STATUTORY INSTRUMENTS

# 1961 No. 251

# LOCAL GOVERNMENT, ENGLAND AND WALES

## The Financial Statements (Parishes) Regulations, 1961

*Made* - - - - 13*th February*, 1961
*Coming into Operation* 1*st April*, 1961

The Minister of Housing and Local Government, in exercise of his powers under section 222 of the Local Government Act, 1933(a), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

**1.** These regulations may be cited as the Financial Statements (Parishes) Regulations, 1961, and shall come into operation on the 1st day of April, 1961.

**2.** The Interpretation Act, 1889(b), applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

**3.** The financial statement of their accounts submitted by a parish council or parish meeting in duplicate to the district auditor under section 222 of the Local Government Act, 1933, shall be in the form set out in the Schedule hereto or a form substantially to the like effect, and the parish council or parish meeting shall enter therein the specified particulars.

**4.** The certificate appended by the district auditor to each copy of the financial statement under the said section shall be in the said form or a form substantially to the like effect.

**5.** The Minister of Housing and Local Government may from time to time, and either generally or specially, authorise such departures from the provisions of these regulations as he may think fit.

**6.** The orders of the Local Government Board dated April 20th, 1900(c), and March 20th, 1911(d), in respect of parish councils and parish meetings respectively are hereby revoked.

### SCHEDULE

(First page) PARISH COUNCIL OF/[1]PARISH MEETING FOR THE PARISH OF

Administrative County of

Rural District of

Local Government Act, 1933, s. 222 and
Financial Statements (Parishes) Regulations, 1961

FINANCIAL STATEMENT

RECEIPTS AND PAYMENTS

for the year ended 31st March, 19

Aggregate rateable value of the hereditaments in the parish at the commencement of the year...£

Name of clerk (or other person keeping the accounts)

Postal address

[1] Delete whichever is inapplicable.

(a) 23 & 24 Geo. 5. c. 51.
(b) 52 & 53 Vict. c. 63.
(c) S.R. & O. 1900/295 (Rev. V, p. 966: 1900, p. 578).
(d) S.R. & O. 1911/293 (Rev. V, p. 977: 1911, p. 274).

(Inside pages)

PART I—RECEIPTS AND PAYMENTS OTHER THAN FROM LOANS

| RECEIPTS | | | ITEM | PAYMENTS | | | |
|---|---|---|---|---|---|---|---|
| Precepts and contributions from other local authorities[1] | Other receipts | Total receipts | | Loan interest and repayment | Salaries and wages[2] | Other payments | Total payments |
| £ s. d. | £ s. d. | £ s. d. | | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| | | | 1. Allotments Acts, 1908 to 1950 ... ... ... | | | | |
| | | | 2. Burial Acts, 1852 to 1906[3] ... ... ... ... | | | | |
| | | | 3. Public Libraries Acts, 1892 to 1919 ... ... ... | | | | |
| | | | 4. Recreation grounds and public walks[4] ... ... | | | | |
| | | | 5. Part VIII of the Public Health Act, 1936 (Baths and washhouses) ... ... ... ... ... ... | | | | |
| | | | 6. Parish Councils Act, 1957, section 3 (Public lighting) ... ... ... ... ... ... ... | | | | |
| | | | 7. Part VI of the Local Government Act, 1948 (Allowances to members) ... ... ... ... | | | | |
| | | | 8. Highways and rights of way; planting of verges; omnibus shelters[5] ... ... ... ... ... | | | | |
| | | | 9. Open spaces; closed churchyards; commons; playing fields; seats and shelters; parking places[6] | | | | |
| | | | 10. Administrative expenses not allocated to any other item ... ... ... ... ... ... ... | | | | |
| | | | 11. Receipts and payments not shown against any other item ... ... ... ... ... ... | | | | |
| | | | 12. Physical Training and Recreation Act, 1958 (Loans to voluntary organisations) ... ... ... ... | | | | |
| | | | 13. Charities ... ... ... ... ... ... | | | | |
| | | (a) | Totals of items 1—13 ... ... ... ... ... | | | | (b) |

| | | | |
|---|---|---|---|
| Balances in hand at commencement of year £ s. d. | | | Balances in hand at end of year £ s. d. |
| | | 1. Allotments Acts, 1908 to 1950 ... ... ... ... | |
| | | 2. Burial Acts, 1852 to 1906 ... ... ... ... ... | |
| | | 3. Charities ... ... ... ... ... ... ... | |
| | | 4. General and other accounts ... ... ... ... ... | |
| Total £ | | | Total £ |
| less adverse balances £ s. d. | | | less adverse balances £ s. d |
| | | 1. Allotments Acts, 1908 to 1950 ... ... ... ... | |
| | | 2. Burial Acts, 1852 to 1906 ... ... ... ... ... | |
| | | 3. Charities ... ... ... ... ... ... ... | |
| | | 4. General and other accounts ... ... ... ... ... | |
| Total £ | | | Total £ |
| Net balance in hand at commencement of year | | | Net balance in hand at end of year ... ... |
| Total receipts and balances £ | | | Total payments and balances ... ...£ |

NOTES:—

[1] Precepts should be shown against item 11 unless levied for a particular purpose.

[2] Where salaries and wages are not directly attributed and charged to specified services, they should be shown against item 10. The amounts shown for salaries and wages should exclude employers' superannuation and National Insurance contributions.

[3] Contributions under section 10 of the Parish Councils Act, 1957, should be shown against item 11.

[4] i.e., the expenditure described in item 3 of the First Schedule to the Parish Councils Act, 1957, as amended by any subsequent enactment.

[5] The basic statutory provisions are the Highways Act, 1959, sections 33 and 46 and the Local Government Act, 1894, section 8 (1) (g); the Highways Act, 1959, section 82 (4); and the Local Government (Miscellaneous Provisions) Act, 1953, section 4.

[6] The basic statutory provisions are the Open Spaces Act, 1906; the Local Government Act, 1933, section 269 (2); the Inclosure Acts, 1845 to 1882; the Physical Training and Recreation Act, 1937, section 4; the Parish Councils Act, 1957, section 1; and the Road Traffic Act, 1960, section 91.

(Last page) PART II—RECEIPTS AND PAYMENTS FROM LOANS

| | £ s. d. | | £ s. d. |
|---|---|---|---|
| Receipts from loans ... ... | (*c*) | Payments from loans ... | (*d*) |
| Balances in hand at commencement of year ... ... ... | | Balances at end of year ... | |
| Total ... ... ...£ | | Total ... ... ...£ | |

PART III—OUTSTANDING LOANS

| Purpose of loan[1] | Date of original borrowing | Amount originally borrowed | Rate of interest per cent. | Loans outstanding at commencement of year | Amount paid during year | | Loans outstanding at end of year |
|---|---|---|---|---|---|---|---|
| | | | | | Principal | Interest | |
| | | £ s. d. | | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| | Total £ | | Totals £ | | | | |

[1] If loan is repayable by sinking fund, a memorandum should be appended, showing (i) the amount in the fund at the commencement of the year (ii) contributions paid into the fund during the year (iii) interest on investments (iv) loans repaid out of the fund during the year (v) the total sum in the fund at the end of the year.

PART IV—SUMMARY

| | | £ s. d. | |
|---|---|---|---|
| Total receipts— | Part I (as at (*a*)) ... ... ... | | |
| | Part II (as at (*c*)) ... ... ... | ——— | £ |
| Total payments— | Part I (as at (*b*)) ... ... ... | | |
| | Part II (as at (*d*)) ... ... ... | ——— | £ |
| | Total receipts and payments ... ... ... | | £ |
| DEDUCTIONS, if any, in accordance with Audit Stamp Duty Order, 1938 ... ... ... ... ... | | £ s. d. ——— | £ |
| Aggregate amount on which stamp duty is payable ... | | | £ |

I hereby certify that the amount of the expenditure of the [Parish Council] [Parish Meeting] during the year ended the 31st day of March, 19 , allowed by me at audit is £ s. d., that the Financial Statements (Parishes) Regulations, 1961, have been duly complied with in respect of this Financial Statement and that I have ascertained by the said audit the correctness of this Statement.

The aggregate amount on which stamp duty is payable by the [Parish Council] [Parish Meeting] is £ s. d.

Dated the day of 19 ,

Stamp[2]

.....

District Auditor.

[2] Where the stamp duty exceeds £5 it must be denoted by an impressed stamp.

Given under the official seal of the Minister of Housing and Local Government this thirteenth day of February, nineteen hundred and sixty-one.

(L.S.) *F. L. Edwards,*
Under Secretary,
Ministry of Housing and Local Government.

## EXPLANATORY NOTE

*(This note is not part of the Regulations but is intended to indicate their general purport.)*

These Regulations, which replace existing ones, prescribe the form of the financial statement submitted by parish councils and parish meetings to the district auditor under section 222 of the Local Government Act, 1933, and the form of the certificate appended by the district auditor to the statement under the same section.