Smannell Parish Council
Annual Accounts - Year ended 31st March 2022
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry
12/04/21	Precept	1,374.00	1,374.00		
07/05/21	VAT Refund	366.69			366.69
22/09/21	Summer Fun Day	395.00		395.00	
11/10/21	Fireworks takings	870.00		870.00	
12/10/21	Precept	1,374.00	1,374.00		
10/11/21	Fireworks takings	1,487.30		1,487.30	
10/11/21	Fireworks takings	80.00		80.00	
04/02/21	Hampshire CC Gr	1,276.00			1,276.00

Date	Details	Chq No	Total	VAT	Net Pay	HMRC	Sundry	
10/05/21	J. Humphry Associates	657	360.00	60.00			360.00	accounts production
10/05/21	BHIB Ltd	658	461.72				461.72	Insurance
10/05/21	Kevin Glyn-Davies	659	198.00	33.00			198.00	Toilet Hire
10/05/21	Kevin Glyn-Davies	660	120.00			120.00		
10/05/21	Kevin Glyn-Davies	661	160.00		160.00			
10/05/21	Kevin Glyn-Davies	662	160.00		160.00			
05/07/21	Enham Trust	663	202.50	33.75			202.50	Grass Cutting
05/07/21	Enham Trust	664	83.16	13.86			83.16	Grass Cutting
05/07/21	Kevin Glyn-Davies	665	44.39	7.40			44.39	Domain renewal
05/07/21	Kevin Glyn-Davies	666	160.00		160.00			
05/07/21	Kevin Glyn-Davies	667	160.00		160.00			
05/07/21	J.K. Murray	668	165.00				165.00	Audit
05/07/21	Kevin Glyn-Davies	669	120.00			120.00		
20/09/21	Kevin Glyn-Davies	670	90.00	15.00			90.00	Grass maintenance
20/09/21	Kevin Glyn-Davies	671	200.00				200.00	Little London Music Festival
20/09/21	Kevin Glyn-Davies	672	568.00				568.00	Food & Labour
20/09/21	Kevin Glyn-Davies	673	49.19	8.20			49.19	Padlocks
20/09/21	Kevin Glyn-Davies	674	130.50	21.75			130.50	Playground inspection
20/09/21	Kevin Glyn-Davies	675	67.50	11.25			67.50	Grass maintenance
20/09/21	Kevin Glyn-Davies	676	67.50	11.25			67.50	Grass maintenance
20/09/21	Kevin Glyn-Davies	677	64.60	10.77			64.60	Parish Picnic
20/09/21	Kevin Glyn-Davies	678	55.46	9.24			55.46	Printer cartridges
20/09/21	Kevin Glyn-Davies	679	21.00				21.00	Event Licence
20/09/21	Kevin Glyn-Davies	680	320.00		320.00			
20/09/21	Kevin Glyn-Davies	681	200.00		200.00			
20/09/21	Kevin Glyn-Davies	682	184.80	30.80			184.80	Play equipment
20/09/21	Kevin Glyn-Davies	683	30.00	5.00			30.00	Disinfectant
01/11/21	Kevin Glyn-Davies	684	67.50	11.25			67.50	Grass maintenance
01/11/21	Kevin Glyn-Davies	685	15.00				15.00	Hall Hire
01/11/21	Kevin Glyn-Davies	686	1,601.64	266.94			1,601.64	Fireworks
01/11/21	Kevin Glyn-Davies	687	108.88	18.16			108.88	Cooking Grill
01/11/21	Kevin Glyn-Davies	688	200.00		200.00			
01/11/21	Enham Alamein PC	689	117.50				117.50	First Aid training
01/11/21	PCC of Smannell with Enha	690	500.00				500.00	Churchyard Maintenance
01/11/21	PCC of Smannell with Enha	691	140.00				140.00	Parish Oak contribution
01/11/21	Kevin Glyn-Davies	692	200.00		200.00			
10/01/22	Kevin Glyn-Davies	693	15.00				15.00	Hall Hire
10/01/22	Kevin Glyn-Davies	694	45.00	7.50			45.00	Grass maintenance
10/01/22	Kevin Glyn-Davies	695	150.00	25.00			150.00	Xmas Tree
10/01/22	Kevin Glyn-Davies	696	22.00				22.00	Leaflets

Smannell Parish Council
Annual Accounts - Year ended 31st March 2022
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry	Date	Details	Chq No	Total	VAT	Net Pay	HMRC	Sundry	
						10/01/22	Kevin Glyn-Davies	697	200.00		200.00			
						10/01/22	Kevin Glyn-Davies	698	200.00		200.00			
						07/03/22	Kevin Glyn-Davies	699	2,380.00				2,380.00	Tree works
						07/03/22	Kevin Glyn-Davies	700	700.00				700.00	Design fee
						07/03/22	Kevin Glyn-Davies	726	584.40	97.40			584.40	Stickers
						07/03/22	Kevin Glyn-Davies	727	107.04	17.84			107.04	Signage
						07/03/22	Kevin Glyn-Davies	728	15.00				15.00	Hall Hire
						07/03/22	Kevin Glyn-Davies	729	200.00		200.00			
						07/03/22	Kevin Glyn-Davies	730	200.00		200.00			
		7,222.99	2,748.00	2,832.30	1,642.69				12,212.28	715.36	2,360.00	240.00	9,612.28	
		7,222.99							12,212.28					

B/fwd	64,396.80
Receipts	7,222.99
	71,619.79
Payments	12,212.28
C/fwd	59,407.51

Balance per Statement

360.00	accounts
165.00	audit
3,397.65	Park & garden expenses
500.00	Churchyard Maintenance
45.00	Hall Hire
140.00	Sponsorship of Parish Magazine
461.72	Insurance
700.00	Design fee
22.00	consultation costs
44.39	Domian renewal
2,714.12	Events
198.00	Toilet Hire
691.44	Signage & Stickers
117.50	First Aid equipment & courses
55.46	Stationery
9,612.28	

Smannell Parish Council
Annual Accounts - Year ended 31st March 2022
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet	
			00263054											
Bank Account 03263802	0.00												0.00	
Bank Account 00263054	64,396.80		7,222.99	12,212.28									59,407.51	
Fixed Assets	12,766.40												12,766.40	
Creditors		0.00												
Reserves		64,028.49												64,028.49
Capital Financing Account		12,766.40												12,766.40
Revenue Contrib to Capital Expenditure														
Net Pay		160.00	2,360.00			2,280.00		120.00						200.00
HMRC PAYE & Nat Ins		120.00	240.00			120.00	120.00						120.00	
Bank Interest Received														
Precept				2,748.00								2,748.00		
VAT	366.69		754.36	366.69									754.36	
VAT reclaimed				754.36								754.36		
Events receipts				2,832.30								2,832.30		
Grants				1,276.00								1,276.00		
Toilet Hire			198.00								198.00			
Hall Hire			45.00								45.00			
Subscriptions			0.00								0.00			
Dog Bins Cleaning			0.00								0.00			

Smannell Parish Council
Annual Accounts - Year ended 31st March 2022
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet	
Insurance			461.72								461.72			
Park & Gardens Supplies			3,397.65								3,397.65			
Sponsorship of Parish Magazine			140.00								140.00			
Website			44.39								44.39			
Sundry			22.00								22.00			
Stationery			55.46								55.46			
Events			2,714.12								2,714.12			
Accountancy		300.00	360.00						360.00		420.00			
Audit		155.00	165.00						165.00		175.00			
Churchyard expenses			500.00								500.00			
Design Fee			700.00								700.00			
First Aid equipment & Courses			117.50								117.50			
Signage & Stickers			691.44								691.44			
Salaries					2,400.00						2,400.00			
	77,529.89	77,529.89	20,189.63	20,189.63	2,400.00	2,400.00	120.00	120.00	525.00	0.00	12,082.28	7,610.66	73,048.27	76,994.89
											4,471.62			
											0.00			

SMANNELL PARISH COUNCIL

Income & Expenditure Account
for the Year ended 31st March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
INCOME					
Precept		2,748		2,748	
Grants Received		1,276		0	
VAT Reclaimed		754			
Events Income		2,832		300	
Total Income			7,610		3,048
EXPENDITURE					
Staff Salaries		2,400		2,400	
Parish Magazine		140		140	
Election Expenses		0		0	
Insurance		462		457	
Dog Bins Cleaning		0		-1,863	
LLPF Maintenance		3,398		480	
Churchyard expenses		500		500	
Toilet Hire		198		0	
Hall Hire		45		0	
Accountancy		420		300	
Audit		175		160	
Web site costs		44		0	
Events Expenses		2,714		125	
Sundry Expenses		77		0	
Signage & Stickers		691		0	
Batteries & pads for Defibrillator		0		512	
First Aid Equipment & Courses		118		0	
Design Fee		700		0	
Section 137		0		0	
Total expenses			12,082		3,211
Deficit/Surplus of Income over Expenditure			-4,472		-163

SMANNELL PARISH COUNCIL

Balance Sheet
at 31st March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Land, Buildings & Equipment	**1**		12,766		12,766
CURRENT ASSETS					
Cash at Bank	**2**	59,408		64,397	
VAT Recoverable	**3**	754		367	
PAYE Refund	**4**	120			
Prepayments		0		0	
		60,282		64,764	
CURRENT LIABILITIES					
PAYE & National Insurance		0		120	
Creditors & Accruals	**5**	725		615	
		725		735	
NET CURRENT ASSETS			59,557		64,029
			72,323		76,795
REPRESENTED BY:					
General Reserves:					
Retained reserves brought forward		64,029		64,192	
Surplus of Income over Expenditure for the Year		-4,472		-163	
	6		59,557		64,029
Capital Financing Account	**7**		12,766		12,766
			72,323		76,795

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2022

Note 1 **Fixed Assets**

Fixed assets held at 31st March 2021 were as follows:

Bus Shelter	2,316
Land (Playing Fields)	1
Marquee	900
Playground equipment	4,985
Defibrillator equipment	4,564
Total Fixed Assets	12,766

Note 2 **Cash at Bank**

Bank Current Account	59,408
Bank Deposit Account	0
Total	59,408

Note 3 **VAT Recoverable**

VAT claimed in April 2022 regarding period ended 31st March 2022	754
Total	754

Note 4 **PAYE Refund**

Overpayment of tax claimed but refunded after the year end	120
	120

Note 5 **Creditors & Accruals**

Sundry Creditor - Net Pay	200
Accruals:	
Accountancy	360
Audit	165
Total	725

Please Note:
The treatment of VAT has changed this year.
The amount of VAT available to reclaim is now shown as Income
The amount charged as an expense is now the total cost including VAT
In previous years VAT was excluded from the cost.

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2022

Note 6 **General Reserves**

Retained reserves brought forward	64,029
Deficit of Income over Expenditure for the Year	-4,472
	59,557
Transfer to Earmarked Reserves	0
	59,557
Earmarked Reserves	
Earmarked Reserves brought forward	0
Transfer from Unallocated Reserves	0
	0
Total General Reserves	59,557

Note 7 **Capital Financing Account**

The Capital Financing Account represents the resources applied to fund capital expenditure. The reserve has no cash value and cannot be used to fund expenditure.

The balance consist of:	
Expenditure for assets held at 31st March 2022	12,766
Total	12,766

SMANNELL PARISH COUNCIL

Annual Accounts
for the Year ended 31st March 2022

ACCOUNTANTS REPORT

We have prepared the accounts, without audit, from the records and information supplied to me by the Parish Council and certify they are in accordance therewith.

J. Humphry Associates Ltd

22 April 2022

SMANNELL PARISH COUNCIL

Annual Accounts
for the Year ended 31st March 2022

Smannell Parish Council
Annual Accounts for the Year ended 31st March 2022
Bank Reconciliation

Financial year ended 31st March 2022

Prepared by : K. Glyn-Davies Clerk
Date:

Approved by:
Date:

Balance per Bank Statements at 31st March 2022

Treasurer's Account	Acc 00263054	59,407.51
Less cheques not presented		0.00
		0.00
Balance per Accounts		59,407.51

Smannell Parish Council
Annual Accounts - Year ended 31st March 2022
Audit Report

		31-Mar-21	31-Mar-22
1	Balances brought forward	64,192	64,029
2	Annual Precept	2,748	2,748
3	Total Other Receipts	300	4,862
4	Staff Costs	2,400	2,400
5	Loan interest/Capital repayments	0	0
6	All other payments	811	9,682
7	Balances carried forward	64,029	59,557
8	Total cash and short term investments	64,397	59,408
9	Total fixed assets and long term assets	12,766	12,766
10	Total borrowings	0	0

Smannell Parish Council
Annual Accounts for the year ended 31st March 2022
Variance Report

Box 2	**Annual Precept**	
	Variation -Nil	
	Annual Precept No change	0
Box 3	**Total Other Receipts**	
	Variation - increase of £4,562	
	Annual Parish events -increase of receipts	2,532
	Grants Received - none in previous year	1,276
	VAT refunds - due to change of procedure	754
		4,562
Box 4	Staff Costs	
	Variation - No change	**0**
Box 6	**Other Payments:**	
	Variation - increase of £8,871	
	Insurance higher	5
	Dog Bin Cleaning higher - Provision not required	1,863
***	LLPF Maintenance higher	2,918
***	Toilet Hire higher - None in previous year	198
	Hall Hire higher - none in previous year	45
***	Accountancy higher	120
	Audit higher	15
***	Web site costs higher - none in previous year	44
***	Parish Event higher	2,589
	Sundry expenses higher - none in previous year	77
***	Signage & Stickers higher - none in previous year	691
	Batteries and Pads for Defibrillator lower, no charge this year	-512
	First Aid Equipment & Courses higher - none in previous year	118
	Design Fee higher - none in previous year	700
		8,871
***	NB: These costs reflect the change in VAT procedure	
Box 9	**Total Fixed Assets and Long Term Assets**	
	Variation	0

Smannell Parish Council

Accounts for the Year ended 31st March 2022

Significant variances

Reconciliation of Box 7 (Balances carried forward) and Box 8 (Cash and Short Term Investments)

			2021		2022
Box 7	Balances carried forward		64,029		59,557
Box 8	Cash & Short Term investments		64,397		59,408
			-368		149

Made up of:

Debtors & VAT	367		874	
Payments in Advance	0		0	
		367		874
Creditors & Accruals	735		725	
		735		725
		-368		149

Smannell Parish Council
Annual Accounts for the Year ended 31 March 2022

Fixed Assets held at 31 March 2022 were:

Plant, Property & Equipment

31-Mar-10	Bus Shelter	2,316.00
31-Mar-10	Land - Playing Fields	1.00
31-Mar-10	Marquee	900.00
05-Jan-11	Playground Equipment	4,985.00
09-Nov-15	Defibrillator	4,564.00
	Total	12,766.00

SMANNELL PARISH COUNCIL

Annual Accounts for the Year ended 31 March 2022

VAT

VAT included in accounts and to be reclaimed

J. Humphry Associates	360.00	300.00	60.00
Toilet Hire	198.00	165.00	33.00
Enham Trust	202.50	168.75	33.75
Enham Trust	83.16	69.30	13.86
Domain renewal	44.39	36.99	7.40
Grass maintenance	90.00	75.00	15.00
Padlocks	49.19	40.99	8.20
Playground inspection	130.50	108.75	21.75
Grass maintenance	67.50	56.25	11.25
Grass maintenance	67.50	56.25	11.25
Parish picnic	64.60	53.83	10.77
Printer cartridges	55.46	46.22	9.24
Play equipment	184.80	154.00	30.80
Disinfectant	30.00	25.00	5.00
Grass maintenance	67.50	56.25	11.25
Fireworks	1,601.64	1,334.70	266.94
Cooking grill	108.88	90.72	18.16
Grass maintenance	45.00	37.50	7.50
Christmas Tree	150.00	125.00	25.00
Stickers	584.40	487.00	97.40
Signage	107.04	89.20	17.84
			715.36
Toilet Hire for June 2022	234.00	195.00	39.00
VAT reclaimable as Invoice dated March 2022			
Cost to be included in next year's accounts			
VAT to be repaid			754.36

SMANNELL PARISH COUNCIL

Budget for 2021/2022 Comparison with Actual

	2021/2022 Budget £	2021/2022 Actual £
INCOME		
Precept	2,748	2,748
Bank Interest	60	0
Grant	0	1,276
VAT Refund	462	754
Events Income	0	2,832
Total Income	**3,270**	**7,610**
EXPENDITURE		
Clerks Salary/Office	2,400	2,400
Parish Magazine	142	140
Insurance	465	462
Audit & Accounts	522	595
Dog/Litter Clearance	750	0
LLPF Maintenance	1,000	3,398
Churchyard Maintenance	500	500
Website	0	44
Annual Events Expenses	900	2,714
Elections	30	0
First Aid Equipment & Courses	0	118
Sundry	0	77
Toilet Hire	0	198
Hall Hire	0	45
Signage & Stickers	0	691
Design Fee	0	700
Total Expenditure	**6,709**	**12,082**
Income Less Expenditure	-3,439	-4,472
Transfer to Capital Reserves	-3,439	-4,472