

Borrowdale Parish Council Annual Accounts 22-23

	22-23 £	21-22 £
RECEIPTS		
Precept	6,926.04	6,826.05
CTRS	0.00	0.00
VAT Reclaim	50.43	862.31
Grants	0.00	0.00
Bounced Cheque	0.00	0.00
Historic unpresented cheque	0.00	15.12
Total	6,976.47	7,703.48
Fundings bought forward	13,639.62	11,705.63
PAYMENTS		
Clerk's Salary & PAYE	3,647.24	3,457.56
Annual Subscription	139.27	131.92
Insurance & Audit	341.23	313.98
Working Expenses	374.96	207.17
S.137 Grant/Donations	60.00	
Fees	107.00	102.20
Website Expenses	151.04	91.26
CALC Training	150.00	0.00
Grange Toilets Contribution	1,000.00	
Bus Shelter	18.00	
Misc	236.20	
Defib	162.00	151.20
Housing Project	0.00	
Total	5,072.74	5,769.49
Funds carried forward (All held for general purposes)	15,543.35	13,639.62
Represented as:		
Current Account	15,543.35	13,639.62
Less unpresented cheques	0.00	
	15,543.35	13,639.62

Prepared by Becx Carter (Clerk & RFO) 10th
April 2023

Approved by Borrowdale Parish Council

Balance as per statements at 31st March 2023	£	£
Current Account	15,543.35	
Money Manager	0	
Total		15,543.35

Less: any un-presented cheques at 31st March 2023

Cheque Number

Add any unbanked cash at 31st March 2023

Net Bank Balances at 31st March 2023	15,543.35
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The net balances reconcile to the Cash Book as follows

Opening Balance	13639.62	As per Audit
Add: Receipts in the year	6976.47	
Less: Payments in the year	5072.74	
Closing Balance per Cash Book	15543.35	

Explanation of variances – pro forma

Name of smaller authority

Allerdale

Borrowdale Parish Council

County area/local councils are not affected

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 green boxes where relevant:

- variances of more than 1.5% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/levies value (Box 2).

	21/22 £	22/23 £	Variance £	Variance %	Explanation Required?	Explanation 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	11,706	13,640				Explanation of % variance from PY opening balance not required - Balance brought forward does not agree query this	
2 Precept or Rates and Levies	6,826	6,926	100	1.47%	NO		
3 Total Other Receipts	877	50	-827	94.25%	YES		
4 Staff Costs	3,458	3,667	190	5.49%	NO	VAT claim received of £862 in 21/22 due to associated expenditure. The VAT return in 22/23 was for £50.43	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,312	1,426	-886	38.34%	YES	Invoice for Grange Toilets not received in the Financial Year 22/23 (1000)	
7 Balances Carried Forward	13,640	15,543			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO	
8 Total Cash and Short Term Investments	13,640	15,543				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and As	19,525	19,525	0	0.00%	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

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:

	£	£	£
Earmarked reserves:			
Grange Toilets Contribution 21/22		1000	
Election Costs (May 23)		3500	
Bus Shelter Repairs		4000	
Reserve 4			
Reserve 5			
Reserve 6			
Reserve 7			
			8500
General reserve	6953		
		6953	
Total reserves (must agree to Box 7)			15453