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ANNUAL RETURN - ENGLAND

FOR THE YEAR ENDED 31 MARCH 2023

Southwater Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1	Balances brought forward	598,105	1,051,435	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	687,312	537,522	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	462,043	224,903	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	180,992	174,191	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	515,033	543,330	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	1,051,435	1,096,339	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	1,188,827	1,158,268	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	4,211,650	4,114,672	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).

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

Balance Sheet as at 31 March 2023

31st March 2022

31st March 2023

Current Assets		
1,863	Trade Debtors	1,928
9,471	VAT Control	11,779
4,453	Prepayments & Accrued Income	5,447
500	Co-Operative Bank Account 1	500
1,081,410	Co-Operative Bank Account 2	1,051,050
378	Co-Operative Bank Account 3	379
500	Co-Op Bank Account 4 CLOSED	0
229	Petty Cash	252
105,809	Virgin Money Bank Account	106,087
1,204,615		1,177,422
1,204,615	Total Assets	1,177,422
Current Liabilities		
96,885	Trade Creditors	14,957
7,441	Tenants RENT Deposit	8,441
0	Payroll control	89
35,243	Accruals & Other Creditors	38,757
7,860	Receipts in Advance	18,013
930	Key Deposit	825
4,820	Christmas holding account	0
153,180		81,083
1,051,435	Total Assets Less Current Liabilities	1,096,339
Represented By		
278,632	General Fund	291,867
85,424	EMR Public Open Space	76,666
1,013	EMR Easted Barn	0
39,197	EMR S106 Roman Lane Play Area	37,279
82,480	EMR S106 RomanLane Open Space	79,535
3,508	EMR Future Equipment Procure	3,508
923	EMR Allotment Cost	0
57,844	EMR Sinking Fund Beeson House	40,667
17,500	EMR Sinking Fund ParishCouncil	17,500
10,000	EMR Elections	10,000
1,010	EMR Tesco Woodland Project	0
500	EMR Duke of E Living Legacy	1,000
4,457	EMR TNL FridayYouthClubGrant	0

Balance Sheet as at 31 March 2023

31st March 2022

31st March 2023

11,558	EMR Neighbourhood Plan	8,674
3,330	EMR Emergency Plan	3,330
25,000	EMR The Ghyll Solar PV Project	25,000
8,205	EMR Southwater Youth Project	5,321
2,313	EMR Chairman Discretionary Fund	1,973
2,819	EMR Community Partnership	0
18,150	EMR Future Community Building	18,150
807	EMR CIL	14,947
1,320	EMR Consultancy	2,000
2,617	EMR Training/Courses	1,726
7,020	EMR Street Lighting	11,098
24,960	EMR Skate Park Sinking Fund	30,810
500	EMR CCTV	500
630	EMR Bus Shelters	0
1,530	EMR Dog & Litter Bins	1,530
5,745	EMR Finger Posts	0
3,900	EMR Grants - Community	3,400
0	EMR Skatepark Insurance Claim	12,843
116,777	EMR S106 Skatepark ChrL maintn	113,869
117,137	EMR S106 MUGA ChrL maintenance	114,912
108,369	EMR S106 Downs Link Play Area	94,681
0	EMR BH Internal Alterations	51,238
6,260	EMR Small Work/Maintenance	8,260
0	EMR Neighbourhood Wardens	12,500
0	EMR SNP Review GRANT	1,554
1,051,435		1,096,339

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

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial

Date : _____

Southwater Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2023

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2023	Co-Operative Bank Account 1	500.00
31/03/2023	Co-Operative Bank Account 2	1,051,049.71
31/03/2023	Co-Operative Bank Account 3	378.82
11/08/2022	Co-Operative Bank Account 4	0.00
31/03/2023	Petty Cash	251.85
31/03/2023	Virgin Money Bank Account	106,087.49

1,158,267.87

Other Cash & Bank Balances

0.00

Closing Balance

1,158,267.87

All Cash & Bank Accounts

1	Co-Operative Bank Account 1	500.00
2	Co-Operative Bank Account 2	1,051,049.71
3	Co-Operative Bank Account 3	378.82
4	Co-Op Bank Account 4 CLOSED	0.00
6	Petty Cash	251.85
8	Virgin Money Bank Account	106,087.49
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	1,158,267.87

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
101 Parish Council General								
1080 Allotment Lettings	1,258	1,360	1,400	40			97.1%	
1115 Water Recharge	316	441	300	(141)			147.1%	
1271 Christmas Contribution	3,500	3,500	3,500	0			100.0%	
1555 Legal Expenses Reimbursement	190	2,390	500	(1,890)			478.0%	
1700 Grants Received HDC	17,378	17,917	17,400	(517)			103.0%	
1706 HMRC Grant	1,294	0	0	0			0.0%	
1800 Miscellaneous Income	124	151	50	(101)			302.5%	
1870 Interest Received	486	1,754	500	(1,254)			350.9%	
1900 Precept Received	687,312	537,522	537,522	0			100.0%	
Parish Council General :- Income	711,859	565,036	561,172	(3,864)			100.7%	0
4000 Salaries	143,463	139,697	157,300	17,603		17,603	88.8%	
4001 Employers National Insurance	11,966	11,953	14,500	2,547		2,547	82.4%	
4002 Employers Pension Contribution	25,564	22,541	25,500	2,959		2,959	88.4%	
4003 Staff Mileage/Expenses	149	141	250	109		109	56.4%	
4004 Staff call outs	79	0	200	200		200	0.0%	
4030 Training/Courses	2,783	2,011	1,000	(1,011)		(1,011)	201.1%	891
4070 Uniform	410	287	250	(37)		(37)	114.9%	
4080 Health & Safety	901	1,219	1,000	(219)		(219)	121.9%	
4085 DBS Check	83	134	100	(34)		(34)	134.0%	
4115 Water & Sewage	316	441	300	(141)		(141)	147.1%	
4123 Street Lighting	3,990	3,622	6,200	2,578		2,578	58.4%	
4130 Insurance	11,003	11,482	12,100	618		618	94.9%	
4156 Litter Equipment	279	182	200	18		18	90.9%	
4165 Small Contracted Works	3,740	4,855	5,000	145		145	97.1%	
4167 Play Area Improvements & Maint	39,549	4,150	4,000	(150)		(150)	103.8%	
4174 Emergency planning	17	0	0	0		0	0.0%	
4178 CCTV	0	0	50	50		50	0.0%	
4179 Electronic Notice Board	1,700	0	0	0		0	0.0%	
4235 War Memorial Maintenance	232	234	250	16		16	93.5%	
4237 Operation Bridges	110	15	150	135		135	9.8%	
4240 Grounds Maintenance / Grass Cu	14,400	14,400	14,400	0		0	100.0%	2,320
4245 Allotments Costs	161	1,147	500	(647)		(647)	229.4%	923
4270 Litter Bins	4,502	3,057	3,500	443		443	87.3%	
4275 Dog Bins	1,553	1,389	1,800	411		411	77.2%	
4400 Stationery	1,316	982	1,100	118		118	89.2%	
4405 Photocopier Costs	1,272	1,231	1,500	269		269	82.1%	
4407 Office Equipment	107	250	250	0		0	100.0%	
4408 Miscellaneous Expenditure	285	0	250	250		250	0.0%	
4415 Marketing	0	1,000	1,000	0		0	100.0%	

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4417 Finger Posts	1,260	5,904	0	(5,904)		(5,904)	0.0%	5,745
4420 Newsletter	782	1,117	1,120	4		4	99.7%	
4424 Payroll Service	597	551	650	99		99	84.8%	
4425 Communications & IT	8,665	5,842	8,000	2,158		2,158	73.0%	
4426 Admin Contract Support	0	0	500	500		500	0.0%	
4427 Consultancy	1,523	3,300	2,000	(1,300)		(1,300)	165.0%	1,320
4428 HR	8,726	11,709	8,700	(3,009)		(3,009)	134.6%	
4440 Telephone	1,655	1,348	2,500	1,152		1,152	53.9%	
4455 Postage	111	2	150	148		148	1.6%	
4460 Subscriptions	3,640	3,421	3,900	479		479	87.7%	
4480 Computer Costs	1,789	1,758	2,500	742		742	70.3%	
4500 Chairmans Allowance	300	300	300	0		0	100.0%	
4501 Councillors Allowances	120	120	1,800	1,680		1,680	6.7%	
4520 Councillors Travel & Expenses	0	0	150	150		150	0.0%	
4534 Southwater Youth Project	2,446	2,883	0	(2,883)		(2,883)	0.0%	2,883
4550 Bank Charges	1,096	1,161	1,500	339		339	77.4%	
4555 Legal Expenses	5,311	1,797	5,000	3,204		3,204	35.9%	
4556 Residents Legal Challenges	6,891	1,044	5,000	3,956		3,956	20.9%	
4557 S106 Related Legal Expences	100	2,115	500	(1,615)		(1,615)	423.0%	
4570 Internal Audit	457	404	650	246		246	62.1%	
4580 External Audit	2,100	2,000	1,600	(400)		(400)	125.0%	
4600 Christmas Expenses	932	1,114	1,500	386		386	74.3%	
4601 Christmas Lights	13,205	3,500	4,200	700		700	83.3%	
4730 Licences	159	159	420	261		261	37.9%	
4750 Functions	680	996	1,000	4		4	99.6%	
4795 Grant to Southwater Ghyll CIO	130,000	65,030	65,030	0		0	100.0%	
4800 Grants - Community	350	2,500	2,000	(500)		(500)	125.0%	500
4801 Grants - Southwater Youth proj	11,819	19,000	43,000	24,000		24,000	44.2%	
4803 Donations for Local Voluntary	428	360	500	140		140	72.0%	
4805 Queen's Platinum Jubilee	0	3,544	0	(3,544)		(3,544)	0.0%	
4850 Museum Artefacts Storage	1,737	3,296	3,700	404		404	89.1%	
4904 Public Open Space / Woodland	10,576	40,986	40,000	(986)		(986)	102.5%	750
4906 Skateboard Park - BEN'S FIELD	2,579	143	6,000	5,857		5,857	2.4%	
4910 Neighbourhood Plan	11,388	7,883	0	(7,883)		(7,883)	0.0%	7,883
4925 Bus Shelter	1,615	2,040	1,400	(640)		(640)	145.7%	630
4930 Neighbourhood Wardens	80,856	67,959	76,500	8,541		8,541	88.8%	
Parish Council General :- Indirect Expenditure	583,819	491,706	544,420	52,714	0	52,714	90.3%	23,846
Net Income over Expenditure	128,040	73,330	16,752	(56,578)				
6000 plus Transfer from EMR	7,677	23,846						
Movement to/(from) Gen Reserve	135,717	97,176						

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
102 Parish Office/Beeson House								
1000 Hall Hires	351	0	0	0			0.0%	
1001 Key Holder	50	0	0	0			0.0%	
1030 HDC Rent	18,773	18,773	18,750	(23)			100.1%	
1506 PC Rents	12,770	11,602	22,900	11,298			50.7%	
1507 HDC service charge	18,875	26,772	21,000	(5,772)			127.5%	
1508 PC service charge	5,279	7,309	16,000	8,691			45.7%	
1800 Miscellaneous Income	225	0	0	0			0.0%	
Parish Office/Beeson House :- Income	56,322	64,457	78,650	14,193			82.0%	0
4004 Staff call outs	50	0	0	0		0	0.0%	
4100 HDC Rent	24,550	23,213	24,550	1,337		1,337	94.6%	
4105 HDC Service Charge	6,000	25,705	6,000	(19,705)		(19,705)	428.4%	
4110 Rates	19,400	13,684	15,200	1,516		1,516	90.0%	
4122 Electricity	17,716	25,496	20,400	(5,096)		(5,096)	125.0%	
4130 Insurance	504	0	0	0		0	0.0%	
4140 Sinking Fund BH	0	17,177	0	(17,177)		(17,177)	0.0%	17,177
4154 Cleaning Contract	13,496	13,814	15,750	1,936		1,936	87.7%	
4196 Beeson H Non Recoverable Chrg	3,091	1,398	2,500	1,102		1,102	55.9%	
4197 Beeson House External Charges	360	295	500	205		205	59.0%	
4198 Beeson House Internal Charges	14,122	17,142	11,000	(6,142)		(6,142)	155.8%	
4200 Parish Office Move	0	2,341	25,000	22,659		22,659	9.4%	
4408 Miscellaneous Expenditure	308	0	0	0		0	0.0%	
4555 Legal Expenses	325	1,400	500	(900)		(900)	280.0%	
Parish Office/Beeson House :- Indirect Expenditure	99,922	141,665	121,400	(20,265)	0	(20,265)	116.7%	17,177
Net Income over Expenditure	(43,600)	(77,208)	(42,750)	34,458				
6000 plus Transfer from EMR	0	17,177						
Movement to/(from) Gen Reserve	(43,600)	(60,031)						
110 Easteds Barn								
1130 Insurance Recharge	257	278	250	(28)			111.4%	
1950 Rental income	26,000	26,000	26,000	0			100.0%	
Easteds Barn :- Income	26,257	26,278	26,250	(28)			100.1%	0
4130 Insurance	257	278	250	(28)		(28)	111.4%	
Easteds Barn :- Indirect Expenditure	257	278	250	(28)	0	(28)	111.4%	0
Net Income over Expenditure	26,000	26,000	26,000	0				

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>120 Church Lane</u>								
1950 Rental income	3,650	0	0	0			0.0%	
Church Lane :- Income	3,650	0	0	0				0
Net Income	3,650	0	0	0				
6001 less Transfer to EMR	3,650	0						
Movement to/(from) Gen Reserve	0	0						
<u>130 Laurie Apted Building</u>								
4108 Rent	0	0	1	1		1	0.0%	
Laurie Apted Building :- Indirect Expenditure	0	0	1	1	0	1		0
Net Expenditure	0	0	(1)	(1)				
<u>140 Church Lane Facilities</u>								
1130 Insurance Recharge	305	303	300	(3)			101.1%	
Church Lane Facilities :- Income	305	303	300	(3)			101.1%	0
4130 Insurance	305	303	300	(3)		(3)	101.1%	
4281 Downs Link Play Area	0	0	1	1		1	0.0%	
Church Lane Facilities :- Indirect Expenditure	305	303	301	(2)	0	(2)	100.8%	0
Net Income over Expenditure	0	0	(1)	(1)				
<u>901 Ringfenced</u>								
1903 Training Reimbursement	0	839	0	(839)			0.0%	
1916 SNP Review GRANT	0	10,000	0	(10,000)			0.0%	10,000
1920 Insurance Claim	1,195	47,019	0	(47,019)			0.0%	46,474
1925 Bus Shelter	0	1,150	0	(1,150)			0.0%	
1930 Community Partnership	100	1,670	0	(1,670)			0.0%	1,670
1934 Disposal of Assets	333	0	0	0			0.0%	
1939 CIL	111	14,140	0	(14,140)			0.0%	14,140
1943 Section 106 Funding	344,563	0	0	0			0.0%	
1945 CIO Post Transaction Income	4,660	2,954	0	(2,954)			0.0%	
1960 Rate Relief BH YF	0	28,579	0	(28,579)			0.0%	(28,579)
Ringfenced :- Income	350,962	106,350	0	(106,350)				43,705
4030 Training/Courses	0	839	0	(839)		(839)	0.0%	
4802 Community Partnership	1,701	4,447	0	(4,447)		(4,447)	0.0%	4,447
4902 Easteds Barn Ringfenced	0	1,013	0	(1,013)		(1,013)	0.0%	1,013
4904 Public Open Space / Woodland	0	8,008	0	(8,008)		(8,008)	0.0%	8,008

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

Month No: 12

Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4906 Skateboard Park - BEN'S FIELD	0	33,630	0	(33,630)		(33,630)	0.0%	33,630
4910 Neighbourhood Plan	0	8,446	0	(8,446)		(8,446)	0.0%	8,446
4920 Insurance Claim Work	1,195	0	0	0		0	0.0%	
4922 S106 Roman Lane Play Area	150	1,798	0	(1,798)		(1,798)	0.0%	1,798
4923 S106 Roman Lane Open Space	170	170	0	(170)		(170)	0.0%	170
4925 Bus Shelter	0	1,700	0	(1,700)		(1,700)	0.0%	
4927 Tesco Woodland Project	0	1,010	0	(1,010)		(1,010)	0.0%	1,010
4936 Chairmans Discretionary Funds	1,567	340	0	(340)		(340)	0.0%	340
4940 TNL Friday Youth Club	0	4,457	0	(4,457)		(4,457)	0.0%	4,457
4945 CIO Post Transaction Costs	4,660	2,954	0	(2,954)		(2,954)	0.0%	
4952 S106 Skatepark Church Ln maint	360	988	0	(988)		(988)	0.0%	988
4953 S106 MUGA Church Ln maint	0	305	0	(305)		(305)	0.0%	305
4954 S106 Downs Link Play Area	1,920	13,463	0	(13,463)		(13,463)	0.0%	13,463
Ringfenced :- Indirect Expenditure	11,723	83,568	0	(83,568)	0	(83,568)		78,076
Net Income over Expenditure	339,239	22,781	0	(22,781)				
6000 plus Transfer from EMR	5,868	49,518						
6001 less Transfer to EMR	345,108	72,262						
Movement to/(from) Gen Reserve	0	37						
Grand Totals:- Income	1,149,355	762,425	666,372	(96,053)			114.4%	
Expenditure	696,025	717,521	666,372	(51,149)	0	(51,149)	107.7%	
Net Income over Expenditure	453,330	44,904	0	(44,904)				
plus Transfer from EMR	13,545	90,541						
less Transfer to EMR	348,758	72,262						
Movement to/(from) Gen Reserve	118,118	63,182						

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR Public Open Space	85,424.00	-8,758.07	76,665.93
321 EMR Easted Barn	1,013.00	-1,013.00	0.00
322 EMR S106 Roman Lane Play Area	39,197.05	-1,918.00	37,279.05
323 EMR S106 RomanLane Open Space	82,479.62	-2,945.00	79,534.62
324 EMR Future Equipment Procure	3,508.33		3,508.33
325 EMR Allotment Cost	923.10	-923.10	0.00
326 EMR Sinking Fund Beeson House	57,844.00	-17,176.82	40,667.18
327 EMR Sinking Fund ParishCouncil	17,500.00		17,500.00
328 EMR Elections	10,000.00		10,000.00
329 EMR Tesco Woodland Project	1,010.00	-1,010.00	0.00
330 EMR Duke of E Living Legacy	500.00	500.00	1,000.00
331 EMR TNL FridayYouthClubGrant	4,457.40	-4,457.40	0.00
332 EMR Neighbourhood Plan	11,557.60	-2,883.27	8,674.33
333 EMR Emergency Plan	3,330.00		3,330.00
334 EMR The Ghyll Solar PV Project	25,000.00		25,000.00
335 EMR Southwater Youth Project	8,204.72	-2,883.40	5,321.32
336 EMR Chairman DiscretionaryFund	2,312.79	-340.00	1,972.79
337 EMR Community Partnership	2,818.88	-2,818.88	0.00
338 EMR Future Community Building	18,150.00		18,150.00
339 EMR CIL	807.11	14,139.85	14,946.96
340 EMR Consultancy	1,320.00	680.00	2,000.00
341 EMR Training/Courses	2,617.12	-891.00	1,726.12
342 EMR Street Lighting	7,020.00	4,078.00	11,098.00
343 EMR Skate Park Sinking Fund	24,960.00	5,850.00	30,810.00
344 EMR CCTV	500.00		500.00
345 EMR Bus Shelters	630.00	-630.00	0.00
346 EMR Dog & Litter Bins	1,530.01		1,530.01
347 EMR Finger Posts	5,745.00	-5,745.00	0.00
348 EMR Grants - Community	3,900.00	-500.00	3,400.00
350 EMR Skatepark Insurance Claim	0.00	12,843.10	12,843.10
352 EMR S106 Skatepark ChrL maintn	116,777.07	-2,908.00	113,869.07
353 EMR S106 MUGA ChrL maintenance	117,137.07	-2,225.00	114,912.07
354 EMR S106 Downs Link Play Area	108,368.90	-13,687.80	94,681.10
360 EMR BH Internal Alterations	0.00	51,237.90	51,237.90
365 EMR Small Work/Maintenance	6,260.00	2,000.00	8,260.00
367 EMR Play Area Maintenance	0.00	0.00	0.00
393 EMR Neighbourhood Wardens	0.00	12,500.00	12,500.00
396 EMR SNP Review GRANT	0.00	1,553.96	1,553.96
	772,802.77	31,669.07	804,471.84

Earmarked Reserves Descriptions

Last updated: 19th April 2023



Nominal Code	Earmarked Reserves	Description
320	EMR Public Open Space	Balance for provision, improvement and maintenance of public open spaces, grounds maintenance (i.e., grass cutting, path upkeep, weed spraying etc.), woodland and tree management (Ash Dieback and other diseases), tree survey and inspections and other requirements for the improvement and maintenance of public open spaces and woodland operated by Southwater Parish Council. Balance in earmarked reserves to assist with offsetting precept requirements.
321	EMR Easteds Barn	Remaining balance relating to Easteds Barn sinking fund. Now confirmed as zero having utilised the balance in 2022-23.
322	EMR S106 Roman Lane Play Area	Commutated Section 106 sums received with respect to Roman Lane Play Area for its maintenance. These funds can only be used for the maintenance costs associated with the Roman Lane Play Area situated off of Roman Lane.
323	EMR S106 Roman Lane Open Space	Commutated Section 106 sums received with respect to Roman Lane Open Space for its maintenance. These funds can only be used for the maintenance costs associated with the Roman Lane Open Space situated off Roman Lane, i.e., grass cutting, cleaning of artwork, woodland and tree management, path upkeep.
324	EMR Future Equipment Procurement	Balance set aside for the future procurement of council equipment, street furniture, public realm assets (for example, BBQ stations and picnic benches) from the disposal of assets. Expected to be utilised in 2023-24.
325	EMR Allotment Cost	Balance set aside for any allotment maintenance expenditure that cannot be met by budgetary provision. Now confirmed as zero having utilised the balance in 2022-23.
326	EMR Sinking Fund Beeson House	Sinking Fund for the maintenance, refurbishment and upkeep of Beeson House internal and communal areas and balance held in relation to any sinking fund contribution invoices raised (or not yet raised) by Horsham District Council for the Sinking Fund it holds for Beeson House.
327	EMR Sinking Fund Parish Council	Sinking Fund for the maintenance, refurbishment, and upkeep of Parish Council specific areas such as the Parish office, Parish chamber, units it is responsible for and its store areas.
328	EMR Elections	Balance earmarked to assist with the election costs (or in situation of by-election costs). Approximate cost of a by-election requested by residents is in the region of £17,000 (as confirmed by HDC Democratic Services) and approximately £11,000 when an election is shared with the district i.e. 4 th May 2023 elections. For more details on how this estimate is calculated contact the RFO.

Earmarked Reserves Descriptions

Last updated: 19th April 2023



329	EMR Tesco Woodland Project	The remaining balance of a grant awarded to the Parish Council from Tesco towards improvements to the woodland walk situated to the west of The Ghyll and operated by Southwater Parish Council/Horsham District Council. Now confirmed as zero having utilised the balance in 2022-23.
330	EMR Duke of E Living Legacy	Duke of Edinburgh Living Legacy fund was initiated by former Chairman of the Council (Cllr G Watkins) with respect to the DofE awards and the starting balance was provided from donations received into the Chairman Discretionary Fund. Any Southwater residents aged 18 and under can apply for support towards their DofE award via the Chairman of the Council and in conjunction with the Executive Officer(s) maximum £50.00 per person. This fund would help to assist youth in Southwater progress to the Duke of Edinburgh Award Scheme by the formation of a 'Living Legacy Fund'.
331	EMR TNL Friday Youth Club Grant	The remaining balance of a grant awarded of £10,000 which was to fund Friday Youth Club salaries (£5,000), activity and equipment purchases (£500) and the remainder (£4,500) was to be used on MUGA improvements at Southwater Leisure Centre (now known as The Ghyll). The balances for salaries and equipment have been utilised and the remaining balance is with respect to MUGA (and nearby vicinity) improvements. Southwater Ghyll CIO and Southwater Youth Project CIO had been informed of the remaining balance which had been claimed with respect to MUGA improvements and requirements for assistants and staffing for the Friday Youth Activities run at The Ghyll. Now confirmed as zero having transferred the balance in 2022-23.
332	EMR Neighbourhood Plan	Balance set aside for Southwater Neighbourhood Plan related costs including review of the SNP, SNP policies advice, works on the Southwater Infrastructure Delivery Plan, advice in relation to development proposals and planning applications contrary to the policies contained within the Neighbourhood Plan, and Community Infrastructure Levy queries.
333	EMR Emergency Plan	Balance earmarked for the emergency plan and any related costs. Replacement of equipment, procurement of equipment and other materials and sundries required for the emergency plan. Balance in earmarked reserves to assist with offsetting precept requirements.
334	EMR The Ghyll Solar PV Project	Balance earmarked to assist towards project costs of installation of Solar PV at The Ghyll (building operated by Southwater Ghyll CIO and owned by Southwater Parish Council). Expected to be utilised in 2023-24.
335	EMR Southwater Youth Project	Balance made up from funds withheld from Southwater Youth Project due to having received equivalent funding from HMRC Coronavirus Job Retention Scheme towards salary costs. Balance set aside for use by Southwater Youth

Earmarked Reserves Descriptions

Last updated: 19th April 2023



		Project CIO in relation to activities, events, hall hires and any other associated costs.
336	EMR Chairman Discretionary Fund	This fund was setup by the Chairman to assist residents in need of support, community groups requiring equipment or support and other just causes in Southwater at the discretion of the Chairman in conjunction with the Executive Officer(s). This fund has been built up from donations from individuals, residents, local businesses and where Councillors have opted not to claim their Councillor Allowances (<i>Where Councillors have written to state they do not wish to claim an allowance the Council has thereafter approved a transfer of an equivalent amount from General Reserves</i>).
337	EMR Community Partnership	Balance held on behalf of Southwater Community Partnership with respect to funding and donations received from local businesses and income generated by their Christmas events in Lintot Square. Once Southwater Community Partnership has successfully opened their bank account the entire balance is to be transferred across to them. Now confirmed as zero having transferred the balance to Southwater Community Partnership in 2022-23.
338	EMR Future Community Building	Balance to be used towards building a future community building, improvement works towards a building for community use or procurement of a building for community use. The funds held in this account were donations received from Berkeley for the use of the old offices situated on Church Lane.
339	EMR CIL	Community Infrastructure Levy (CIL) received from HDC with respect to planning development within Southwater. To be used on projects and expenditure that meets the criteria for CIL. CIL received from development identified in the Southwater Neighbourhood Plan is to be used with reference to SNP23 - Southwater Infrastructure Delivery Plan.
340	EMR Consultancy	Balance held to be used towards consultancy expenditure, carry over from previous financial year due to consultancy work not being completed. Balance in earmarked reserves to assist with offsetting precept requirements.
341	EMR Training/Courses	Training, qualifications and courses balance for Staff and training for Councillors. Balance in earmarked reserves to assist with offsetting precept requirements.
342	EMR Street Lighting	Fund to be used towards maintenance, improvement and upgrade project works to streetlighting owned and operated by Southwater Parish Council. Phasing of upgrades planned to commence in 2023-24.

Earmarked Reserves Descriptions

Last updated: 19th April 2023



343	EMR Skate Park Sinking Fund	Fund to be used towards future maintenance, improvement and upgrade works at Skate Park site situated at Bens Field, Stakers Lane, Southwater. SPC to build fund for future maintenance and riding surface replacement costs once rebuilt. Executive Officer to investigate and action skate park fund raising events, sponsorship, and crowd funding to build sinking fund balance further and to support future maintenance costs once rebuilt.
344	EMR CCTV	Fund to be used towards provision of CCTV, maintenance and improvement works to CCTV operated and managed by SPC. Expected to be utilised in 2023-24.
345	EMR Bus Shelters	Fund to be used towards provision of, maintenance and improvement works to Bus Shelters operated and managed by SPC. Now confirmed as zero having utilised the balance in 2022-23.
346	EMR Dog & Litter Bins	Fund to be used towards provision of new general litter and dog waste bins, maintenance, replacement to bins operated and managed by SPC within Southwater. Balance in earmarked reserves to assist with offsetting precept requirements.
347	EMR Finger Posts	Fund to be used towards maintenance and improvement works to Fingerposts signs operated and managed by SPC. (Note balance relates to carry over of budgeted expenditure for an outstanding project and works order). Now confirmed as zero having utilised the balance in 2022-23.
348	EMR Grants - Community	Fund to be used towards any grant applications that meet SPC's approved Grant Policy.
350	EMR Skatepark Insurance Claim	Settlement sum received from Zurich Insurance PLC in relation to the insurance claim made by the Council with respect to the skate & BMX park on Bens Field, Stakers Lane, Southwater. To be used towards the professional fees, CCTV installation and rebuild costs of the skatepark.
352	EMR S106 Skatepark ChrL maintn	Commutated Section 106 sums received with respect to Skate Park Church Lane for the maintenance. These funds can only be used for the maintenance costs associated with the Skate Park at Church Lane.
353	EMR S106 MUGA ChrL maintenance	Commutated Section 106 sums received with respect to MUGA at Church Lane for its maintenance. These funds can only be used for the maintenance costs associated with the MUGA at Church Lane.
354	EMR S106 Downs Link Play Area	Commutated Section 106 sums received with respect to Downs Link Play Area (LEAP/NEAP) for its maintenance. These funds can only be used for the maintenance costs associated with the Downs Link Play Area situated off of Eames View and Church Lane.
360	EMR BH Internal Alterations	For use towards the internal alterations project to Beeson House with respect to the Parish Office move from ground floor to first floor, creation of additional rentable office units, meeting space, relocation of the Neighbourhood

Earmarked Reserves Descriptions

Last updated: 19th April 2023



		Wardens Office and relocation of the Youth Facility to the Ground Floor.
365	EMR Small Work/Maintenance	ADHOC work in the Parish for general maintenance, cleaning and improvement works to Southwater Parish Council operated or owned assets. Balance in earmarked reserves to assist with offsetting precept requirements.
393	EMR Neighbourhood Wardens	Balance in earmarked reserves allocated to assist with offsetting the precept requirement for 2023-24 for provision of Neighbourhood Wardens in view of the healthy general reserves balance.
396	EMR SNP Review GRANT	Awarded by Groundwork UK for use with respect to reviewing the Neighbourhood Plan as per the documents submitted as part of the Grant Application.

Southwater Parish Council**Income and Expenditure Account for Year Ended 31st March 2023**

31st March 2022		31st March 2023
	Income Summary	
687,312	Precept Received	537,522
<u>687,312</u>	Sub Total	<u>537,522</u>
	Operating Income	
24,547	Parish Council General	27,514
56,322	Parish Office/Beeson House	64,457
26,257	Easteds Barn	26,278
3,650	Church Lane	0
305	Church Lane Facilities	303
350,962	Ringfenced	106,350
<u>1,149,355</u>	Total Income	<u>762,425</u>
	Running Costs	
583,819	Parish Council General	491,706
99,922	Parish Office/Beeson House	141,665
257	Easteds Barn	278
305	Church Lane Facilities	303
11,723	Ringfenced	83,568
<u>696,025</u>	Total Expenditure	<u>717,521</u>
	General Fund Analysis	
260,350	Opening Balance	278,632
1,149,355	Plus : Income for Year	762,425
<u>1,409,705</u>		<u>1,041,057</u>
696,025	Less : Expenditure for Year	717,521
<u>713,680</u>		<u>323,536</u>
435,048	Transfers TO / FROM Reserves	31,669
<u>278,632</u>	Closing Balance	<u>291,867</u>

Southwater Parish Council

Supporting Reserves Reconciliation for ANNUAL RETURN 31 March 2023

Explains the difference between boxes 7 & 8 on the Annual Return

<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>
	Total Reserves	<u>1,051,435.03</u>	<u>1,096,338.62</u>
100	Trade Debtors	1,863.18	1,927.87
120	VAT Control	9,471.34	11,779.32
130	Prepayments & Accrued Income	4,453.19	5,447.02
	Less Total Debtors	<u>15,787.71</u>	<u>19,154.21</u>
500	Trade Creditors	96,885.18	14,957.35
505	Tenants RENT Deposit	7,441.25	8,441.25
516	Payroll control	0.00	89.18
530	Accruals & Other Creditors	35,243.00	38,757.45
560	Receipts in Advance	7,860.00	18,013.23
568	Key Deposit	930.00	825.00
570	Christmas holding account	4,820.22	0.00
	Plus Total Creditors	<u>153,179.65</u>	<u>81,083.46</u>
	Equals Total Cash and Bank Accounts	<u>1,188,826.97</u>	<u>1,158,267.87</u>
200	Co-Operative Bank Account 1	500.00	500.00
201	Co-Operative Bank Account 2	1,081,410.06	1,051,049.71
202	Co-Operative Bank Account 3	378.33	378.82
203	Co-Op Bank Account 4 CLOSED	500.00	0.00
220	Petty Cash	229.22	251.85
222	Virgin Money Bank Account	105,809.36	106,087.49
	Total Cash and Bank Accounts	<u>1,188,826.97</u>	<u>1,158,267.87</u>

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

Month No: 12

Cost Centre Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
101	Parish Council General							
	Income	711,859	565,036	561,172	(3,864)			100.7%
	Expenditure	583,819	491,706	544,420	52,714		52,714	90.3%
	Net Income over Expenditure	<u>128,040</u>	<u>73,330</u>	<u>16,752</u>	<u>(56,578)</u>			
	plus Transfer from EMR	7,677	23,846					
	Movement to/(from) Gen Reserve	<u>135,717</u>	<u>97,176</u>					
102	Parish Office/Beeson House							
	Income	56,322	64,457	78,650	14,193			82.0%
	Expenditure	99,922	141,665	121,400	(20,265)		(20,265)	116.7%
	Net Income over Expenditure	<u>(43,600)</u>	<u>(77,208)</u>	<u>(42,750)</u>	<u>34,458</u>			
	plus Transfer from EMR	0	17,177					
	Movement to/(from) Gen Reserve	<u>(43,600)</u>	<u>(60,031)</u>					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
110	Easteds Barn							
	Income	26,257	26,278	26,250	(28)			100.1%
	Expenditure	257	278	250	(28)		(28)	111.4%
	Movement to/(from) Gen Reserve	<u>26,000</u>	<u>26,000</u>					
120	Church Lane							
	Income	3,650	0	0	0			0.0%
	less Transfer to EMR	3,650	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
130	Laurie Apted Building							
	Expenditure	0	0	1	1		1	0.0%
	less Transfer to EMR	0	0					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
140	Church Lane Facilities							
	Income	305	303	300	(3)			101.1%
	Expenditure	305	303	301	(2)		(2)	100.8%
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>					
901	Ringfenced							
	Income	350,962	106,350	0	(106,350)			0.0%
	Expenditure	11,723	83,568	0	(83,568)		(83,568)	0.0%
	Net Income over Expenditure	<u>339,239</u>	<u>22,781</u>	<u>0</u>	<u>(22,781)</u>			
	plus Transfer from EMR	5,868	49,518					
	less Transfer to EMR	345,108	72,262					
	Movement to/(from) Gen Reserve	<u>0</u>	<u>37</u>					
	Grand Totals:- Income	1,149,355	762,425	666,372	(96,053)			114.4%
	Expenditure	696,025	717,521	666,372	(51,149)	0	(51,149)	107.7%
	Net Income over Expenditure	453,330	44,904	0	(44,904)			
	plus Transfer from EMR	13,545	90,541					
	less Transfer to EMR	348,758	72,262					
	Movement to/(from) Gen Reserve	<u>118,118</u>	<u>63,182</u>					