

## Section 2 – Accounting Statements 2021/22 for

BORDEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	137662	127675	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	59542	61000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14867	27913	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	9361	11586	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	75035	68046	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	127675	136956	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	127675	136956	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	1,836,060	1,836,912	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	0		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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



Date

29/04/22

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

16/06/22

as recorded in minute reference:

MINUTE REFERENCE 44d

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





**Borden Parish Council Financial Report****31 March 2022****Fiscal Year 2021 - 22****Bank Reconciliation****Actual Bank Book Value b/f 01st April 2020****127,675.33**

<b>Actual Bank Book Value b/f 01st April 2020</b>	
Community Account	104.90
Business Base Rate Tracker	84,961.13
Unity Trust Bank - Current Account	2,856.20
Unity Trust Bank - Savings Account	39,753.10
Cash in Hand - Uncleared cheques	
<b>Actual Bank Book Value b/f 01st April 2020</b>	<b>127,675.33</b>

<b>Net of Income &amp; Expenditure YTD @ 31 Mar 22</b>	<b>9,281.01</b>
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<b>Actual Bank Book Value @ 31 Mar 22</b>	<b>136,956.34</b>
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<b>Unpresented Payments @ 31 Mar 22</b>	
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<b>Adjusted Bank Book Balance @ 31 Mar 22</b>	<b>136,956.34</b>
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<b>Current Funds as at</b>	<b>31-Mar-22</b>
Barclays Community Account	1,991.06
Barclays Business Base Rate Tracker	84,969.61
Unity Trust Bank - Current Account	22,726.11
Unity Trust Bank - Savings Account	27,269.56
Cash in Hand	
<b>Funds per Bank Accounts @ 31 Mar 22</b>	<b>136,956.34</b>

Memo

**Total Barclays £86960.67****Total Unity Trust £49995.67**



## Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	137,662	127,675				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	59,542	61,000	1,458	2.45%	NO		
3 Total Other Receipts	14,867	27,913	13,046	87.75%	YES		Grant received for new fencing
4 Staff Costs	9,361	11,588	2,225	23.77%	YES		Overtime for RFO role
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	75,035	68,048	-6,989	9.31%	NO		
7 Balances Carried Forward	127,675	136,956	136,956	7.27%		VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
					YES		
8 Total Cash and Short Term Investments	127,675	136,956				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	1,836,060	1,836,912		0.05%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)



### Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves:</b>			
General Contingency	51806		
Neighbourhood Plan	4500		
Public Consultation	1200		
Highways Improvements	30000		
Speedwatch equipment	250		
Playstool equipment contingency	6000		
Toilet - 3 year plan	10000		
Pavilion infrastructure	10000		
Pavilion infrastructure	15000		
Feasibility - convenience store	2000		
Borden Fete grant b/gf	301		
Oak Tree Guard	400		
Laptop b/f	499		
Jubilee b.f	5000		
		136956	
<b>General reserve</b>			0
<b>Total reserves (must agree to Box 7)</b>			<u><u>136956</u></u>