

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

BAYTON PARISH COUNCIL

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23: £13,825

Total annual gross expenditure for the authority 2022/23: £11,351

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either by email or by post** (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, **along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.**

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer Date

REDACTED

25/04/2023

I confirm that this Certificate of Exemption was approved by this authority on this date:

25/04/2023

Signed by Chairman

REDACTED

Date

25/04/2023

as recorded in minute reference:

25th April 2023 9(i)

Generic email address of authority

bayton_pc08@btinternet.com

Telephone number

01299832722

*Published web address

<https://e-services.worcestershire.gov.uk/MyParish/>

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

BAYTON PARISH COUNCIL

<https://e-services.worcestershire.gov.uk/MyParish/>

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

18/04/23

Name of person who carried out the internal audit

DIANE MALLEY

Signature of person who carried out the internal audit

REDACTED

Date

19/04/23

*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).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

BAYTON 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 2023, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
			✓
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

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

25/04/2023

and recorded as minute reference:

25th April 2023 9/1)

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

Chairman

REDACTED

Clerk

REDACTED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

<https://e-services.worcestershire.gov.uk/MyParish/>

Section 2 – Accounting Statements 2022/23 for

BAYTON PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2022 £	31 March 2023 £		
1. Balances brought forward	24,704	18,601	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	8,550	8,800	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	2,281	5,025	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	3,248	3,692	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	13,686	7,659	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	18,601	21,075	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	18,601	21,075	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	14,601	14,055	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			The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

REDACTED

Date

16/04/2023

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

25/04/2023

as recorded in minute reference:

25th April 2023 9(1)

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

REDACTED

0 ANNUAL RETURN				BAYTON PARISH COUNCIL
YEAR ENDING 31ST MARCH 2023				
	Last Year		This Year	Description of variance
	31st March 2022		31st March 2023	
1	Balances brought forward	24703.91	18601.27	
2	(+)Annual Precept	8550	8800	
3	(+) Total other receipts	2281.28	5024.68	2022-2023 - Lengthsman increased hours + £1073.00, VAT Repayment + £601.00, Grant + £417.00, seat sold + £543.00 Total £2634.00
4	(-) Staff costs	3247.92	3691.72	
5	(-) Loan interest/capital repayments	0	0	
6	(-) Total other payments	13686	7658.85	2021-2022 - Three Noticeboards £2982.60, two benches £10303.20 Total £4286.00
7	(=) Balances carried forward	18601.27	21075.38	See attached Reserves Policy
8	Total cash & investments	18601.27	21075.38	
9	Total fixed assets	14600.91	14054.91	Seat held in storage sold - £546.00
10	Total Borrowings	0	0	
	CI/r	REDACTED		25th April 2023
	RFO	REDACTED		25th April 2023

Bank Reconciliation Year ending 31st March 2023	BAYTON PARISH COUNCIL	
Worcestershire - Malvern Hills District Council		
Balance per bank statement 31st March 2023	£	£
Current account	21324.54	
Petty cash	0.00	
LESS unrepresented cheques at 31st March 2023		0.00
000225	61.91	
000233	107.25	
000235	80.00	
Total	249.16	249.16
Net bank balance 31st March 2023		21705.38
The net balances reconcile to the Receipts and Payments account for the year as follows		
CASH BOOK (Receipts and Payments)		
Opening Balance per cash book 1st March 2022	18601.27	
Add receipts for period	13824.68	
Less payments for period	11350.57	
Closing balance per cash book 31st March 2023	21075.38	
	A A	
Councillor	REDACTED	ite 25th April 2023
RFO	REDACTED	25th April 2023

BAYTON PARISH COUNCIL

RECEIPTS

Receipts Bayton Parish Council 2022-2023									
Voucher No.	Date Rec'd	Details	Receipt	Precept	LM	CIL	Other	VAT Repaid	
	B/F	Balance 01/04/2022	18601.27						
1	5th April 2022	WCC LM January/February 2022	330.00		330.00				
2	27th April	MHDC Precept	4400.00	4400.00					
3	6th May	WCC LM March 2022	222.75		222.75				
4	20th June	MHDC CIL Funds	108.96			108.96			
5	1st July	WCC LM April/May 2022	264.50		264.50				
6	12th August	Mamble PC (purchase of seat exc vat)	543.00				543.00		
7	13th September	WCC LM June/July 2022	280.50		280.50				
8	28th September	MHDC Precept	4400.00	4400.00					
9	16th November	County Cllr Divisional Funding (reserved for BT Box electrics)	417.00				417.00		
10	23rd November	District Cllr Ward Grant (reserved for flowers/bulbs)	100.00				100.00		
11	11th January 2023	WCC LM August 2022	189.75		189.75				
12	13th January	WCC LM September/October 2022	321.75		321.75				
13	17th January	HMRC VAT repayment	1454.47					1454.47	
14	24th February	WCC LM November 2022	222.75		222.75				
15	28th February	WCC LM December 2022	247.50		247.50				
16	14th March	WCC LM January 2023	214.50		214.50				
17	31st March	WCC LM February 2023	107.25		107.25				
		TOTALS	32425.95	8800.00	2401.25	108.96	1060.00	1454.47	13824.68

PAYMENTS

BAYTON PC

Voucher	Date	Cheque	Minute	PAYMENTS 2022-2023	Payment	VAT
No	cheque written	number	reference	Details		element
1	5th April 2022	S/Order	9th March 2021 (10d)	Clerks Salary (13/04-10/05)	249.84	0.00
2	12th April	000185	12th April 2022 (11a)	Mrs S Burrows (Defib pad Clows Top)	47.94	7.99
3	12th April	000186	12th April (11e)	Mr C Bunn (Maintenance March 2022)	47.00	0.00
4	12th April	000187	12th April (11a)	Mr D Nunn (LM March 2022)	222.75	0.00
5	12th April	000188	12th April (11d)	Mrs S Burrows (Clerks Salary increase (07/04/2021-10/05/2022)	75.24	0.00
6	3rd May	S/Order	12th April 2022 (11d)	Clerks Salary (11/05-07/06)	249.84	0.00
7	10th May	000189	10th May (19a)	Impact China Ltd (108 Jubilee Mugs)	557.28	92.88
8	10th May	000190	10th May (19b)	Mrs S Burrows (108 Jubilee Mug Boxes)	63.47	10.58
9	10th May	000191	10th May (16)	D M Payroll Ltd (Internal Audit)	80.00	0.00
10	10th May	000192	10th May (16)	Mrs S Burrows (Defib pad Bayton)	47.94	7.99
11	10th May	000193	10th May (20)	Mrs J Kemp (plants for flower boxes)	67.32	9.89
12	24th May	000194	10th May (16f)	Arthur J Gallagher Insurance Brokers Ltd (Insurance 2022-2023)	707.58	0.00
13	31st May	S/Order	12th April 2022 (11d)	Clerks Salary (08/06-05/07)	260.40	0.00
14	14th June	000195	14th June (9a)	Forest & Garden Machinery (3rd Payment)	420.00	70.00
15	14th June	000196	14th June (9a)	Mrs S Burrows (7 bags compost)	25.00	4.17
16	14th June	000197	14th June (9a)	Mr D Nunn (LM April/May 2022)	264.50	0.00
17	14th June	000198	14th June (9e)	Mrs S Burrows (Clerks Expenses 2021-2022)	159.18	0.00
18	14th June	000199	14th June (9d)	Worcestershire CALC (subs)	346.85	52.33
19	14th June	000200	14th June (7a)	Mr C Bunn (Maintenance April/May/June 2022)	215.00	0.00
20	27th June	000201	CANCELLED		0.00	0.00
21	27th June	000202	12th April 2022 (11d)	Clerks Salary (06/07-02/08)	237.12	0.00
22	12th July	000203	12th July (9a)	Mrs S Burrows (McAfee subs 2022-2024)	109.99	18.33
23	12th July	000204	12th July (9a)	HMRC Tax month 3	18.00	0.00
24	25th July	000205	12th April 2022 (11d)	Mrs S Burrows (Clerks Salary 03/08-30/08)	254.12	0.00
25	3rd August	000206	11th October (20)	Mr D Nunn (LM June/July 2022)	280.50	0.00
TOTAL C/F TO PAGE 2					5006.86	274.16

PAYMENTS

BAYTON PC

Other	Staff	Maintenance Contractor	LM	Grants	Grass	Training	Defib	New	Plants	Section	Voucher No
Admin	Costs	Labour and Materials			cutting		expenses	Assets	wildflowers	137	
	249.84										1
							39.95				2
		47.00									3
			222.75								4
	75.24										5
	249.84										6
										464.40	7
										52.89	8
80.00											9
							39.95				10
									57.43		11
707.58											12
	260.40										13
					350.00						14
									20.83		15
			264.50								16
159.18											17
294.52											18
		215.00									19
											20
	237.12										21
91.66											22
	18.00										23
	254.12										24
			280.50								25
1332.94	1344.56	262.00	767.75	0.00	350.00	0.00	79.90	0.00	78.26	517.29	4732.7

PAYMENTS

BAYTON PC

Voucher No	Cheq written	Cheque number	Minute reference	Details	Payment	VAT element
				TOTAL C/F FROM PAGE 1	5006.86	274.16
26	3rd August	000207	11th October (20)	Mr C Bunn (Maintenance July 2022 -underpaid 50p)	52.50	0.00
27	22nd August	000208	12th April 2022 (11d)	Mrs S Burrows (Clerks Salary 31/08-27/09)	253.92	0.00
28	26th September	000209	11th October (20)	Mrs S Burrows (Microsoft subs)	59.99	10.00
29	26th September	000210	11th October (20)	Mr D Nunn (LM August 2022)	189.75	0.00
30	26th September	000211	11th October (20)	Mr C Bunn (Maintenance August 2022, 50p added from last invoice)	67.00	0.00
31	26th September	000212	12th April 2022 (11d)	Mrs S Burrows (Clerks salary 28/09-25/10)	254.12	0.00
32	11th October	000213	11th October (9a)	Forest & Garden Machinery (4th payment)	420.00	70.00
33	11th October	000214	11th October (9a)	Wel Medical Ltd (defib battery Bayton Common)	192.00	32.00
34	11th October	000215	11th October (9a)	HMRC Tax month 5	2.20	0.00
35	17th October	000216	12th April 2022 (11d)	Clerks Salary (26/10-22/11)	254.12	0.00
36	8th November	000217	8th November (9a)	Mr D Nunn (LM September/October 2022)	321.75	0.00
37	8th November	000218	8th November (9a)	Mr C Bunn (Maintenance October 2022)	53.00	0.00
38	14th November	000219	8th November (9a)	Mrs S Burrows (Clerks Salary 23/11-20/12)	254.12	0.00
39	8th November	000220	8th November (7c)	Poppy Appeal (wreath, 20 crosses)	45.00	0.00
40	12th December	000221	12th April 2022 (11d)	Clerk Salary (21/12-17/01/2023)	253.32	0.00
41	12th December	000222	10th January 2023 (13)	Mr D Nunn (LM November 2022)	222.75	0.00
42	12th December	000223	10th January (13)	Adrian Hope Tree Services Ltd (Coronation Corner tree report)	120.00	20.00
43	12th December	000224	10th January (13)	Mr N Williams (BT Box electric lights/check)	417.00	0.00
44	10th January	000225	10th January (9a)	Mrs J Kemp (flowers/bulbs for boxes)	61.91	10.29
45	10th January	000226	10th January (12)	Mrs S Burrows (Clerks Salary 18/01-14/02)	470.12	0.00
46	10th January	000227	10th January (9a)	HMRC Tax month 10	58.80	0.00
47	10th January	000228	10th January (9a)	Mr D Nunn (LM December 2022)	247.50	0.00
48	23rd January	DD	14th February (9e)	ICO renewal	35.00	0.00
49	7th February	000229	10th January (12)	Mrs S Burrows (Clerks Salary 15/02-14/03)	273.12	0.00
50	14th February	000230	10th January (10b)	Mr C Bunn (Maintenance November/January)	60.00	0.00
				TOTAL	9645.85	416.45

PAYMENTS

BAYTON PC

Other Admin	Staff costs	M/Contractor	LM	Grants Donatons	Grass cutting	Training Clerk	Defib costs	New Assets	Plants wildflowers	Section 137	
1332.94	1344.56	262.00	767.75	0.00	350.00	0.00	79.90	0.00	78.26	517.29	4732.7
		52.00									26
	253.92										27
49.99											28
			189.75								29
		67.00									30
	254.12										31
					350.00						32
							160.00				33
	2.20										34
	254.12										35
			321.75								36
		53.00									37
	254.12										38
				45.00							39
	253.32										40
			222.75								41
120.00											42
							417.00				43
									51.62		44
	470.12										45
	58.80										46
			247.50								47
35.00											48
	273.12										49
		60.00									50
1537.93	3418.40	494.00	1749.50	45.00	700.00	0.00	656.90	0.00	129.88	517.29	9248.9

PAYMENTS

BAYTON PC

Voucher No	Cheq written	Cheque number	Minute reference	Details	Payment	VAT element
				TOTAL C/F FROM PAGE 1	9645.85	416.45
51	14th February	000231	10th January (9a)	Mr D Nunn (LM January 2023)	214.50	0.00
52	14th February	000232	10th January (14)	Mamble-cum-Bayton PCC (donation for use of Church for meetings 01/01/2022-31/12/2023)	300.00	0.00
53	14th March	000233	14th March (9a)	Mr D Nunn (LM February 2023)	107.25	0.00
54	7th March	000234	10th January (12)	Mrs S Burrows (Clerks Salary (15/03-11/04)	273.32	0.00
55	22nd March	000235	11th April (16)	Mr D Broome (FP Gate repairs by Church)	80.00	0.00
56	22nd March	000236	14th March (9a)	Impact China Ltd (108 Coronation Mugs/Boxes)	729.65	121.61
				TOTAL	11350.57	538.06

PAYMENTS

BAYTON PC

Other Admin	Staff costs	M/Contractor	LM	Grants Donations	Grass cutting	Training Clerk	Defib costs	New Assets	Plants wildflowers	Section 137	
1537.93	3418.40	494.00	1749.50	45.00	700.00	0.00	656.90	0.00	129.88	517.29	9248.9
			214.50								51
				300.00							52
			107.25								53
	273.32										54
				80.00							55
										608.04	56
1537.93	3691.72	494.00	2071.25	425.00	700.00	0.00	656.90	0.00	129.88	1125.33	10832.01

Revised 31-03-2023					
SCHEDULE OF FIXED ASSETS					
Description	Ref/serial No	Date Acquired	Value	Disposal	
1 Bayton Village Hall/Recreation Ground - (DY14 9LG) Insured by Trustees	WR125388	1947	£1.00	Trustees removed Bayton PC as Custodian Trustees September 2018	
2 Waste Bin Bayton, BT Box		March 2022	£113.48		
3 Waste Bin Bayton (Coronation Corner)		March 2022	£113.48	Minus £39.00, old bin damaged	
4 Waste Bin Clows Top (by Mission Room)		March 06	£39.00		
5 Waste Bin Clows Top (Summit Road junction)		March 06	£39.00		
6 1 Metal WWI Seat Bayton (Coronation Corner)		October 2021	£1,113.00	May 2021 minus £230.00 old seat damaged	
7 Seat on Colliers Hill Bayton (Clows Top Road, Bayton)		N/K	£100.00		
8 Bins for storage x 3		2003	£15.00		
9 External Harddrive		March 08	£65.00		
10 Metal Noticeboard Clows Top (Summit Road)		July 2021	£828.50	old board given away	
11 Metal Noticeboard Bayton (Coronation Corner)		July 2021	£828.50	old board given away	
12 Metal Noticeboard BT Box Bayton Common		July 2021	£828.50	old board thrown away	
13 3 sign posts in Bayton for School, Church, Vill Hall - shared costs		March 03	£100.00		
14 Coronation Corner, Bayton (Land/stonewall - garden/seating area)	WR 134089	Jan 2011	£1.00		
15 Epson Printer/Copier/Scanner (50% paid by Eastham PC also on their Asset Register)		Feb 2012	£0.00	minus £29.99 (Clerk using own printer)	
16 Cleobury Country Ltd One Share		2008	£1.00		
17 Jubilee Seat donated for Coronation Corner		June 2012	£500.00		
18 Grit bins Ninevah Rd x 2 (Ninevah turning/below Holly Cottage)		April 2013	£300.00		
19 BT Box x 3 Bayton, Clows Top, Bayton Common		March 2014	£3.00		
20 Defibrillator machines x 2 Bayton, Clows Top		July 2015	£800.00		
21 Defibrillator boxes x 2 Bayton, Clows Top		July 2015	£1,944.00		
22 Defibrillator machine for Bayton Common		January 2017	£400.00		
23 Defibrillator box for Bayton Common		January 2017	£625.50		
24 2 Bookcases Bayton Church Library		July 2017	£59.98		
25 Computer and software for Clerk to PC		July 2017	£542.48		
26 Metal dustbin Recreation Ground top carpark		February 2019	£22.00	minus £22.00 one bin removed May 2021	
27 Training Defibrillator (stored at Clerks address)		March 2020	£431.94		
28 Glasdon Double Recycle metal bins x 2 (Beach Hay/Bayton Common)		March 2020	£1,007.88		
29 Village Gates x 2 (B4202 by 40mph signs Cleobury side)		March 2021	£1,120.06		
30 Wooden Seat in storage, final site to be agreed		August 2021	£0.00	Sold due to no agreed site	
31 Wooden Seat Summit Road, Clows Top DY14 9HN		August 2021	£546.00		
32 Wooden table/bench - Coronation Corner		September 2021	£275.00		
33 Metal Silent Single Soldier x 2		October 2021	£974.00		
34 Flower boxes x 2 Summit Road, Clows Top DY14 9HN		May 2021	£41.66		
35 Flower boxes x 2 - B4202 by village gates - see above		May 2021	£41.66		
36 Flower Tubs x 2 - Bayton Church Lyche Gate		December 2021	£58.34		
37 Plaques x 2 by Soldiers Coronation Corner		October 2021	£174.95		
		TOTAL	£14,054.91		

BAYTON PC

BUDGET

31/03/2023 BUDGET (Ex VAT)	ACTUAL	ACTUAL BUDGET	AGREED BUDGET
EXPENDITURE	2021-2022	2022-2023	2023-2024
Staff costs	3247.92	3691.72	4000
Mowing Severne Green	700	700	800
CALC subs yearly April	303.79	294.52	318
Audit - internal/external (R)	75	80	100
Training Clerk + Cllrs (R)	110	0	0
Insurances	594.79	707.58	720
Grants (see Sec 137 spend)	650	45	300
Donation for meetings	105	300	350
LM	1478.5	2071.25	2232.84
Clerks Mileage Allowance	0	0	50
Post/stationery	4.15	5.18	20
Photocopying	25	20	40
Home for Office	104	134	312
Section 137 payments	974	1125.33	700
Notice Boards/Seats/flower boxes purchase/maintenance (R)	5503.07	0	50
Data Protection Registry yearly Jan	35	35	40
Election fees May 2023 (R)	0	0	0
Gritbins Nineveh + salt (R)	0	0	0
Defib machines/BT Boxes (R)	144	656.9	190
Tree survey 2022 (R)	95	120	130
Computer	49.99	141.65	200
Training Defibrillator	0	0	0
Maintenance person LABOUR (R)	991	494	180
Signs for Assets/Queen Eliz II plaque	0	0	200
Flowers/bulbs/compost	180.64	129.88	200
Footpath Gate (see reserves)	0	80	0
New projects (see reserves)	0	0	200
TOTAL PAYMENTS	15370.85	10832.01	11332.84
BALANCE B/F 31st March	24929	19536	21074
ADD TOTAL INCOME	9978	12370	11333
LESS TOTAL EXPENDITURE	15371	10832	11333
Balance	19536	21074	21074

BAYTON PC - BUDGET 31/03/2023			
	ACTUAL	ACTUAL	AGREED
	2021-2022	2022-2023	BUDGET
			2023-2024
INCOME			
Precept MHDC	8550	8800	9100
Lengthsman WCC payments	1328.1	2401.25	2232.84
MHDC CIL funds	0	108.96	0
Grants County and Dist Cllr	100	517	0
Sale of bench to Mamble PC	0	543	0
TOTAL	9978.1	12370.21	11332.84
RESERVES IN CURRENT ACC			
Contingency			
New projects	0	100	550
MHD CIL funds ®	0	0	108.96
Footpath Gate Bayton Church	100	200	120
Maintenance contractor	820	820	0
Transparency Fund Grant (R)	540.05	540.05	540.05
Defib balance (R)	933.58	933.58	933.58
Unexpected costs	8550	8650	9000
Tree work/survey due 2021	500	500	500
Grit bin/rock salt	300	300	300
Noticeboards/seats/bins maintenance	14.5	100	100
Election fees	1500	1500	1500
Additional Audit fees	1000	1000	1000
Cover for staff for sick periods/extra hours	400	400	400
Training budget	500	500	700
Reserved funds	15158.13	15443.63	15752.59

**BAYTON PARISH COUNCIL
RESERVES POLICY MARCH 2023**

Bayton Parish Council (BPC) is required to maintain adequate Financial Reserves to meet the needs of BPC. The purpose of this policy is to set out how BPC will determine and review the level of Reserves.

General Reserves

General Reserves are funds which do not have any restrictions as to their use. These reserves cushion the impact of uneven cash flows, offset budget requirements or can be held in case of unexpected events or emergencies.

Setting the level of General Reserves is agreed with the Annual Budget usually at the January Meeting.

Restricted Reserves

Restricted Reserves are held for many reasons and can only be used for the purpose for which they were created **unless** agreed otherwise by BPC at a meeting.

Decisions to set up Restricted Reserves are made by BPC at a meeting.

Where the purpose of Restricted Reserves becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of BPC, be transferred to other budget headings within the budget.

Management and Control of Reserves

Movement of Reserves will be agreed at BPC meetings and decisions will be entered in the minutes.

The level of **all Reserves** shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council.

The minimum level of General Reserves shall be recommended to the Parish Council by the Clerk, it is usually the amount of the precept (£8800.00 for 2022-2023). This will form part of the recommendations for the Annual Budget and Precept request by BPC.

Current level of Financial Reserves held on 31st March 2023 attached

Transparency Fund Grant - is for PCs software and cannot be used for other purposes

Defib balance - is to be used for Defib only and cannot be used for other purposes

New projects	550	Ideas to tidy areas of parish with flowers/shrubs etc
MHDC CIL Funds	108.96	
Footpaths	120	Gate repaired under budget, to agreed to hold balance
Maintenance contractor	0	Transferred to 2023-2024 budget
Transparency Fund Grant	540.05	Grant held for Computer/printer
Defib balance	933.58	Money raised by residents for this specific purpose, funds will be used to replace/repair defib
Unexpected costs	9000	Try to maintain precept amount
Tree work/survey due 2019	500.00	One tree surveyed yearly, costs for any major work
Grit bin/rock salt	300.00	Salt for Parish Bins
Noticeboards/seats/bins maintenance	100	Oil needed to maintain yearly
Election fees	1,500.00	Estimated costs
Additional Audit fees	1,000.00	Estimated costs
Cover for staff for sick periods/extra hours	400.00	Approx six weeks salary
Training budget	500.00	New Cllrs/Clerk
	15752.59	