

Section 2 – Accounting Statements 2022/23 for

BORDEN PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|---------------------|--------------------|---|
| | 31 March 2022 £ | 31 March 2023 £ | |
| 1. Balances brought forward | 127,675 | 136,956 | 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 | 61,000 | 64,151 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 27,913 | 17,708 | 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 | 11,586 | 17,379 | 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 | 68,046 | 72,766 | 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 | 136,956 | 128,670 | 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 | 136,956 | 128,670 | 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 | Restated 319,156 | 321,499 | 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 | 0 | 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 Signature]

Date

14/06/2023

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

15/06/2023

as recorded in minute reference:

58 d

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

[Redacted Signature]

Borden Parish Council

Financial year ending 31st March 2023

Prepared by Teresa Millum - RFO

Date: 27th April 2023

Closing balance per bank statements 31st March 2023

Balance per bank statements as at 31st March 2023

| | | |
|-----------------------------------|-------------|---------------------|
| Barclays Current Account | £ 1,991.06 | |
| Barclays Premium Account | £ 85,155.15 | |
| Unity Bank Current Account | £ 13,811.97 | |
| Unity Bank Instant Access Account | £ 27,712.07 | |
| | | £ 128,670.25 |

Less Uncleared Cheques

Add Uncleared Lodgements

Net Bank Balances as at 31st March 2023 **£ 128,670.25**

CASH BOOK

| | | |
|---|--------------|-------------------------|
| Opening balance at 1st April 2022 | £ 136,956.34 | |
| Plus Receipts April 2022 - March 2023 | £ 81,859.22 | |
| Less Payments April 2022 - March 2023 | £ 90,145.31 | |
| Closing balance per cash book as at 31st March 2023 | | £ 128,670.25 £ - |

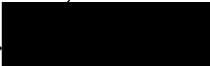
Uncleared cheques

Uncleared Lodgements

£ -

£ -

Signed..........Chairman Date15/06/23

Signed..........Responsible Financial Officer

BORDEN PARISH COUNCIL - EXPLANATION OF VARIANCES

| Section 2 | 2021/2022 £ | 2022/2023£ | Variance (+/- 15%) | 15% | (please include monetary values to nearest £100) |
|--|-------------|------------|--------------------|------|--|
| Bo 2 - Precept | 61000 | 64151 | 3151 | 5% | |
| Box 3 - Othe income | 27913 | 17708 | -10205 | -37% | In 2022 income higher as fencing grant received for £9546.75. |
| Box 4 - Staff costs | 11586 | 17379 | 5793 | 50% | From 1st April - 31st May new and outgoing Clerk/RFO salaries overlapped. From 1st May the Clerk hours increased from 10 - 15per week. Clerks annual salary increase added in November and backdated from 1st April 22, as per national pay awards. |
| Box 5 - Loan interest/capital | n/a | n/a | 0 | n/a | n/a |
| Box 6 - Other payments | 68046 | 72766 | 4720 | 7% | n/a |
| Box 7 Balances carried forward If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box. | 139956 | 128670 | -11286 | -8% | Earmarked Reserves as at 31/03/23 budget £4500 Neighbourhood Plan £1174.80 Public Consultation - mail shot £30,000 Highways Improvement Plan £250 Speedwatch equipment £11,658.72 Pavilion Infrastructure Improvements £10,000 Parish Toilets £1205 Feasibility study convenience store £54.40 Oak tree guard £5000 Jubilee |
| Box 9 Fixed assets & long term assets Explain all movements in this category and not just those above 15% | 319156 | 321819 | 2663 | 1% | Assets removed £430 historic laptop not held/used. £491 old laptop destroyed. £150 reduction on cost of notice board (invoice located) Assets added £499 Dell laptop £59.99 mobile phone £49.99 paper shredder £280 office scanner £2073.71 notice board replaced (previously noted as zero). £899 Notice board (invoice located with cost) To note £1,517,756.00 has previously shown for the Parish Hall, investigation found this is a 'charity asset held by the authority as custodial trustee', so the asset value has been reduced to zero as per JPEG for 2022/23. The internal audit has recommended that the asset register balance is restated and the Parish Hall is removed from the 21-22 asset register balance also. |
| Box 10 - Total borrowing | 0 | 0 | 0 | | |

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