

**NITON AND WHITWELL PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Year Ending 31 <sup>st</sup> March 2022 £	Year Ending 31 <sup>st</sup> March 2021 £
<b>RECEIPTS</b>		
Precept	49,915.00	49,915.00
Localised Council Tax Support grant	Nil	172.00
Bank Interest	17.94	50.53
Bequest Account Interest	0.64	45.47
Grant from War Memorials Trust	Nil	Nil
Whitwell Best Kept Village Award	Nil	Nil
Covid-19 Community Support Grants	Nil	7000.00
Miscellaneous earmarked	Nil	240.63
VAT Repayment	0	2,509.63
<b>Total Receipts</b>	<b>49,933.58</b>	<b>59,933.26</b>
<b>PAYMENTS</b>		
Clerk's Salary	10,641.53	8,754.01
Mileage	50.85	NIL
Administrative Expenses	2,041.21	1,580.80
Subscriptions	737.63	497.20
Insurance	658.60	801.65
Audit Fees	450.00	445.00
Grants	3,720.00	5,000.00
Room Hire	50.00	Nil
Training	20.00	Nil
Niton Recreation Ground	1,811.08	1600.05
Villages, assets, and rights of way	6,195.44	3,563.97
Churchyards	400.00	2,400.00
Niton Public Toilets	7,009.39	6625.27
Community bus service	2,457.00	2,457.00
Castlehaven Village Green	500.00	870.00
Niton Football Club	NIL	NIL
NitWhit Soapbox Derby	NIL	43.06
Smugglers Trail	NIL	536.33
Community Response And Back-up (CRAB)	991.94	3,742.63
S137	291.67	Nil
Misc	227.50	Nil
VAT	2,717.96	2,708.62
<b>Total Payments</b>	<b>40,926.80</b>	<b>41,625.59</b>

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**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**GENERAL FUND**

	2021/2022 £	2020/21 £
Balance as at 1 <sup>st</sup> April	82,646.60	67,836.93
Add Total Receipts	49,933.58	52,692.63
Deduct Total Payments	(37,216.90)	(37,882.96)
<b>Balance as at 31<sup>st</sup> March</b>	<b>95,363.28</b>	<b>82,646.60</b>

**EARMARKED RESERVES**  
(Bequest Account and earmarked donations)

	2021/2022 £	2020/21 £
Balance as at 1 <sup>st</sup> April	9,952.20	6,454.20
Add Total Receipts	Nil	7,240.63
Deduct Total Payments	(991.94)	(3,742.63)
<b>Balance as at 31<sup>st</sup> March</b>	<b>8,960.26</b>	<b>9,952.20</b>

**TOTAL RESERVES**

	2021/2022 £	2020/2021 £
Balance as at 1 <sup>st</sup> April	92,598.80	74,291.13
Add Total Receipts	49,933.58	59,933.26
Deduct Total Payments	(40,926.80)	(41,625.59)
<b>Balance as at 31<sup>st</sup> March</b>	<b>101,605.58</b>	<b>92,598.80</b>


**NITON AND WHITWELL PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**


**BANK RECONCILIATION**

	31 <sup>st</sup> March 2022 £	31 <sup>st</sup> March 2021 £
<b>CURRENT RESERVES</b>		
Lloyds Current Account	69,607.49	60,569.29
Lloyds Business Instant Access Account	179.74	179.69
CCLA Public Sector Deposit Fund	25,506.50	25,488.56
National Savings Investment Account	6,361.85	6,361.21
<b>Total</b>	<b>101,655.58</b>	<b>92,598.80</b>
LESS Unpresented Cheques	(50.00)	Nil
<b>NET RESERVES AS AT 31<sup>ST</sup> MARCH</b>	<b>101,605.58</b>	<b>92,598.80</b>

**Represented by:**

<b>General Fund</b>	92,645.32	82,646.60
<b>Earmarked Reserves</b>	8,960.26	9,952.20

  
.....  
**Chairman**  
16.05.22  
.....  
**Date**

  
.....  
**Responsible Officer**  
28<sup>th</sup> April '22  
.....  
**Date**

**Gareth Hughes**  
.....  
**Internal Auditor**  
28<sup>th</sup> April 2022  
.....  
**Date**

**NITON AND WHITWELL PARISH COUNCIL**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**  
**ASSETS**

At 31<sup>st</sup> March 2022, the following assets were held:

	£
<b>Office equipment:</b>	
Dell laptop computer	600
4-drawer filing cabinet	100
3-drawer filing cabinet	80
3 tub chairs	50
8 stacking chairs	120
Desk & Office Chair	150
<b>Village assets:</b>	
25 Wooden Seats	6,858
3 Wooden Notice boards	905
1 Aluminium Notice Board	468
9 Village Signs	3,067
2 footpath signs (NT30)	188
2 Seats (Niton Rec)	426
4 Picnic benches (Niton Rec)	624
3 Information Boards	2,083
1 K6 red telephone kiosk	1
1 Christmas tree stand	158
2 Sets of Christmas tree lights	368
1 bulb planting tool	20
<b>Older playground equipment:</b>	
Swingmaster swings with 2 cradle seats	995
Swingmaster swings with 4 flat seats	1,398
Wildcats Wicked Wheels Skateboard Fun Box	2,504
Half Pipe Skateboard Ramp	7,460
<b>Playground equipment purchased 2010 and 2011:</b>	
Peak	2,762
Supernova	2,262
Metal nest swing	1,469
Tri-action unit	10,392
Vega	915
Basic toddler unit	2,014
Crazy Nellie	424
Sunflower	880
Mini car	1,431
Horse seesaw	1,057
Cableway	4,920
Safety matting	8,394
<b>Land as per attached schedule valued at £1 per site</b>	<b>9</b>

**Total      65,552**

Niton and Whitwell Parish Council - Schedule of Land Assets

Ref No	Description	Identification	Date Acquired
N/1	Piece of land adjoining Institute Hill, Niton Land for War Memorial	Deeds held at Jerome & Co Shanklin	13 November 1920
N/3	The Glebe, Howard Close, Niton Land for public open space	Deeds held at Jerome & Co Shanklin	29 December 1972
N/4	Land at junction of Chatfield Rd and Allotment Road, Niton	21 year lease with IWC held over Held at Jerome & Co , Shanklin	1 January 1973 30 May 2003
N/6	Castlehaven Village Green	Registered as a Village Green (VG4) PC vested as owner of land Held at Jerome & Co, Shanklin	4 May 1978 May 1981
N/7	Land at Dock Lane, Niton	Deeds held at Jerome & Co Shanklin	15 October 1980
W/3	Land at White Horse Inn, Whitwell Land for Jubilee seat	Licence with Whitbread Wessex Held at Jerome & Co, Shanklin	30 March 1977
	Niton Recreation Ground, Allotment Road, Niton	Registered Title No. IW 52088 Held at Jerome & Co, Shanklin	9 May 1975 Registered - 4/02
	Niton public toilets, Church Street, Niton	125 year lease with IWC Held at Jerome & Co, Shanklin	16 <sup>th</sup> May 2012 to 15 <sup>th</sup> May 2137
	Land for War Memorial, High Street, Whitwell	Conveyance to Whitwell Parish Council Conveyance to Niton Parish Council Held at County Records Office, Newport	14 <sup>th</sup> March 1932 13 <sup>th</sup> October 1936



# **NITON & WHITWELL PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2021-22**

### **1.INTRODUCTION**

- . All Local Councils in England are required to complete an Annual Governance and Accountability Return (AGAR) summarising their financial records at the end of the financial year. The Annual Report of the Internal Auditor section of the AGAR needs to be completed by an Auditor who shall be independent of the Council. The Councils External Auditor needs to place reliance on the work of the Internal Auditor and provides guidance on the minimum level of testing required to provide this assurance.

### **2.SCOPE OF AUDIT**

The audit includes for examination on a test basis of evidence relevant to the amounts and disclosures as contained in the accounts. This examination has included the following-

Matching of financial statements to invoices and receipts  
Examination of budget preparation & precept setting  
Inspection of bank statements  
Requirements of External Audit and AGAR Return.  
Compliance with Transparency Code.

### **3.FINDINGS**

- (1) The Parish Clerk has previously held responsibility for the provision of the payroll service and making any necessary declarations to Her Majesty's Revenues and Customs (HMRC). With effect from March 2022 the payroll service will be provided by Community Action who will make all statutory returns to HMRC.
- (2) The accounting record's, bank statement's and bank reconciliation for the year ended 31<sup>st</sup> March 2022 were examined and agreed. VAT was accounted for correctly in the year and as at 31<sup>st</sup> March 2022 a VAT refund claim of £2,708.52 had been submitted to HMRC and was awaiting payment.
- (3) The Council has adopted Financial Regulations and Standing Orders and the Clerk is its designated Responsible Financial Officer (RFO). Standing Orders and Financial Regulations were reviewed in the year and agreed at the Annual Parish Council Meeting on 17<sup>th</sup> May 2021.
- (4) The Council had prepared an annual budget in support of its precept. The budget was agreed and a precept for 2022-23 of £52,411 was approved at the Council meeting on the 24th January 2022.
- (5) Budgetary control was undertaken during the year by the Parish Clerk who reports to the Council on spend to date against budget.
- (6) Having regard to temporary cash surpluses the Council had investments of

£25,506.50 in the CCLA Public Sector Deposit Fund and £6,361 in the NS&I account as at 31<sup>st</sup> March 2022.

- (7) The AGAR document requires the Internal Auditor to be satisfied that the Council has assessed the risks to not achieving its objectives. A review of the Financial Risk Assessment was approved at the Parish Council meeting on 25<sup>th</sup> April 2022.
- (8) The AGAR report of the External Auditor for the 2020-21 financial year was reported to the Council at its meeting on the 25th October 2021 and there were no matters arising from the audit.
- (9) The Transparency Code requires the publication of certain information on a website. On examination of information on the Parish Council website, I am of the opinion that the Parish Council is complying with the requirements of the code.

**Having regard to the above I am of the opinion that I have adequate assurance to complete and sign the Annual Internal Audit Report section of the Annual Governance & Accountability Return.**

**GARETH HUGHES**  
**BA (Hon) CPFA**

**27th April 2022**