Community and Town Councils in Wales
Annual Return for the Year Ended 31 March 2021

LANGUAGE PREFERENCE

Please indicate how you would like us to communicate with you during the audit. Note that audit notices will be issued bilingually.

	Yes	No
ENGLISH	○	○

	Yes	No
WELSH	○	○

	Yes	No
BILINGUALLY	◉	○

THE ACCOUNTS AND AUDIT PROCESS

Section 12 of the Public Audit (Wales) Act 2004 requires community and town councils (and their joint committees) in Wales to make up their accounts each year to 31 March and to have those accounts audited by the Auditor General for Wales. Regulation 14 of the Accounts and Audit (Wales) Regulations 2014 states that smaller local government bodies i.e. those with annual income and expenditure below £2.5 million must prepare their accounts in accordance with proper practices.

For community and town councils and their joint committees, proper practices are set out in the One Voice Wales/Society of Local Council Clerks publication **Governance and accountability for local councils in Wales – A Practitioners' Guide** (the Practitioners' Guide). The Practitioners' Guide requires that they prepare their accounts in the form of an Annual Return. This Annual Return meets the requirements of the Practitioners' Guide.

The accounts and audit arrangements follow the process as set out below.

RFO/Clerk prepares accounting statements and Annual Governance Statement. Internal audit completes internal audit report. RFO certifies return (below Part 2 of the Annual Governance Statement) **before 30 June** and presents the return to the body.

→ The body approves the Annual Return by 30 June. This is evidenced by the Chair signing the box below Part 2 of the Annual Governance Statement. RFO/Clerk sends the Annual Return and copies of requested evidence to the external auditor acting on behalf of the Auditor General for Wales.

→ External auditor completes audit and:

Either:
If no amendments are required, certifies the Annual Return and sends it back to the body for publishing by 30 September.

Or:
If amendments are required, reports issues (including amendments) to the body. The body amends the Annual Return, the RFO re-certifies and the body re-approves before sending it back to the auditor. The auditor then certifies the Annual Return and sends it back to the body for publishing by 30 September.

Please read the guidance on completing this Annual Return and complete all sections highlighted pink.

APPROVING THE ANNUAL RETURN

The council must approve the Annual Return BEFORE the accounts and supporting documents are made available for public inspection under section 30 of the Public Audit (Wales) Act 2004.

The Auditor General for Wales' Audit Certificate and report is to be completed by the auditor acting on behalf of the Auditor General. It MUST NOT be completed by the Clerk/RFO, the Chair or the internal auditor.

Audited and certified returns are sent back to the body for publication and display of the accounting statements, Annual Governance Statement and the Auditor General for Wales' certificate and report.

Accounting statements 2020-21 for:

Name of body: GLYNNEATH TOWN COUNCIL

	Year ending		Notes and guidance for compilers
	31 March 2020 (£)	31 March 2021 (£)	Please round all figures to nearest £. Do not leave any boxes blank and report £0 or nil balances. All figures must agree to the underlying financial records for the relevant year.
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	55,576	38,617	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	148,223	235,976	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	57,492	12,657	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	97,528	91,277	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg. termination costs.
5. (-) Loan interest/capital repayments	4,620	4,620	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	120,526	105,227	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	38,617	86,126	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	9,064	11,076	**Income and expenditure accounts only:** Enter the value of debts owed to the body at the year-end.
9. (+) Total cash and investments	79,389	76,186	**All accounts:** The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	49,835	1,136	**Income and expenditure accounts only:** Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	38,617	86,126	**Total balances should equal line 7 above:** Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	694,481	710,221	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	12,831	8,743	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

14. Trust funds disclosure note	Yes	No	N/A	Yes	No	N/A	The body acts as sole trustee for and is responsible for managing (a) trust fund(s)/assets (readers should note that the figures above do not include any trust transactions).
	○	○	○	○	○	◉	

Annual Governance Statement (Part 1)

We acknowledge as the members of the Council/Board/Committee, our responsibility for ensuring that there is a sound system of internal control, including 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 the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: • effective financial management during the year; and • the preparation and approval of the accounting statements.	✓	○	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have 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.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Council/Board/ Committee to conduct its business or on its finances.	○	✓	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	✓	○	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Council/Board/Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓	○	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	✓	○	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council/Board/Committee and, where appropriate, have included them on the accounting statements.	✓	○	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	○	✓	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

9. Trust funds – in our capacity as trustee, we have: • discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.	3, 6
	○	○	●		

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statement and/or the Annual Governance Statement

1. **Expenditure under S137 Local Government Act 1972 and S2 Local Government Act 2000**

   Section 137(1) of the 1972 Act permits the Council to spend on activities for which it has no other specific powers if the Council considers that the expenditure is in the interests of, and will bring direct benefit to, the area or any part of it, or all or some of its inhabitants, providing that the benefit is commensurate with the expenditure. Section 137(3) also permits the Council to incur expenditure for certain charitable and other purposes. The maximum expenditure that can be incurred under both section 137(1) and (3) for the financial year 2020-21 was £8.32 per elector.

   In 2020-21, the Council made payments totalling £_____0.00_____ under section 137. These payments are included within 'Other payments' in the Accounting Statement.

2. Please see attached note.

3.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statement and/or the annual governance statement.

Council/Board/Committee approval and certification

The Council/Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO

I certify that the accounting statements contained in this Annual Return presents fairly the financial position of the Council/Board/Committee, and its income and expenditure, or properly presents receipts and payments, as the case may be, for the year ended 31 March 2021.

RFO signature: J Tolard

Name: Joanna van Tonder

Date: 22.06.2021

Approval by the Council/Board/Committee

I confirm that these accounting statements and Annual Governance Statement were approved by the Council/Board/Committee under minute reference:

Minute ref: min. 5(b) - 24.06.2021

Chair of meeting signature:

Name: SIMON KNOYLE

Date: 30/06/21

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with, guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2021 of:

Auditor General's report

Audit opinion

[Except for the matters reported below]* On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met;
- is not consistent with the Council's/Committee's governance arrangements; and
- that the Council/Committee does not have proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Other matters arising and recommendations

I draw the body's attention to the following matters and recommendations which do not affect my audit opinion but should be addressed by the body.

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

* Delete as appropriate.

Annual internal audit report to:

Name of body: Glynneath Town Council

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2021.

The internal audit has been carried out in accordance with the Council/Board/Committee'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 the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	○	●	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	○	●	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	○	●	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	●	○	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	●	○	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	○	●	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	○	●	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
8. Asset and investment registers were complete, accurate, and properly maintained.	●	○	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	○	◉	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	○	◉	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
11. Trust funds (including charitable trusts). The Council/Board/ Committee has met its responsibilities as a trustee.	○	○	◉	○	The Council is not responsible for any Trust Fund or Charitable Trust.

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
12. Insert risk area	○	◉	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
13. Insert risk area	○	◉	○	○	Please see the Internal Audit Report dated Wednesday 9th June 2021.
14. Insert risk area	○	◉	○	○	Please see the Internal Audit Report dated Wednesday 9th June 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).

** 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, internal audit must explain why not.

[My detailed findings and recommendations which I draw to the attention of the Council/~~Board/Committee~~ are included in my detailed report to the Council/~~Board/Committee~~ dated 09-06-2021.] * ~~Delete if no report prepared.~~

Internal audit confirmation

I/we confirm that as the Council's internal auditor, ~~I/we~~ have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2019-20 and 2020-21. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: C V Lingard for and on behalf of Auditing Solutions Ltd

Signature of person who carried out the internal audit:

Date: 9th June 2021

Guidance notes on completing the Annual Return

1. You must apply proper practices when preparing this Annual Return. Proper practices are set out in the Practitioners' Guide.
2. Make sure that the Annual Return is fully completed ie, no empty red boxes. Please avoid making any amendments to the completed return. If this is unavoidable, cross out the incorrect entries, make sure the amendments are drawn to the attention of the body, properly initialled and an explanation for them is provided to the external auditor. **Please do not use correction fluid.** Annual returns that are incomplete or contain unapproved and/or unexplained amendments or correction fluid will be returned unaudited and may incur additional costs. Ask your auditor for an electronic copy of the form if required.
3. Use a second pair of eyes, perhaps the Chair or a member, to review your Annual Return for completeness before sending the original form to the auditor.
4. Make sure that your accounting statements add up, that the balance carried forward from the previous year (line 7 of 2020) equals the balance brought forward in the current year (line 1 of 2021). Explain any differences between the 2020 figures on this Annual Return and the amounts recorded in last year's Annual Return.
5. Explain fully any significant variances in the accounting statements. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a detailed analysis to support your explanation and be specific about the values of individual elements making up the variances.
6. Make sure that the copy of the bank reconciliation you send to your auditor with the Annual Return covers **all** your bank accounts and cash balances. If there are no reconciling items, please state this and provide evidence of the bank balances. If your Council holds any short-term investments, please note their value on the bank reconciliation. The auditor should also be able to agree your bank reconciliation to line 9 in the accounting statements. More help on bank reconciliations is available in the Practitioners' Guide.
7. **Every council must send to the external auditor, information to support the assertions made in the Annual Governance Statement even if you have not done so before.** Your auditor will tell you what information you need to provide. Please read the audit notice carefully to ensure you include all the information the auditor has asked for. You should send **copies** of the original records (certified by the Clerk and Chair as accurate copies) to the external auditor and not the original documents themselves.
8. Please do not send the auditor any information that you are not specifically asked for. Doing so is not helpful.
9. If the auditor has to review unsolicited information, repeat a request for information, receives an incomplete bank reconciliation or explanation of variances or receives original documents that must be returned, the auditor will incur additional costs for which they are entitled to charge additional fees.
10. **Please deal with all correspondence with the external auditor promptly.** This will help you to meet your statutory obligations and will minimise the cost of the audit.
11. **Please note that if completing the electronic form, you must print the form for it to be certified by the RFO and signed by the Chair before it is sent to the auditor.**

Completion checklist – 'No' answers mean that you may not have met requirements		Done?	
Initial submission to the external auditor		Yes	No
Accounts	Do the papers to be sent to the external auditor include an explanation of significant variations from last year to this year?		
	Does the bank reconciliation as at 31 March 2021 agree to Line 9?		
Approval	Has the RFO certified the accounting statements and Annual Governance Statement (Regulation 15 (1)) no later than 30 June 2021?		
	Has the body approved the accounting statements before 30 June 2021 and has Section 3 been signed and dated by the person presiding at the meeting at which approval was given?		
All sections	Have all pink boxes in the accounting statements and Annual Governance Statement been completed and explanations provided where needed?		
	Has all the information requested by the external auditor been sent with this Annual Return? Please refer to your notice of audit and any additional schedules provided by your external auditor.		

If accounts are amended after receipt of the Auditor General's report on matters arising		Yes	No
Accounts	Have the amended accounting statements been approved and Section 3 re-signed and re-dated as evidence of the Board's approval of the amendments before re-submission to the auditor?		

Glynneath Town Council

ADDITIONAL DISCLOSURE NOTES

Annual Return for the year ended 31 March 2021

Part 1 Annual Governance Statement		Agreed?
2	We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness	No
Explanation: ○ Schedules of payments were not presented to Council for approval ○ This was rectified in December 2020 by the acting Clerk. Payments to be authorised by Full Council are presented at respective meetings and included within the minutes. ○ Invoices for payment and bank reconciliations were not signed off by an authorising member ○ As a result of the challenges presented by Covid and remote working, documentation was not physically signed off.		
3	We have taken all reasonable steps to assure ourselves that there are no matters of actual of potential non-compliance with laws, regulations and codes of practice that could have a significant effect on the ability of the Council to conduct its business or on its finances	No
Explanation: ○ The Council's Health & Safety and Financial Risk Assessments were not reviewed in FYE 2021 ○ The reason for this was the absence of a Clerk from November 2020 to April 2021. The Council has employed additional staff including a facilities supervisor and both risk assessments will be reviewed during FYE 2022.		
8	We have taken appropriate action on all matters raised in previous reports from internal and external audit	No
Explanation: ○ Internal Audit 2019/20 point 3 – assessment of risks not adequately reviewed ○ see 3, above ○ Internal Audit 2019/20 point 9 – no periodic bank reconciliations were available ○ While bank reconciliations were carried out monthly during FYE 2021, these were not presented to Council nor minuted.		

Glynneath Town Council

Bank Reconciliation – ALL ACCOUNTS

As at 31/03/2021

Balance per the Bank Statements			
	Current Account		80,294.90
	Reserve Account	72,009.06	
	Selar Fund Account	2,051.76	
	Maesgwyn Account	6,168.49	
	Petty Cash	39.85	
	Café float	25.74	
		0.00	
Add:	Receipts not shown		0.00
Less:	Cheques not presented		-4,109.00
000387	ICCM	-95.00	
000389	Urban Foundry	-3,870.00	
000393	Derwen	-144.00	
Less:	Other payments not shown		0.00
Reconciled Balance			76,185.90
Balance per the Accounts			76,185.90
Difference			0.00

Glynneath Town Council

Bank Reconciliation – RESERVE ACCOUNT

As at 31/03/2021

Balance per the Bank Statement (# 20)		2,051.76
Add:	Receipts not shown	0.00
Less:	Cheques not presented	0.00
Less:	Other payments not shown	0.00
Reconciled Balance		2,051.76
Balance per the Bank Account		2,051.76
Difference		0.00

Glynneath Town Council

Bank Reconciliation – CURRENT ACCOUNT

As at 31/03/2021

Balance per the Bank Statement (# 72)				72,009.06
Add:	Receipts not shown			0.00
Less:	Cheques not presented			-4,109.00
	000387	ICCM	-95.00	
	000389	Urban Foundry	-3,870.00	
	000393	Derwen	-144.00	
Less:	Other payments not shown			0.00
Reconciled Balance				67,900.06
Balance per the Bank Account				67,900.06
Difference				0.00

Glynneath Town Council

Bank Reconciliation – SELAR ACCOUNT

As at 31/03/2021

Balance per the Bank Statement (mini stmnt dd 01/06/21)		6,168.49
Add:	Receipts not shown	0.00
Less:	Cheques not presented	0.00
Less:	Other payments not shown	0.00
Reconciled Balance		6,168.49
Balance per the Bank Account		6,168.49
Difference		0.00

Glynneath Town Council

Bank Reconciliation – MAESGWYN ACCOUNT

As at 31/03/2021

Balance per the Bank Statement (# 20)		39.85
Add:	Receipts not shown	0.00
Less:	Cheques not presented	0.00
Less:	Other payments not shown	0.00
Reconciled Balance		39.85
Balance per the Bank Account		39.85
Difference		0.00

Petty cash recon

Date: 31/03/2021

Opening balance @ 01/04/2020			£	51.43
Add:	Receipts			
	Transfer Café bal to P/C	17/11/2020	£	24.81
Less:	Payments			
	PC-21/01	14/04/2020	-£	40.00
	PC-21/02	03/06/2020	-£	2.06
	PC-21/03	06/08/2020	-£	3.44
	PC-21/04	17/11/2020	-£	5.00
Closing balance @ 31/03/2021			£	25.74

Cash on hand

£1	7	£	7.00
50p	23	£	11.50
20p	12	£	2.40
10p	25	£	2.50
5p	24	£	1.20
2p	48	£	0.96
1p	18	£	0.18
		£	25.74

cash shortfall / (surplus) £ -

Glynneath Town Council

EXPLANATIONS OF SIGNIFICANT VARIANCES

(Greater than 10% = YES unless <£200 = NO)

Variances

		2020	2021	Variance	Variance %
Box 2	Precept	148,223	235,976	87,753	59.20%
Box 3	Other receipts	57,492	12,657	-44,835	-77.98%
Box 4	Staff costs	97,528	91,277	-6,251	-6.41%
Box 5	Loan / Capital payments	4,620	4,620	0	0.00%
Box 6	Other payments	120,526	105,227	-15,299	-12.69%
Box 8	Debtors / Stock	9,064	11,076	2,012	22.20%
Box 9	Cash investments	79,389	76,186	-3,203	-4.03%
Box 10	Creditors	49,835	1,136	-48,699	-97.72%
Box 12	Fixed Assets	694,481	710,221	15,740	2.27%
Box 13	Total Borrowing	12,831	8,743	-4,088	-31.86%

BOX NO: **2** **Precept**

Figure in 2020 column		148,223	
Figure in 2021 column		235,976	
Variance		87,753	
Reason			
1. Provision in FYE 2021 budget for increase in reserves, not budgeted FYE 2020		30,000	20.24%
2. Anticipated other income for FYE 2020 (£35,500) exceeded that of FYE 2021 (£20,500)		15,000	10.12%
3. Provision in FYE 2021 budget for increases in expenditure		17,300	14.35%
Audit fees (FYE 2020 £1,200)	3,800		
Consultancy fees (FYE 2020 £0)	1,000		
Councillors & democracy (FYE 2020 £4,100)	2,500		
Maintence of facilities (FYE 2020 £4,000)	6,500		
Café supplies (FYE 2020 £0)	3,500		
4. Provision in FYE 2021 budget for repairs to Community Centre roof		25,000	
5. Balance represents 0.3% of 2020 figure		453	0.31%
		87,753	

BOX NO: **3** **Total Other Receipts**

Figure in 2020 column		57,492	
Figure in 2021 column		12,657	
Variance		-44,835	
Reason			
1. Grants received in FYE 2021 not received in FYE 2020		5,051	8.79%
2. Grants received in FYE 2020 not received in FYE 2021		-26,637	-46.33%
3. Community Fund administration fee received FYE 2020, not earned in FYE 2021		-2,283	-3.97%
4. Burial fees during FYE 2020 (£9,270) exceeded that of FYE 2021 (£4,678)		-4,592	-7.99%
5. Café closed in 2020 - takings during FYE 2020 (£9,996) exceeded that of FYE 2021 (£0)		-9,996	-17.39%
6. Hire fees during FYE 2020 (£8,445) exceeded that of FYE 2021 (£2,887)		-5,558	-9.67%
7. Balance represents 1.4% of 2020 figure		-821	-1.43%
		-44,835	

BOX NO: **6** **All Other Payments**

Figure in 2020 column		120,526	
Figure in 2021 column		105,227	
Variance		-15,299	
Reason			
1. Grant funded expenditure during FYE 2020 (£24,786) exceeded that of FYE 2021 (£3,000)		-21,786	-18.08%
2. Expenditure incurred in FYE 2020, not in FYE 2021		-28,155	-23.36%
Café supplies (café closed March 2020)	-7,951		
Election costs	-6,256		
Publication costs of advertising extraordinary meeting to consider Audit Office report	-1,048		
Scaffolding costs (in preparation for roof repairs)	-5,500		
Picnic tables	-2,300		
Clear out Town Hall guttering	-1,500		
Tree survey and associated works	-3,600		
3. Expenditure incurred in FYE 2021, not in FYE 2020		43,140	35.79%
Consultancy fees for feasability study	3,225		
Annual contract for HR advice line	2,664		
Repair works to Council owned building roof	13,230		
Drainage works to Cemetery site	24,021		
4. Christmas lighting for FYE 2020 (£7,426) exceeded that for FYE 2021 (£5,070)		-2,356	-1.95%
5. Utilities costs for FYE 2020 (£14,095) exceeded that for FYE 2021 (£11,010) due to Covid closures		-3,085	-2.56%
6. Balance represents 2.5% of 2020 figure		-3,057	-2.54%
		-15,299	

BOX NO: **8** **Debtors**

Figure in 2020 column		9,064	
Figure in 2021 column		11,076	
Variance		2,012	
Reason			
1. Debtors' balances outstanding at FYE 2020 (£2,544) exceeded those of FYE 2021 (£1,128) as a result of fewer hire bookings in the months immediately preceeding FYE 2021 due to Covid		-1,416	-1.17%
2. VAT owing to GTC at Q4 of FYE 2021 (£9,949) exceeded that at Q4 of FYE 2020 (£6,520)		3,428	2.84%
		2,012	

BOX NO: **10** **Creditors**

Figure in 2020 column		49,835	
Figure in 2021 column		1,136	
Variance		-48,699	
Reason			
1. Precept for FYE 2021 received in FYE 2020 and shown in creditors as an		-49,324	-98.97%
2. Balance represents 1.3% of 2020 figure		625	1.25%
		-48,699	