

Smaller authority name: **MARDEN PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 15 JUNE 2021 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to:</p> <p>(b) Alison Sutton, Parish Clerk/Responsible Financial Officer 07789 322771, parish.clerk@mardenherefordshire-pc.gov.uk</p> <p>commencing on (c) Wednesday 16 June 2021</p> <p>and ending on (d) Tuesday 27 July 2021</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) Alison Sutton, Responsible Financial Officer, Marden Parish Council</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2021 for 2020/21 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Annual Internal Audit Report 2020/21

MARDEN PARISH COUNCIL

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During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

12/05/2021

Name of person who carried out the internal audit

Paul Russell

Signature of person who carried out the internal audit



Date

14/05/2021

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

MARDEN PARISH COUNCIL

INTERNAL AUDIT REPORT 2020/21

SECTION 1: MINUTES

TASK	COMMENT
Check quorum present for each full council meeting.	Quorum present at each Council meeting. Council consists of 8 parish councillors though there are 11 seats available. This has not altered since 2019/20. Standing Orders requires a quorum of one third. 4 members constitute a quorum.
Check minutes properly signed.	All minutes have been signed appropriately.
Check pages in minute books sequentially numbered.	Minutes are numbered in page sequence.
Check there is a minute authorising precept request to Herefordshire Council.	Minute 2021/2 6.1 budget. 6.2 precept. Dated 11 th January 2021.
Check there is a minute authorising any change in salary scales for the Clerk and other staff, if relevant.	Yes. Clerk salary payments, additional hours and expenses are minuted every quarter.
Check there are minutes authorising any exceptional financial transactions.	All financial transactions are minuted appropriately.
Check minutes detailing competitive quotes for large contracts.	Yes. Quotation received from the Lengthsman for Lengthsman and P3 works for 2020/21. Architects quote (£7,850). Drainage quotations. NPD (Kirkwells).
Check the correct legal procedure has been followed regarding contracts over £25,000.	There were no contracts entered into that amounted to more than £25,000.
Check Standing Orders reviewed annually and adopted.	Minute 2020/13, item 3. Adopted.
Check Financial Regulations reviewed annually and adopted.	Minute 2020/13, item 3. Adopted.
Check that payment authorisation is agreed on all outstanding accounts.	Yes. Cheque stubs initialled by 2 Councillors and authorisation for expenditure recorded in the minutes. Payments are all by BACS except the Poppy appeal.
Check that an RFO has been appointed.	Clerk is the RFO.

SECTION 2: ASSETS AND INVESTMENTS

TASK	COMMENT
Ensure there is an inventory or register of all council assets.	Asset register updated.
Check assets correctly insured.	Insurance policy in place with Came & Company. Insurance policy updated. Payment duly authorised.
Check documentation for all leased assets.	No leased assets identified.
Check investment procedures and security.	No investments identified apart from the deposit account.

SECTION 3: INCOME

TASK	COMMENT
1. CASH INCOME	
Check procedure for collecting and recording cash income.	Financial regulations in place. Income correctly recorded and checks with bank statements.
Check cash banked and frequency.	Income all BACS. NDP and drainage grant secured.
Check any cash balances unbanked.	None identified.
2. CREDIT INCOME	
Check procedures for handling deposits.	Financial regulations checked.
Check deposits actually held.	Checked and balanced.
3. ACCURACY	
Check that VAT is reclaimed on a regular basis.	VAT is claimed on an annual basis. Reclaim balances with VAT incurred.

SECTION 4: CASH AND BANK

TASK	COMMENT
1. BANK RECONCILIATION	
Check bank reconciliations are performed on a monthly basis and agree on all bank accounts.	Bank reconciliations are presented regularly to Council. The sample checked corresponded with the bank statements.
Review any cheques outstanding for over six months and ensure written off or reason for carrying forward	None identified.
Internal Bank Account Audit	Due to Covid this had not taken place during the financial year. Recommend that it be put back in place once the restrictions are lifted.

SECTION 5: PAYMENTS

TASK	COMMENT
Have all cheques and BACs payments been included on payment schedule, approved by council and included in the minutes?	Yes. All financial transactions are recorded in the minutes.
Check security of cheque books, where are they stored, who has access.	Cheque books are held by the Parish Clerk at her home. The security of the cheque books and other banking tools such as the internet banking pin entry has been confirmed. Payment of invoices now mainly by BACS.
Make sure cheques run in number order, investigate any gaps in numbers (e.g. cancelled cheques)	Not applicable. Only one cheque written during the year for the RBL.
Examine petty cash expenses and check petty cash balances if applicable.	No petty cash held.
Examine all expenses claim by employees/ councillors and check validity.	All expenses claimed for by the Clerk are reported accurately and fully to Council. No Councillor expenses identified.

SECTION 6: PAYROLL

TASK	COMMENT
Check contracts of employment for all staff are in place.	The Clerk has a contract of employment in place and this has been provided and checked.
Check overtime authority, if applicable.	Additional hours are claimed and accounted for every quarter.
Check PAYE/NI paid over to inland revenue by correct date.	PAYE report (RTI) indicates that payments have been made on time and correspond with amount owed.

SECTION 7: GENERAL

TASK	COMMENT
Check trial balance and identify whether regular bank balance information is submitted to Council.	Bank reconciliation is provided as part of the agenda attachments.
At year-end make sure that amount of VAT re-claimable (or payable), agrees with sum declared on the balance sheet.	Checked and audited.
Check precept is calculated by correct budget process.	Budget developed and adopted by Full Council. Correct process is in place.
Check members are regularly provided with budget information.	Receipts and payments sheet regularly provided for members' information as part of the agenda.
Ensure insurance cover is adequate.	Public liability insurance in place, employer liability insurance and Fidelity Guarantee is in place and assets covered. Came & Co refer to the Fidelity Guarantee as Employee Dishonesty

SECTION 9: RISK

TASK	COMMENT
Check Risk Register is in place and updated annually.	Risk register in place and reviewed.
Review any IT systems and check data back-up procedures and data security is in place.	Data is held on Clerk's laptop. Information is backed up by the Clerk and held in a separate location in case of data loss. Statement of back-up noted.

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

MARDEN 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 2021, that:

	Agreed		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.	✓		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.	✓		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.	✓		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.		✓	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.	✓		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.	✓		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.	✓		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.	✓		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.	Yes	No	N/A
			✓

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

15/06/2021

and recorded as minute reference:

6.2

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

Chairman

Clerk

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MARDEN PARISH COUNCIL – HE0083

EXPLANATIONS FOR 'NO' RESPONSE TO ANNUAL GOVERNANCE STATEMENTS

Statement 4 – response 'No'

External Auditor gave following Other Matters comment for 2019-20:

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

We note that Sections 1 and 2 of the Annual Governance and Accountability Return were approved on 13/06/2020 but that the public rights period did not commence until 20/07/2020. The period set is not strictly in contravention of the timing permitted under the legislation introduced as a result of Covid-19, but it should be noted that this year's extension to allow later public inspection was intended to allow for authorities who were not able to approve their AGAR until as late as the statutory deadline of 31 August 2020. Regulation 12 (3) of the Accounts and Audit Regs 2015 (signing and approval of the statement of accounts for Category 2 authorities) requires the Responsible Financial Officer, as soon as practicable after the date on which the authority complies with regulation 12 (2c) (re. accounts approved and signed following meeting), to do the following on behalf of the smaller authority:

- a) commence the period for the exercise of public rights in accordance with regulation 14 and regulation 15; and*
- b) notify the local auditor of the date on which that period was so commenced.*

We fully appreciate the difficulties arising as a result of coronavirus restrictions; however, please consider the requirements of the Accounts and Audit Regulations 2015, when setting the date for the approval of the AGAR in relation to the public rights period in future years.

Therefore Annual Governance Statement 4 ticked 'No' for 2020-21 as instructed by External Auditor.

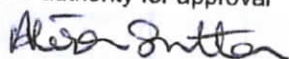
Section 2 – Accounting Statements 2020/21 for

MARDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	63,062	52,063	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	51,500	51,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	8,526	36,913	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	10,257	10,114	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	60,768	52,374	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	52,063	77,988	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	52,063	77,988	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	11,041	11,273	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	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 2021 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

15/06/2021

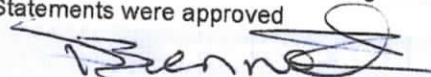
I confirm that these Accounting Statements were approved by this authority on this date:

15/05/2021

as recorded in minute reference:

6.3

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



MARDEN PARISH COUNCIL
ACCOUNTS 2020-21 BANK RECONCILIATION

BANK RECONCILIATION

MARDEN PARISH COUNCIL HE0083

County area: Herefordshire

Financial year ending 31 March 2021

Prepared by: Alison Sutton, Parish Clerk/Responsible Financial Officer

Date: 1 April 2021

Balance per bank statement at 31 March 2021	
Current account	£77,987.76
	<hr/>
	£77,987.76
Less: unpresented cheques at 31 March 2021	
	<hr/>
Net balances as at 31 March 2021	<hr/>
	£77,987.76

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

Cash Book

Opening balance at 1 April 2020	£52,063.18
Add: receipts in the year	£87,585.05
Less: payments in the year	(£62,488.47)
	<hr/>
Add: write-off C/N 1524 from 2019-20	£828.00
	<hr/>
Closing balance per cash book at 31 March 2021	<hr/>
	£77,987.76

MARDEN PARISH COUNCIL, HEREFORDSHIRE
HE0083

Explanation of Variances

Box on section 2	2020 £	2021 £	Variance increase (+) or decrease (-)	% (Variance divided by 2020 figure multiplied by 100)	Explanation (If more than £250 or 15%)
Box 2 Precept	51,500	51,500	0	0	No change
Box 3 Other receipts	8,526	36,913	28,387	332.9	Decrease £2,326 – no donations to Community Facilities project, no parish events due to Covid Decrease £465 – no refund of P3 work from Herefordshire Council Increase £9,500 – drainage grant from Herefordshire Council Increase £215 – sundry receipts (donation for Christmas lights and tree) Increase £1,326 – donations for advertising in parish magazine Increase £1,642 – refund of half planning fee from Herefordshire Council Increase £2,072 – grants for Covid work Increase £14,023 – grants for Neighbourhood Planning work Increase £1,571 – more repaid VAT from previous year Increase £828 – cheque from 2019-20 not cashed
Box 4 Staff costs	10,257	10,114	-143	1.39	Decrease £143 – reduced working group meetings
Box 6 All other payments	60,768	52,374	-8,394	13.8	Decrease £868 – Clerk's expenses due to Covid virtual not in person meetings Decrease £355 – no training for Councillors due to Covid Decrease £6 – reduced insurance premium Decrease £516 – reduced room hire due to Covid virtual not in person meetings Decrease £173 – reduced stationery & postage due to Covid virtual meetings Decrease £101 – change in internal auditor, reduced fees Decrease £1,668 – reduced Lengthsman costs due to Covid restrictions Decrease £295 – reduced parish enhancement due to Covid Decrease £828 – unable to book parish freighter due to Covid Decrease £410 – local organisations not requesting small grants due to Covid Decrease £11,232 – reduced work on facilities project due to planning constraint Decrease £15 – reduced work of Fundraising Group due to Covid Decrease £26,250 – no legal fees Increase £737 – new website built

					Increase £8 – raised subscriptions Increase £110 – election costs Increase £9,500 – drainage grant work Increase £1,432 – new gates installed on footpaths Increase £1,224 – change in printing of parish magazine Increase £1,150 – support for old churchyard maintenance Increase £80 – new road signage Increase £14,570 – Neighbourhood Development Plan review and consultations Increase £2,020 – Covid Volunteer Group support, PPE supplies and new iPads Increase £3,291 – more VAT paid as more activity with VAT
Box 9 Total fixed assets	11,041	11,272			Increase £232 – less £1,383 removal Speed Indicator Device from asset register as written off, more £1,614 purchase of iPads x5