

Section 2 – Accounting Statements 2023/24 for

ROCHE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	161,512	228,444	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	153,000	153,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	66,017	64,059	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	25,488	24,314	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	126,597	113,094	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	228,444	308,095	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	229,821	305,878	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	508,588		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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

ROCHE PARISH COUNCIL
CORNWALL

Accounting statements 2023-24

Please complete the original figures for 2023 on last year's AGAR in the first column, then enter the restated figures in the next column. Please explain why the figures have change and how.

	Year ending					Notes and guidance
	Audited AGAR 31/03/2023	Restated 31/03/2023	Change	Explain		Please explain why the figures have changed and how the change has been calculated
1. Balances brought forward	167,404	161,512	-5,892	Yes		Adjustments to convert from R&P to I&E basis of accounting
2. (+) Precept or Rates and Levies	153,000	153,000	0	No		
3. (+) Total other receipts	90,702	66,017	-24,685	Yes		Adjustments to convert from R&P to I&E basis of accounting. Elimination of VAT refunds
4. (-) Staff costs	25,488	25,488	0	No		
5. (-) Loan interest/capital repayments	-	-	0	No		
6. (-) All other payments	155,797	126,597	-29,200	Yes		Adjustments to convert from R&P to I&E basis of accounting. Elimination of VAT expenditure, inclusion of creditors, accruals and prepayments
7. (=) Balances carried forward	229,821	228,444	-1,377	Yes		
	Bal c/f checker	Bal c/f checker				Result of adjusting from R&P to I&E basis of accounting
8. Total value of cash and short term investments	229,821	229,821	0	No		
9. Total fixed assets plus long term investments and assets	508,588	508,588	0	No		
10. Total borrowings	-	-	0	No		

ROCHE PARISH COUNCIL

VAT RECONCILIATION

2021/22	Opening balance	967.19
	Expenditure in Year	46,550.52
	Refunds in Year	44,266.72
	Balance to claim at 31.03.22	3,250.99
2022/23	Opening balance	3,250.99
	Expenditure in Year	21,871.69
	Refunds in Year	24,684.55
	Balance to claim at 31.03.23	438.13
2023/24	Opening balance	438.13
	Expenditure in Year	14,440.22
	Refunds in Year	11,586.63
	Balance to claim at 31.03.24	3,291.72

At the beginning of 2023/24 the claim for VAT incurred in 2022/23 was £958.53, £520.40 higher than the reconciliation shows. This would appear to be as a result of duplicating VAT on Lanhydrock Grass Cutting made in July 2022.

ROCHE PARISH COUNCIL

ADJUSTMENTS REQUIRED TO CONVERT R&P TO I&E
2023/24

		Net
<u>Creditors and Accruals</u>		
Crystal Clear	Bus Shelter cleaning Mar 24	56.67
Hudson Accounting	Internal Audit 2023/24	400.00
BDO	External Audit 2023/24	630.00
EDF	Street Lighting - Jan-Mar 24	331.09
EAH Boscawen	Rent	150.00
Biffa	Cemetery Waste - Mar 24	170.45
Clear Flow	Drains - Nov 23	90.00
British Gas	Electricity Mar 24	51.55
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		1,879.76
<u>Debtors</u>		
HMRC	VAT recoverable at 31.03.24	3,291.72
CC	Investment interest - Mar 24	710.40
<u>Prepayments</u>		
Duchy Defibrillators	Annual monitoring	<hr/>
		95.00

ROCHE PARISH COUNCIL

ADJUSTMENTS REQUIRED TO CONVERT R&P TO I&E
2022/23

		Net
<u>Creditors and Accruals</u>		
Duchy Cemetery's	Interment Fee - Cahart	475.00
Hudson Accounting	Internal Audit 2022/23	400.00
BDO	External Audit 2022/23	630.00
EDF	Street Lighting - Jan-Mar 23	159.20
EAH Boscawen	Rent	150.00
Cormac	Play Inspection - Jan/Feb 23	96.26
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		1,910.46
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<u>Debtors</u>		
HMRC	VAT recoverable at 31.03.23	438.13
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<u>Prepayments</u>		
Duchy Defibrillators	Annual monitoring	95.00
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ROCHE PARISH COUNCIL

ADJUSTMENTS REQUIRED TO CONVERT R&P TO I&E
2021/22

		Net
<u>Creditors and Accruals</u>		
Lanhydrock Garden Services	Grass cutting March 22	1,854.00
Hudson Accounting	Internal Audit 2021/22	400.00
PKF Littlejohn	External Audit 2021/22	800.00
Cormac	Playing Field insp. Feb 22	93.90
EAH Boscawen	Rent	150.00
Maverick Industries	Skatepark retention	5,925.00
		<hr/>
		9,222.90
<u>Debtors</u>		
HMRC	VAT recoverable at 31.03.22	3,250.99
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<u>Prepayments</u>		
Duchy Defibrillators	Annual monitoring	80.00
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