

Annual Governance and Accountability Return 2022/23 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2022/23

EAST LEAKE PARISH COUNCIL

www.east-leake.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

14/02/2023 17/04/2023 16/05/2023

ENTER NAME OF INTERNAL AUDITOR
D. Dixon

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

16/05/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned: or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

EAST LEAKE PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	✓		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

23/05/2023

and recorded as minute reference:

23/016RENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.east-leake.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for

EAST LEAKE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	451,461	607,840	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	313,686	318,550	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	397,446	619,106	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	89,154	102,596	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	12,762	4,505	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	452,837	783,916	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	607,840	654,479	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	555,274	661,116	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	784,920	784,920	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	6,604	2,227	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

SIGNATURE REQUIRED

Date

23/05/2023

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

23/05/2023

as recorded in minute reference:

M23/017 REFERENCE

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

SIGNATURE REQUIRED

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

EAST LEAKE PARISH COUNCIL

County area (local councils and parish meetings only):

RUSHCLIFFE

654479

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		654,479.00
Deduct: Debtors (enter these as negative numbers)		
VAT REFUND	2,238.00	
2		
3		
	<u>2,238.00</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1		
2		
	<u>-</u>	
Total deductions		<u>2,238.00</u>
		656,717.00
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
ACCRUALS	2,545.00	
Creditors	6,330.00	
	<u>8,875.00</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
1		
2		
	<u>-</u>	
Total additions		<u>8,875.00</u>
Box 8: Total cash and short term investments		<u><u>661,116.00</u></u>

Bank reconciliation – example

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 20xx” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: EAST LEAKE PARISH COUNCIL

County area (local councils and parish meetings only): RUSHCLIFFE

Financial year ending 31 March 2023

Prepared by (Name and Role): Sue Lewis, Clerk/RFO

Date: 10th May

	£	£
Balance per bank statements as at 31/3/23		
<i>Current Account</i>	120,595.81	
Business Account	540,243.97	
Payroll Account	179.74	
Payment Card Account	96.25	
	<hr/>	661,115.77
Petty cash float (if applicable)		
Less: any un-presented cheques as at 31/3/22		
	<hr/>	0.00
Add: any un-banked cash as at 31/3/23		
	<hr/>	-
Net balances as at 31/3/23 (Box 8)		<u><u>661,115.77</u></u>

Explanation of variances – pro forma

Name of smaller authority: EAS
County area (local councils and unitary authorities):

Insert figures from Section 2 of the AGAR in all 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 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards: 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/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	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	451,461	607,840				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	313,668	318,556	4,884	1.55%	NO		
3 Total Other Receipts	397,446	619,106	221,660	55.77%	YES		Increase in receipts of Strategic Cll and grant monies for new sports pavilion - £215000. Grants towards projects £6800.
4 Staff Costs	89,154	102,596	13,442	15.08%	YES		Pay increases inline with negotiated rates
5 Loan Interest/Capital Repayment	12,762	4,505	-8,257	64.70%	YES		One loan repaid to PWLB in the year, with one still outstanding
6 All Other Payments	462,837	783,916	331,079	73.11%	YES		£411K increase due to pavilion costs, reduction in maintenance costs in the year of £87300. Increase in Xmas Decoration costs £4628, increase in insurance cost £1545, increase in audit fees £1480, increase in water costs £1235
7 Balances Carried Forward	607,840	654,479			YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	555,274	661,116				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	784,920	784,920	0	0.00%	NO		
10 Total Borrowings	8,604	2,227	-4,377	66.28%	YES		Reduction in balance to PWLB only one loan outstanding now.

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

EAST LEAKE PARISH COUNCIL Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2023

	<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>			
1	31/03/2023 HSBC PAYROLL ACCOUNT	179.74	
3	31/03/2023 HSBC Current Account	120,595.81	
4	31/03/2023 HSBC INSTANT ACCESS	540,243.97	
6	31/03/2023 Payment Card Account	96.25	
			661,115.77
<u>Other Cash & Bank Balances</u>			
	Investment	0.00	
	Petty Cash	0.00	
			0.00
			661,115.77
<u>Receipts not on Bank Statement</u>			
0	31/03/2023 All Receipts Cleared	0.00	
			0.00
<u>Closing Balance</u>			
<u>All Cash & Bank Accounts</u>			
1	HSBC PAYROLL ACCOUNT	179.74	
3	HSBC CURRENT ACCOUNT	120,595.81	
4	HSBC INSTANT ACCESS ACCOUNT	540,243.97	
6	PAYMENT CARD ACCOUNT	96.25	
	Other Cash & Bank Balances	0.00	
	Total Cash & Bank Balances		661,115.77

Balance Sheet as at 31st March 2023

31 March 2022

31 March 2023

0	Long Term Assets	0	0
			0
	Current Assets		
53,936	Vat Refunds	2,238	
276	HSBC PAYROLL ACCOUNT	180	
376,856	HSBC CURRENT ACCOUNT	120,596	
177,957	HSBC INSTANT ACCESS ACCOUNT	500,877	
185	PAYMENT CARD ACCOUNT	96	
609,210		663,354	
	609,210 Total Assets		663,354
	Current Liabilities		
0	Creditors	6,330	
1,370	Accruals	2,545	
1,370		8,875	
	607,840 Total Assets Less Current Liabilities		654,479
	Represented By		
336,471	GENERAL FUND	383,109	
75,000	ELPFC Pavilion Fund	75,000	
2,170	ELECTION EXPENSES	2,170	
15,000	PLAYGROUNDS	15,000	
156,000	CAR PARKS	156,000	
10,000	SKATEBOARD PARK	10,000	
8,000	Tractor Reserve	8,000	
5,200	Pension Provision Reserve	5,200	
607,840		654,479	

The above statement represents fairly the financial position of the authority as at 31st March 2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

Earmarked Reserves

<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
319 JOHN BLEY TOMB RESTORATION	0.00		0.00
320 W.C.MAINTENENCE	0.00		0.00
321 Parish Paths Partnership	0.00		0.00
322 M.P.GATEWAY SCHEME	0.00		0.00
323 ELPFC Pavilion Fund	75,000.00		75,000.00
324 ELPC Publications Fund	0.00		0.00
325 ELECTION EXPENSES	2,169.56		2,169.56
326 P.O.DEVELOPMENT FUND	0.00		0.00
327 Sheepwash Brook Reserve	0.00		0.00
328 PLAYGROUNDS	15,000.00		15,000.00
329 CAR PARKS	156,000.00		156,000.00
330 Capital Reserves	0.00		0.00
331 SKATEBOARD PARK	10,000.00		10,000.00
332 Tractor Reserve	8,000.00		8,000.00
333 Pension Provision Reserve	5,200.00		5,200.00
334 Nighbourhood Plan/Grant	0.00		0.00
335 Lottery	0.00		0.00
602 Investments	0.00		0.00
	<u>271,369.56</u>	<u>0.00</u>	<u>271,369.56</u>

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>106 Section 137</u>							
4075 Section 137	0	1,000	1,000		1,000	0.0%	
Section 137 :- Indirect Expenditure	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0.0%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(1,000)</u>	<u>(1,000)</u>				
<u>107 Other Grants</u>							
4070 Church Clock and Grounds	1,440	0	(1,440)		(1,440)	0.0%	
Other Grants :- Indirect Expenditure	<u>1,440</u>	<u>0</u>	<u>(1,440)</u>	<u>0</u>	<u>(1,440)</u>		<u>0</u>
Net Expenditure	<u>(1,440)</u>	<u>0</u>	<u>1,440</u>				
<u>201 General Amenities</u>							
1002 Playing Fields Lettings	800	0	(800)			0.0%	
1005 GRANTS	598,198	20,000	(578,198)			2991.0%	
General Amenities :- Income	<u>598,998</u>	<u>20,000</u>	<u>(578,998)</u>			<u>2995.0%</u>	<u>0</u>
4072 CCTV Maintenance	0	1,000	1,000		1,000	0.0%	
4101 WAGES-NON CLERICAL	49,169	42,000	(7,169)		(7,169)	117.1%	
4104 W.C. CONSUMABLES	1,119	2,000	881		881	55.9%	
4105 MAINTENANCE-WCs	2,177	5,000	2,823		2,823	43.5%	
4106 WC-NON DOMESTIC RATES	0	1,500	1,500		1,500	0.0%	
4114 Electricity-Non Office	601	1,000	399		399	60.1%	
4120 Contingencies Amenities	50	1,000	950		950	5.0%	
4131 Grounds Maintenance	24,201	30,000	5,799		5,799	80.7%	
4139 COMMUNITY BUS PROJECT	865	1,000	135		135	86.5%	
4141 Seats- Rep.& Replacement.	82	0	(82)		(82)	0.0%	
4142 Flower Basket Develop/Maint	5,427	7,000	1,573		1,573	77.5%	
4143 Car Park Maintenance	225	5,000	4,775		4,775	4.5%	
4144 Christmas Decorations	6,364	9,000	2,636		2,636	70.7%	
4145 Litter Bins/Dog Bins	3,429	4,400	971		971	77.9%	
4148 Signs & Notice Boards	0	18,000	18,000		18,000	0.0%	
4149 Tractor/Mower	1,139	7,000	5,861		5,861	16.3%	
4190 Meadow Park	0	2,500	2,500		2,500	0.0%	
General Amenities :- Indirect Expenditure	<u>94,848</u>	<u>137,400</u>	<u>42,552</u>	<u>0</u>	<u>42,552</u>	<u>69.0%</u>	<u>0</u>
Net Income over Expenditure	<u>504,149</u>	<u>(117,400)</u>	<u>(621,549)</u>				
<u>204 Gotham Road Play Area</u>							
4170 Playground Maint.Rep.& Insp.	13,521	20,000	6,479		6,479	67.6%	
Gotham Road Play Area :- Indirect Expenditure	<u>13,521</u>	<u>20,000</u>	<u>6,479</u>	<u>0</u>	<u>6,479</u>	<u>67.6%</u>	<u>0</u>
Net Expenditure	<u>(13,521)</u>	<u>(20,000)</u>	<u>(6,479)</u>				

Detailed Income & Expenditure by Budget Heading 31/03/2023

Month No: 12

Cost Centre Report

	Actual Year To Date	Current Annual	Variance Annual	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>209 Amenities Capital Projects</u>							
4180 Environmental Improvements	1,029	5,000	3,971		3,971	20.6%	
4185 Strategic Planned Projects	992	40,000	39,008		39,008	2.5%	
Amenities Capital Projects :- Indirect Expenditure	<u>2,021</u>	<u>45,000</u>	<u>42,979</u>	<u>0</u>	<u>42,979</u>	<u>4.5%</u>	<u>0</u>
Net Expenditure	<u>(2,021)</u>	<u>(45,000)</u>	<u>(42,979)</u>				
<u>901 Capital Projects Exp (Reserves</u>							
9323 ELPC Pavillion Fund - Exp	681,477	0	(681,477)		(681,477)	0.0%	
9324 ELPC Publications Fund - Exp	3,079	0	(3,079)		(3,079)	0.0%	
Capital Projects Exp (Reserves :- Indirect Expenditure	<u>684,557</u>	<u>0</u>	<u>(684,557)</u>	<u>0</u>	<u>(684,557)</u>		<u>0</u>
Net Expenditure	<u>(684,557)</u>	<u>0</u>	<u>684,557</u>				
Grand Totals:- Income	937,656	346,950	(590,706)			270.3%	
Expenditure	891,017	346,950	(544,067)	0	(544,067)	256.8%	
Net Income over Expenditure	<u>46,639</u>	<u>0</u>	<u>(46,639)</u>				
Movement to/(from) Gen Reserve	<u>46,639</u>						

EAST LEAKE PARISH COUNCIL Current Year**Income and Expenditure Account for Year Ended 31 March 2023**

31 March 2022		31 March 2023
	Income Summary	
313,686	Precept Received	318,550
43	Interest Received	1,855
<u>313,729</u>	Sub Total	<u>320,405</u>
	Operating Income	
54,002	General Administration	18,253
343,401	General Amenities	598,998
<u>711,132</u>	Total Income	<u>937,656</u>
	Running Costs	
90,650	General Administration	94,630
428	Section 137	0
4,950	Other Grants	1,440
90,181	General Amenities	94,848
58,642	Gotham Road Play Area	13,521
600	Amenities Capital Projects	2,021
309,301	Capital Projects Exp (Reserves)	684,557
<u>554,753</u>	Total Expenditure	<u>891,017</u>
	General Fund Analysis	
333,092	Opening Balance	336,471
711,132	Plus : Income for Year	937,656
<u>1,044,224</u>		<u>1,274,127</u>
554,753	Less : Expenditure for Year	891,017
<u>489,471</u>		<u>383,109</u>
153,000	Transfers TO / FROM Reserves	0
<u>336,471</u>	Closing Balance	<u>383,109</u>