkshire Water pumping station is in need of some attention, we are in touch with them to ask them to get it tidied up. The former jubilee committee have undertaken some planting on the front, and the benches are due to be repainted soon.

Car boot sales for the Christmas Lights appeal have now resumed.

The Coastguard Station

Work is expected to begin soon on the development of an extension to the Coastguard Station. The new lease is still awaited from both party's solicitors.

The annual accounts are attached to this report

The Charity Commission's Annual Return will be completed when it is required.

Signed,



A.J. Moxon PSLCC – Secretary to the Trustees.

## Detailed Balance Sheet - Including Stock Movement

Month 12 Date 31/03/2022

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
105	VAT Control A/c	146	
200	Current Bank A/c	22,684	
210	COIF	25,037	
	<b>Total Current Assets</b>		<b>47,867</b>
	<u>Represented by :-</u>		
300	Current Year Fund	628	
310	General Reserves	47,239	
	<b>Total Equity</b>		<b>47,867</b>

Memorial Gardens Trust

Income and Expenditure Account for Year Ended 31st March 2022

31st March 2021		31st March 2022
	Operating Income	
24,075	General Income	30,673
<u>24,075</u>	Total Income	<u>30,673</u>
	Running Costs	
3,561	Carpark	7,834
6,036	Castle Café	2,624
10,195	General	19,587
<u>19,792</u>	Total Expenditure	<u>30,045</u>
	General Fund Analysis	
42,951	Opening Balance	47,239
24,075	Plus : Income for Year	30,673
<u>67,026</u>		<u>77,912</u>
19,792	Less : Expenditure for Year	30,045
<u>47,234</u>		<u>47,867</u>
0	Transfers TO / FROM Reserves	0
<u>47,234</u>	Closing Balance	<u>47,867</u>

# ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2022

Memorial Gardens Trust

## SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	42,951	47,234	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.
3	(+) Total other receipts	24,075	30,673	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	2,982	7,148	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	16,810	22,897	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	47,234	47,862	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	47,208	47,716	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9	Total fixed assets plus long term investments and assets	0	0	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).

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March

## WITHERNSEA TOWN COUNCIL

## INTERNAL AUDIT REPORT FOR YEAR ENDED 31ST MARCH 2022

TEST		RESULT
A Appropriate books of account have been properly kept throughout the year		All receipts and payments were found to be properly recorded and a balanced set of books provided to audit.
B The Council's Financial Regulations have been met, payments were supported by invoices, expenditure was approved and VAT was properly accounted for		<p>All payments in the test sample were authorised by the council, cheque counterfoils endorsed by signatories.</p> <p>An effective control mechanism is in place when;</p> <p>a. Responsibility for checking of invoices is clearly identified</p> <p>b. Expenditure account coding is clear.</p> <p>c. All payments are approved by council, cheques signed and cheque stubs endorsed by two authorised council members.</p> <p>d. Council approval for payment of invoices has been checked and found to be satisfactory and cheques/payment authority signed by two approved members of the council.</p> <p>d. VAT is properly accounted for.</p>
C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of these.		<p>The council is expected to have taken steps to identify and mitigate risks associated with users of the Council's services, members of the public or employees.</p> <p>Risks associated with service provision have been identified and detailed assessments are in place. These will be reviewed in the current year.</p> <p>Evaluation of Insurance cover confirmed that the council has adequate cover for statutory risks. The annual premium has been paid and the necessary policy is in force.</p> <p>Fidelity Guarantee cover is adequate and is extended to include members as recommended.</p>

<p>D The Annual Precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored; and reserves were appropriate.</p>	<p>A detailed budget/recommendation is prepared by the clerk and subsequently submitted to the council for review and determination.</p> <p>Periodical reports on progress are submitted to Council.</p> <p>Balances at bank on 31st March, 2022 totalled £127,510 of which £47,721 is specifically held in respect of the Memorial Trust.</p> <p>The Town Council balance of £79,89 equates to about 41 % of the annual precept and appears appropriate having regard to the size and activity of the council.</p> <p>£6,000 of this sum is earmarked for Future Projects</p>
<p>E Expected Income was fully received, based on correct prices, properly recorded and banked; and VAT was appropriately account for.</p>	<p>Satisfactory test checks have been completed in respect of income from Allotments, Cemetery, Lettings and Miscellaneous Income.</p> <p>Checks carried out on the banking process proved satisfactory when receipts were found to be promptly and accurately banked.</p> <p>All charges were reviewed by the council as part of the budget process.</p> <p>Vat was properly accounted for in the test sample.</p> <p>The vat recording and recovery process is satisfactory.</p>
<p>F Petty Cash payments were properly supported by receipts, expenditure was approved and VAT accounted for.</p>	<p>The petty cash record was checked in detail for the period April to September 2020</p> <p>The test sample established that all payments were properly supported by receipts and vat was properly accounted for.</p>
<p>G Salaries to employees and allowances were paid in accordance with council approvals, and PAYE and NI requirements properly applied.</p>	<p>Test checks over several months verified the accuracy of wages paid and confirmed payments made in respect of statutory deductions.</p> <p>The checks carried out demonstrated that the level of salary and wages paid were in accordance with those determined and authorised by the council.</p> <p>Deductions made were correctly paid over to the appropriate authorities.</p>

H Asset and investment registers were complete and accurate and properly carried out.		A copy of the council's asset register, completed and maintained by the clerk appears satisfactory. The total value of assets shown as at 31st March 2022 has been agreed to the Annual Return.
<b>Matters Arising</b>		The asset entry in box 9 of the Annual Return remains unchanged from last year. Please confirm that there have been no acquisitions or disposals in the year under review.
I Periodic and year-end bank account reconciliations were properly carried out.		Reconciliation is carried out regularly and an independent year- end reconciliation accompanies this report. Review established that reconciliation was properly completed and balanced to bank statements throughout the year.
J Year-end accounts were prepared on the correct accounting basis (receipts & payments/income & expenditure, agreed with the cashbook, were supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.		The year end accounts were prepared on an Income & Expenditure basis and agreed to the underlying records of the council.  An adequate audit trail exists and debtors and creditors were properly recorded.
K The council has met its responsibilities as a trustee.	<b>Matters Arising</b>	The audit of the accounts and records of the Memorial Trust Fund proved satisfactory and the council has certified that it has met its' obligations as Trustee.  The balance on the COIF account is understated by £5 on the Balance Sheet



L Annual Return		The entries in the return accurately reflect the activity of the council for the year under review.
M Council Minutes		The general review of council minutes was satisfactory.
N Audit Independence		The internal auditor has no relationship, financial or otherwise with any member or officer of the council and the audit has been carried out with integrity, objectivity and independence.
O Summary		The accounts of the council continue to be well maintained and I am satisfied that the accounts as presented are free of material error.

Alan Johnson CPFA  
14th May 2022



# WITHERNSEA TOWN COUNCIL

## MEMORIAL LAND TRUST VAT FOR YEAR ENDED 31.03.22

1.04.22

1 Balance brought fwd £ -25.80

2 Vat DUE on Parking Income for 21/22 4,608.27

4,582.47

3 Less input tax recoverable -801.39

4 Due to HMRC for year **3,781.08**

	output	input	
5 less paid	5.07.21	-1273.38	361.07
	14.10.21	-3334.89	-912.31
		39.98	-3294.91
recovered	31.01.22	<u>280.32</u>	<u>-4,207.22</u>
			<u>280.32</u>

**-145.82**

31.03.22

7 Balance due to MGT	2020/21	25.80
	2021/22	120.02
		<u><b>145.82</b></u>

ojacs 14.05.22

	Description	Opening Dr	Balance Cr	Adjustment		Payts.	Receipts	Creditors	Debtors	Expend'te	I & E Account		Balance Sheet	
				Debtors	Creditors						Income	Dr.	Cr.	
Income	Precept													
	Car parking													
	Bank interest													
	Rents & Fees													
	Other													
Expenditure	Admin recharge transfer									35,053.82	35,561.95			
	Bank Charges										0.56			
	Car Park Attendance													
	Castle Café													
	Other													
Balance Sheet														
	Vat	25.80							145.82		120.02		145.82	
	BANK	22,175.28				22,683.97	22,175.84					22,683.97		
	COIF	25,037.16				25,037.16	25,037.16					25,037.16		
			42,951.10										47,238.24	
	TOTAL	47,238.24	47,238.24			47,721.13	47,213.00			35,053.82	35,682.53	47,866.95	47,866.95	
											-35,053.82			628.71
														628.71

0.56 adj. in rspect of 20/21  
ERYC receipt understated in cashbook.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U										
						WITHERNSEA TOWN COUNCIL																									
										Bank Reconciliation as at 31st March 2022																					
1																															
2																															
3																															
4																															
5																															
6																															
7																															
8																															
9																															
10																															
11																															
12																															
13																															
14																															
15																															
16																															
17																															
18																															
19																															
20																															
21																															
22																															
23																															
24																															
25																															
26																															
27																															
28																															
29																															
30																															
31																															
32																															
33																															
34																															
35																															
36																															
37																															
38																															
39																															
40																															
41																															
42																															
43																															
44																															
45																															
46																															
47																															