

Accounting statements 2022-23

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-22	31-Mar-23				
					Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
1. Balances brought forward	43,558.00	59,476.00			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	35,000.00	35,000.00	0	0%	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	6,518.00	3,506.00	-3012	-46%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	8,297.00	10,837.00	2540	31%	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.	Please explain within the relevant tab
5. (-) Loan interest/capital repayments	-	-	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	17,303.00	20,400.00	3097	18%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	59,476.00	66,745.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	No explanation required
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	59,476.00	66,745.00			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	98,934.00	106,382.00	7448	8%	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.	No explanation required
10. Total borrowings	-	-	0	0%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Precept or rates and levies

2021/22 35000 2022/23 35000

Difference 0
 % Change 0% No explanation required

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

Other receipts

2021/22

6518

 2022/23

3506

Difference

-3012

% Change

-46%

 yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
430		370		-60	CTS Grant from Cornwall Council reduced in 2022/23
18		505		487	Bank Interest significantly increased when Reserves set aside in deposit account
2091		821		-1270	cemetery fees less in 2022/23
2875		1535		-1340	VAT reclaim less in 2022/23
1068		0		-1068	LMP for footpaths not paid in 2022/23 claim is with Cornwall Council at present
36		36		0	Western Power wayleave
0		239		239	Grant received for new bench
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	6518	3506		-3012	

Enter more lines as appropriate

Staff costs

2021/22 8297 2022/23 10837

Difference 2540

% Change 31% Yes explain

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
0		393		393	Backdated payrise to 1st April 2022
		2147		2147	Parish Council took over running of cemetery which necessitated many hours for the Clerk to bring everything into line. Including mapping of the cemetery plots, writing up the Registers, liaising with the local undertakers to ascertain burial dates etc.
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	2540		2540	

Enter more lines as appropriate

Loan interest & capital repayments

2021/22 2022/23

Difference

% Change No explanation required

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

All other payments2021/22 2022/23 Difference % Change Yes explain**Use the table below to breakdown your explanation***(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)*

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
978		1202		224	Insurance premium increase
1340		500		-840	Purchase of Registers and crosses in 2021/22 £840.00
700		750		50	Cost of footpath maintenance increase £50
754		821		67	Office costs £67 more in 2022/23
348		525		177	Legal Costs £348 in 2021/22, Outstanding energy costs £525 2022/23
3167		3098		-69	Cost of cleaning toilets reduced by £69 in 2022/23
561		2519		1958	Purchase of new printer and filing cabinet in 2021/22 £561; 2022/23 new benches £1208, new swing £718, football nets £101, bollard for footpath £492
2808		2534		-274	Cost of installing car park over two years
3401		5947		2546	Grass cutting costs for both years but repairs to play equipment in 2022/23 £2546
405		412		7	Increase in membership costs
255		0		-255	Election costs. No costs in 2022/23
480		504		24	Increase by £24 to Audit costs 2022/23
1024		350		-674	General maintenance to bollards, benches £674 more in 2021/22
72		72		0	Bank charges
0		371		371	Jubilee purchases
174		255		81	Website costs oncreased in 2022/23
48		0		48	Training for councillors in 2021/22
788		540		-248	Parish Clock invoice for 2020/21 paid in 2021/22 £248.00.
Total	17303	20400		3097	

Enter more lines as appropriate

Reserves

Box 7 66745 Precept 35000

Do reserves exceed 2 x Precept? No

	£	£	£
Earmarked reserves:			
Recreation Ground	30000		
Toilets	10000		
Car park	5000		
Cemetery	2500		
Elections	1000		
		<hr/>	48500
General reserve	18245	<hr/>	
		18245	
Total reserves (must agree to Box 7)		<hr/> <hr/>	66745

Total fixed assets inc. long term investments

2021/22 98934 2022/23 106382

Difference 7448
% Change 8% No explanation required

Use the table below to breakdown your explanation
(include any new additions or sold assets which should be reflected in other receipts or other payments)

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate

Total borrowings

2021/22 2022/23

Difference

No explanation required

Use the table below to breakdown your explanation

2021/22	£	2022/23	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate