

Accounting statements 2023-24

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-23	31-Mar-24			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	59,476.00	66,745.00			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	3,506.00	10,153.00	6647	190%	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	10,837.00	11,930.00	1093	10%	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.	No explanation required
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	20,400.00	66,983.00	46583	228%	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	66,745.00	32,985.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
	Bal c/f checker	Bal c/f checker				
8. Total value of cash and short term investments	66,745.00	32,985.00			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	106,382.00	120,610.00	14228	13%	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

2022/23 2023/24

Difference

% Change No explanation required

Use the table below to breakdown your explanation

2022/23	£	2023/24	£	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

Other receipts

2022/23 2023/24

Difference

% Change 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)

Please ensure you complete the value for both years, please do not provide the movement only.

2022/23	£	2023/24	£	Difference	Explanation (Ensure each explanation is quantified)
269.49		0		-269.49	CTS Grant no longer paid after 2022
339.00		0		-339	Donations received (none in 2023/24)
504.75		1258.20		753.45	Bank Interest
821.00		1270.00		449	Burial fees for Lawn Cemetery
1535.86		6367.49		4831.63	VAT reclaimed
0		1220.98		1220.98	LMP Footpath funding from Cornwall Council
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	3470.1	10116.67		6646.57	

Enter more lines as appropriate

Staff costs

2022/23 10837 2023/24 11930

Difference 1093

% Change 10% No explanation required

Use the table below to breakdown your explanation

Identify and quantify, changes in head count, pay awards, change in hours, please provide a value

2022/23	£	2023/24	£	Difference	Explanation (Ensure each explanation is quantified)
				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

Loan interest & capital repayments

2022/23 2023/24

Difference

% Change No explanation required

Use the table below to breakdown your explanation

2022/23	£	2023/24	£	Difference	Explanation (Ensure each explanation is quantified)
				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 payments

2022/23	20400	2023/24	66983
		Difference	46583
		% Change	228%

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)

Please ensure you complete the value for both years, please do not provide the movement only.

2022/23	£	2023/24	£	Difference	Explanation (Ensure each explanation is quantified)	Is this purchase an asset and reflected in Box 9
2518.5				-2518.5	Capital Expenditure	
2534.2		3158.18		623.98	Legal Fees for Car Park	
2142.38		111		-2031.38	Play Equipment Maintenance	
2605		3720		1115	Tree Maintenance	
1245		422.91		-822.09	Grass Cutting	
750		750		0	Footpath maintenance	
0		1796.04		1796.04	Grit Bins	Yes
0		1194.96		1194.96	Cemetery Notice Board	Yes
0		310.98		310.98	New Printer	Yes
0		8400		8400	John Deere Tractor Mower for Playing Field	Yes
0		2807.99		2807.99	VAS speed sign for village	Yes
0		2314.52		2314.52	Sanitary ware for new public toilets	Yes
0		7571.41		7571.41	New Junior swings	Yes
0		20000		20000	Grant to Memorial Hall	
0		2662.4		2662.4	Car park maintenance	
0		375		375	Car park rent	
540		2376		1836	Defibrillators and Parish Clock Maintenance	yes
264		192		-72	Website costs	
108		348		240	Hall Hire	
0		752		752	Fees re Memorial Hall	
500		1168.16		668.16	Cemetery maintenance	
729.88		767.77		37.89	Office expenses	
352.13		118.63		-233.5	General Maintenance	
504		516		12	Audit fees	
411.91		483.81		71.9	Memberships	
				0		
1201.57		1249.97		48.4	Parish Insurance	
370.6		269		-101.6	S137 Expenditure Jubilee and Coronation etc.	
524.63		0		-524.63	Contingency payments	
3098.12		3146.13		48.01	Toilet cleaning and maintenance	
Total	20399.92	66982.86		46582.94		

Enter more lines as appropriate

Reserves

Box 7 32985 Precept 35000

	£	£	£
Earmarked reserves:			
Public Toilets	5000		Spent reserve on building new toilets (grant to Memorial Hall) Reserve to be built up
Play Equipment	15000		Some of reserves have been spent on new play equipment and tractor mower
Car Park	2000		
Cemetery	1000		
		23000	
General reserve	9985	9985	
Total reserves (must agree to Box 7)		<u>32985</u>	

Total borrowings

2022/23 2023/24

Difference

0% No explanation required

Use the table below to breakdown your explanation

Please provide 3rd party confirmation if a non PWLB loan

2022/23	£	2023/24	£	Difference	Explanation (Ensure each explanation is quantified)
				0	
				0	
				0	
				0	
				0	
				0	
				0	
Total	0	0	0	0	

Enter more lines as appropriate