STATUTORY INSTRUMENTS

1971 No. 819

LOCAL GOVERNMENT, ENGLAND AND WALES

The Financial Statements (Parishes) Regulations 1971

Made - - -	17*th May* 1971
Coming into Operation	1*st June* 1971

The Secretary of State for the Environment, 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 1971 and shall come into operation on 1st June 1971.

2. The Interpretation Act 1889(b) shall apply for the interpretation of these regulations as it applies for 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 Financial Statements (Parishes) Regulations 1961(c) are hereby revoked.

SCHEDULE

Name of parish council or parish meeting
Name of administrative county
Name of rural district

Local Government Act 1933, section 222, and
Financial Statements (Parishes) Regulations 1971

FINANCIAL STATEMENT
RECEIPTS AND PAYMENTS
for the year ended 31st March 19

Name of Clerk or other person keeping the accounts
Postal address

(First page)

(a) 1933 c. 51. (b) 1889 c. 63. (c) S.I. 1961/251 (1961 I, p. 411).

(Inside pages)

PART I—RECEIPTS AND PAYMENTS OTHER THAN FROM LOANS AND SALES OF ASSETS

Item	Service Code Number	Precepts and contributions from other local authorities 1	Other receipts	TOTAL RECEIPTS	Salaries and wages 2	Loan interest and repayment	Other payments
1	2	3	4	5	6	7	8
Parks and open spaces 3	90013	£	£	£	£	£	£
General administration 4	90025						
Baths and public laundries 5	90037						
Allotments	90049						
Miscellaneous 6.	90050						
Highways and rights of way 7	90062						
Public lighting	90074						
Parking of vehicles	90086						
Burial grounds	90517						
Charities	90712						
TOTALS	90992			(A)			

Balances in hand at beginning of year		£			Balances in hand at end of year £
1. Burial grounds	91510				1.
2. General and other accounts	91029				2.
3. Charities	91716				3.
4. Allotments	91042				4.
Total	91996		£		Total £
LESS adverse balances					LESS adverse balances
1. Burial grounds	92514				1.
2. General and other accounts	92022				2.
Total	92990		£		Total £
Net balances in hand at beginning of year	93993				Net balances in hand at end of year
Total receipts and balances	94997				Total payments and balances

	PART II—RECEIPTS AND PAYMENTS FROM LOANS AND SALES OF ASSETS						OUT-STANDING LOANS (total to agree with the total of column 8 of Part III overleaf)
TOTAL PAY-MENTS	Receipts from loans	Receipts from sale of assets	TOTAL RECEIPTS	Purchases of land	Other payments	TOTAL PAY-MENTS	
9	10	11	12	13	14	15	
£	£	£	£	£	£	£	£
(B)			(C)			(D)	

Balances at beginning of year	95990	Balances at end of year	
Total	96994	Total	

NOTES

1. Precepts should be shown against "miscellaneous" unless levied for a particular purpose. Precepts should not include any refunds of SET. All refundable SET should be excluded from this form.

2. The amount shown for salaries and wages should include employer's superannuation and national insurance contributions and SET which is not refundable. Where salaries and wages are not directly attributed and charged to specific services they should be shown against "general administration".

3. "Parks and open spaces" includes recreation grounds, public walks, closed churchyards, commons, playing fields, seats and shelters and loans to voluntary organisations,. The repayment, together with any interest, by a voluntary organisation of a loan should be included in column 4 against "parks and open spaces" and in Part IV overleaf.

4. "General administration" includes allowances to members and administrative expenses not allocated to any other service.

5. "Baths and public laundries" includes swimming baths and washhouses.

6. "Miscellaneous" includes village halls and receipts and payments not shown against any other service.

7. "Highways and rights of way" includes footpaths, planting of verges and omnibus shelters.

(Last page) PART III—BORROWINGS BY THE PARISH COUNCIL OR PARISH MEETING

Purpose of loan[1]	Date of original borrowing	Amount originally borrowed	Rate of interest per cent.	Loans outstanding at beginning of year	Amount paid during year (the total of these 2 columns should agree with the total of column 7 overleaf)		Loans outstanding at end of year
					Principal	Interest	
1	2	3	4	5	6	7	8
		£		£	£	£	£
	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—OUTSTANDING LOANS TO VOLUNTARY ORGANISATIONS

Loans made to	Date of original lending	Amount originally lent	Rate of interest per cent.	Loans outstanding at beginning of year	Amount repaid during year		Loans outstanding at end of year
					Principal	Interest	
1	2	3	4	5	6	7	8
		£		£	£	£	£
	Total		Totals				

PART V—SUMMARY

		£	£
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			.....
Aggregate amount on which stamp duty is payable			

I hereby certify (i) that the amount of the expenditure of the (Parish Council) (Parish Meeting) during the year ended on 31st March 19 allowed by me at audit is £ ; (ii) that the Financial Statements (Parishes) Regulations 1971 have been duly complied with in respect of this Financial Statement; and (iii) that I have ascertained by audit the correctness of this statement.

The aggregate amount on which stamp duty is payable is £

Dated 19 .

Stamp[2]

.....

District Auditor.

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

Signed by authority of
the Secretary of State.
17th May 1971.

J. D. W. Janes.
An Under Secretary in the
Department of the Environment.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

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. The content of this form of financial statement is compatible with that of forms used to collect financial information from other local authorities and is suitable for computer processing.