

WOODHAM WALTER PARISH COUNCIL

Audit Commission
PFK Littlejohn LLP
Ref: SBA
15 Westferry Circus
Canary Wharf
London
E14 4HD

22nd June 2022

Dear Sir

Audit Accounts of Woodham Walter Parish Council in the Maldon District of Essex for the year ended 31st March 2022.

Please find enclosed the Local Council's Annual Return for the year ended 31st March 2022. I can confirm that the relevant documents were published on our website and village noticeboard on Tuesday 14th June 2022 and documents have been available for inspection since Wednesday 15th June 2022.

Statement of Accounts – Explanation as to Significant Variations:

	2020/ 2021	2021/ 2022	Variance £	Variance %	Detailed Explanation of variance (with amounts £)
Box 3 Total Other Receipts	£13,463	£7,355	‑£6,108	45.37%	Please see separate sheet. Explanation of Variances – Total Other Receipts
Box 4 Staff Costs	£9,818	£12,215	£2,397	24.41%	Please see separate sheet. Explanation of Variances – Staff Costs
Box 6 All Other Payments	£11,762	£49,049	£37,287	317.01%	Please see separate sheet. Explanation of Variances – All Other Payments
Box 9 Total Fixed Assets	£59,853	£83,908	£24,055	£40.19%	Please see separate sheet. Explanation of Variances – Total Fixed Assets

Bank Account Reconciliation

Please see attached sheet.

WOODHAM WALTER PARISH COUNCIL

Contact Details: The Parish Clerk/RFO is contactable at the address below. Please note the updated email and website address. For your records and information, the Chairman of Woodham Walter Parish Council is Councillor James Rushton, Glengarriff, Little Baddow Road, Woodham Walter, Maldon, Essex CM9 6RP
Telephone: 07768 263215
Email: james.rushton@woodhamwalter-pc.gov.uk
Please do not hesitate to contact me if you require any further information.

Yours faithfully



Mrs J Bannerman
Parish Clerk/RFO

WOODHAM WALTER PARISH COUNCIL

Bank Reconciliations

Name of smaller authority:	Woodham Walter Parish Council				
County area (local councils and parish meetings only):	Maldon, Essex				
Financial year ending 31 March 2022					
Prepared by (Name and Role):	Jacky Bannerman, Parish Clerk/RFO				
Date:	20/05/2022				
				£	£
Balance per bank statements as at 31/3/22:					
	Business Reserve			16667.00	
	Community Account			908.18	
					17575.18
Petty cash float (if applicable)					0.00
Less: any un-presented payments as at 31/3/22 (enter these as negative numbers)					
Skippers Ground Maintenance	Min Ref: 2627.2.8	BACS	Paid 11/05/22	-156.00	
Npower	Min Ref: 2671.2.1	DD	Paid 19/04/22	-55.86	
Npower	Min Ref: 2690.6.1	DD	Paid 19/04/22	-48.02	
					-259.88
Add: any un-banked cash as at 31/3/22					
	None			0.00	
					0.00
Net balances as at 31/3/22 (Box 8)					17315.30

Woodham Walter Parish Council					
Explanation of Variances - All Other Payments Box 6					
				Variance	
ACCOUNTS TO 31 MARCH 2021	2020/21	ACCOUNTS TO 31 MARCH 2022	2021/22	2020/21 to 2021/22	Explanations of significant variances- Narrative
PAYMENTS		PAYMENTS			
Administration	£2,251.00	Administration	£1,442.00	-£809.00	There was less administrative expenditure due to cancelling the Zoom subscription when meetings returned face to face. Also the previous year had expenditure for a new PC.
Hire of Meeting Room	£60.00	Hire of Meeting Room	£150.00	£90.00	Due to covid the previous year had less meeting room hire as we met virtually.
Insurance	£238.00	Insurance	£317.00	£79.00	Increased due to installation of new playground.
Lighting	£843.00	Lighting	£746.00	-£97.00	
Memberships and Subscriptions	£507.00	Memberships and Subscriptions	£499.00	-£8.00	
Training	£40.00	Training	£1,570.00	£1,530.00	The Clerk undertook to study towards CiLCA and so there have been significant Training costs.
Audit	£350.00	Audit	£350.00	£0.00	
Annual Parish Report and Leaflets	£92.00	Annual Parish Report and Leaflets	£288.00	£196.00	During the previous year we were unable to produce an annual printed report due to COVID restrictions.
Annual Community Grants	£729.00	Annual Community Grants	£966.00	£237.00	Councillors increased the donation to Essex Wildlife Trust to better reflect the work they do on our behalf. The decision is to increase this again in 2022/23.
Grass and Hedge cutting	£2,475.00	Grass and Hedge cutting	£1,990.00	-£485.00	Less cuts were carried out due to weather conditions.
Community Protection and Crime	£1,474.00	Community Protection and Crime	£1,503.00	£29.00	
New Signs	£0.00	New Signs	£0.00	£0.00	
Repairs and Renewals	£0.00	Repairs and Renewals	£399.00	£399.00	
Playground	£978.00	Playground	£31,019.00	£30,041.00	A new Playground has been installed with significant expenditure
PROW Devolution Contingency	£0.00	PROW Devolution Contingency	£0.00	£0.00	
Elections	£0.00	Elections	£0.00	£0.00	
Platinum Jubilee	£0.00	Platinum Jubilee	£0.00	£0.00	
Miscellaneous	£200.00	Miscellaneous	£157.00	-£43.00	
S137	£30.00	S137	£110.00	£80.00	
VAT on purchases	£1,494.00	VAT on purchases	£7,544.00	£6,050.00	VAT charges increased due to the additional expenditure, most significantly due to the new playground.
Total All Other Payments	£11,761.00	Total All Other Payments	£49,050.00	£37,289.00	NB: Rounded figures

Woodham Walter Parish Council in the Maldon District of Essex
Explanation of variances - Staff Costs - Box 4

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?
Box 4 Staff Costs	9,818	12,215	2,397	24.41%	YES
					<p>There was a general increase in working hours including a major planning application which has now been appealed. The Clerk attended several training courses as part of studying towards CiLCA.</p> <p>The Staffing committee approved an incremental increase to salary.</p> <p>The production of a 2 year Annual Report (for distribution to the parish) which had not been completed the previous year due to COVID</p>

WOODHAM WALTER PARISH COUNCIL = FIXED ASSETS

JAGA- Joint Panel on Accountability and Guidance - Practitioners Guide March 2022

EOY 31/03/21 EOY 31/03/22

Item	Location	Other info	Date of Acquisition	Useful Life	Insured	2020/21	2021/22	Variance	Explanation of Variance
			Purchase/upgrade	Estimate					
General Assets									
Bench	Rectory Road	Circa 1953 * (Proxy Value - estimated/internet search)	Circa 1953	20 years		£549.00	£549.00	£0.00	
Bench	The Street (outside Tadpoles)	Acquisition and ownership assumed (Proxy Value - estimated/internet search)	Pre 2002	10 years		£330.00	£330.00	£0.00	
Bench	Memorial Shelter	Circa 1935 * (Proxy Value - estimated/internet search)	Circa 1935	20 years		£549.00	£549.00	£0.00	
Bench	Memorial Garden	Circa 1946 * (Proxy Value - estimated/internet search)	Circa 1946	20 years		£549.00	£549.00	£0.00	
Bench 1.2 & 8.3 Maintenance	Various	Repainting	08/06/2015	5 years		£250.00		£-250.00	Removed after 5 years, the benches require maintenance in 2022/23
Bench 4	Bell Meadow	Cost price in 2008	2008	20 years		£435.00	£435.00	£0.00	
Bench 5 Sismore Memorial	Bell Meadow	Gifted in 2017 * (Estimate value £416) (Proxy Value ref. 5.61 JAGA)	2017	20 years		£1.00	£1.00	£0.00	
Picnic Bench	Bell Meadow	Date of acquisition not known. Gifted. (Proxy Value - Estimated/internet search)	Circa 2008	5 years		£185.00	£185.00	£0.00	
Picnic Benches (Playground) X 2	Bell Meadow	Cost price in 2021	07/01/2021	10 years	yes	£840.00	£840.00	£0.00	
Bench (Playground)	Bell Meadow	Cost price in 2021	16/03/2021	10 years	yes	£157.50	£157.50	£0.00	
Bench (Playground)	Bell Meadow	Cost price in 2022	11/02/2022	10 years	yes	£174.17		£174.17	New Bench for Playground
Litter Bin (Playground)	Bell Meadow	Cost price in 2021	17/09/2021	10 years	yes	£168.93		£168.93	New Bench for Playground
Dig bins	Bell Meadow/Top Road	cost price in 2007	10/09/2007	10 years		£281.30		£0.00	
Litter Bins x 3	Bell Meadow(s2) / The Street (x1)	Acquisition and ownership assumed (Proxy Value - estimated/internet search)	Pre 2002	10 years		£497.85	£497.85	£0.00	
Salt Bin	Little Baddow Road/Jct Top Road	cost price in 2010	19/07/2010	10 years		£350.00	£350.00	£0.00	
Noticeboard	The Street, adj. Old Chapel Stores	Date of purchase not known (Proxy Value - estimated/internet search)	Pre 2002	10 years		£1,100.00	£1,100.00	£0.00	
Noticeboard	The Street, adj. Old Chapel Stores (side of	Date of purchase not known (Proxy Value - estimated/internet search)	Circa 2014	10 years		£479.07	£479.07	£0.00	
War Memorial Shelter	The Street, adj. Old Chapel Stores	Community Asset (Proxy Value ref. 5.62 JAGA)		20 years		£1.00	£1.00	£0.00	
War Memorial Shelter (Maintenance)	The Street, adj. Old Chapel Stores	Maintenance/Repainting	14/03/2011	10 years		£465.00		£-465.00	Removed after 10 years, the Shelter requires maintenance in 2022/23
Telephone Box	The Street, adj. Old Chapel Stores	Cost price in 2017 £1 (Estimated value £3k)	2017	20 years	yes	£3,000.00	£3,000.00	£0.00	
Telephone Box (Maintenance)	The Street, adj. Old Chapel Stores	Cost price in 2019	18/03/2019	5 years		£149.19	£149.19	£0.00	
Gate (Bottom)	Bell Meadow	Replacement by playground installers at no charge to PC (Estimate Value £200) (Proxy Value ref. 5)	24/09/2021	20 years		£327.00	£1.00	£-326.00	Gate was replaced by playground contractors who damaged original. Gifted to council so £1 proxy valuation used.
Gate (Bottom) Maintenance	Bell Meadow	Replacement Posts	12/09/2016	20 years		£300.00	£300.00	£0.00	
Gate Pedestrian (Top)	Bell Meadow	cost price in 2006	13/11/2006	20 years		£285.10	£285.10	£0.00	
Gate Pedestrian (Top) Maintenance	Bell Meadow	Cost price in 2019	14/01/2019	20 years		£88.34	£88.34	£0.00	
Gate (Top Entrance)	Bell Meadow	Cost price in 2018	12/11/2018	20 years		£693.40	£693.40	£0.00	
Gate (ESW Top)	Bell Meadow	Provided by ESW to allow access to their infrastructure. (Estimate Value £140) (Proxy Value ref. 5.61 JAGA)		20 years		£1.00	£1.00	£0.00	New entrance gate provided by Essex & Suffolk Water to allow access to their infrastructure on Bell Meadow.
Fence (Top Entrance)	Bell Meadow	Cost price in 2019	14/01/2019	20 years		£176.68	£176.68	£0.00	
Safety Fence (Bottom)	Bell Meadow	Cost price in 2020	11/11/2020	20 years		£150.00	£150.00	£0.00	
Goal Posts & Nets	Bell Meadow	Cost price 2008.	17/09/2008	10 years	yes	£640.47	£640.47	£0.00	
Goal Nets	Bell Meadow	Replacement Nets & Backtube & Labour	08/10/2018	4 years		£305.00	£305.00	£0.00	
Goal post maintenance	Bell Meadow	Welding - Fixing steel plate to back bar	27/05/2021	2 years		£109.25		£109.25	Goal post repairs required
Goal posts maintenance	Bell Meadow	Welding	06/02/2022	2 years		£120.00		£120.00	Goal post repairs required
Ground Anchors for Goal Posts	Bell Meadow	Cost price in 2021	17/09/2021	10 years		£38.85		£38.85	New ground anchors
Padlocks for Goal Posts	Bell Meadow	Cost price in 2021	08/06/2021	10 years		£53.36		£53.36	New padlocks to attach posts to ground anchors
Lamp Posts	Various	from insurance	Pre 2007	20 years	yes	£1,039.41	£1,070.59	£31.18	Value taken from insurance
Lamp Posts	Various	from insurance	Pre 2007	20 years	yes	£758.60	£781.36	£22.76	Value taken from insurance
Party Tents (1,2)	Kept at The Cats PH	cost price in 2007	09/07/2007	10 years		£351.08	£351.08	£0.00	
Party Tents (3,4,5)	Kept at The Cats PH	cost price in 2011	03/07/1905	10 years		£687.50	£687.50	£0.00	
Lenovo Laptop	WWPC Home Office	Cost price in 2016	2016	5 years	yes	£458.29	£458.29	£0.00	
Epson Printer	WWPC Home Office	Cost price in 2016	2016	5 years		£86.97	£86.97	£0.00	
Dell PC	WWPC Home Office	Cost price in 2020	2020	5 years		£691.63	£691.63	£0.00	
1 x Filing Cabinet	WWPC Home Office	Date of acquisition not known. (Proxy Value - Estimated/internet search)	Pre 2006	20 years		£41.66	£41.66	£0.00	
Laminator	WWPC Home Office	cost price in 2011	11/01/2011	5 years		£64.99	£64.99	£0.00	
Litter Pickers/Hoops	WWPC Home Office	cost price in 2011	11/01/2011	5 years		£38.26		£0.00	
Playground Fencing/Gates	Bell Meadow	cost price in 2021	27/09/2021	20 years	yes	£6,300.00		£6,300.00	New playground
Playground Signs	Bell Meadow	cost price in 2021	23/09/2021	5 years		£50.62		£50.62	New playground
Vinci Robinia Tower Multiplay x 1	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£6,288.30		£6,288.30	New playground
Vinci Robinia Balance Walk x 2	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£561.60		£561.60	New playground
Vinci Robinia Stepping Log Walk x 1	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£708.50		£708.50	New playground
Vinci Robinia Log Bridge x 1	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£992.70		£992.70	New playground
Vinci Robinia Basket Swing x 1	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£1,934.10		£1,934.10	New playground
Vinci Robinia Rope Explorer x 1	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£2,455.20		£2,455.20	New playground
Vinci Robinia Springer x 1	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£514.80		£514.80	New playground
Vinci Fixed Cone Climber x 1	Bell Meadow	cost price in 2021	24/09/2021	20 years	yes	£1,732.50		£1,732.50	New playground
Grass Matting Surface	Bell Meadow	cost price in 2021	24/09/2021	10 years	yes	£2,684.50		£2,684.50	New playground
Grass Matting Surface	Bell Meadow	cost price in 2021	18/10/2021	10 years	yes	£156.00		£156.00	New playground
Land									
Bell Meadow	Owned since 2004	approx. 4.19 acres	2004			£42,500.00	£42,500.00	£0.00	
WWPC were officially gifted Bell Meadow in 2004 by Essex and Suffolk Water and the cooperation of local landowners John Durham and family. The land came with a restrictive covenant preventing the land being used for any purpose other than as a local amenity/recreational land and specifically prohibiting any residential or commercial developing. The value placed is for asset register purposes only and is a proxy value (valuation based on information calculated at time of purchase agreement).									
Woodham Walter Common	Custodians since 1978	approx. 80.04 acres	1978			£1.00	£1.00	£0.00	
WWPC took over management of WW Common (Nature Reserve - SSSI woodland, common and heathland, streams and bogs) on 18 September 1978 under a scheme for its regulation drawn up by Maldon District Council approved by the Secretary of State for the Environment and delegated to the Parish Council. In accordance with clause 6 of this scheme the Parish Council has a duty to care for the plants of special interest on the common and has an agreement with the Essex Wildlife Trust to carry out the work on our behalf. The value placed is for asset register purposes only and is a proxy value.									
War Memorial Garden			1936			£1.00	£1.00	£0.00	
WWPC have been maintaining the strip of land known as the War Memorial Garden at Church Hill, which runs down the side of Bell Meadow continuing around the corner into Little Baddow Road at least since 15 February 1936 when there was a Ceremony of Planting and Dedication of a Memorial Oak and Trees of Remembrance in memory of the Men of Woodham Walter who gave their lives during the Great War 1914-1918.									
TOTAL						£59,855.29	£83,910.61	£24,055.32	
TOTAL FOR GOVERNANCE STATEMENT									
						£59,853.29	£83,908.61	£24,055.32	
Disposals									
			Date of disposal						
Safety Fence	Bell Meadow	Old rotten Fence		11/11/2020			£-150.00		
Gate (Bottom)	Bell Meadow	Damaged and replaced by playground contractors		24/09/2021				£-327.00	
War Memorial Shelter Maintenance	The Street	Removed after 10 years.		31/03/2022				£-465.00	
Bench Maintenance	Various	Removed after 5 years		31/03/2022				£-250.00	
TOTAL DISPOSALS							£-150.00	£-1,042.00	