

## Withington Parish Council - Notes to Accounts 2023/24

The figures on the Bank Reconciliation are confusing with regard to actual receipts and payments as they include transfers between the Parish Council and the Village Green.

Which means that a receipt is recorded (twice) as a receipt in both accounts. This transfer is also recorded as a payment in one of the accounts. In this case it is the transfer of £1,719.92 for VAT reclaimed

There are also 2 payments of £92.20 (for Insurance) which have been recorded as both receipts and payments There were problems and errors with this payment made to and received from a husband and wife see note at bottom of page.

### Receipts Parish Council

4-Jul-23	Mrs Catherine Thomas	£92.20
30-Sep-23	Mrs Catherine Thomas	£92.20

### Payments Parish Council

29-Jun-23	Wayne Thomas (Event Insurance)	£92.20
12-Jul-23	Wayne Thomas (Event Insurance)	£92.20

And therefore the receipts and payments for the Parish Council have been overstated by £184.20

Bearing this in mind below are my calculations for the AGAR

Receipts	£
Parish Council	10,705.28
Village Green	2,415.91
Transfer In	1,719.92
	<u>14,841.11</u>
Less Transfer	1,719.92
	<u>13,121.19</u>
Less Correction	184.40
<b>Gross Income</b>	<u>12,936.79</u>
Less Box 2	6,028.00
<b>Box 3</b>	<u><u>6,908.79</u></u>

Payments	£
Parish Council	8,784.42
Village Green	771.12
Transfer Out	1,719.92
	<u>11,275.46</u>
Less Transfer	1,719.92
	<u>9,555.54</u>
Less Correction	184.40
<b>Gross Expenditure</b>	<u>9,371.14</u>
Less Box 4	2,375.36
Less Box 5	3,050.00
<b>Box 6</b>	<u><u>3,945.78</u></u>

### Note re tractor run insurance £92.50

29-Jun-23 payment made to account but bounced back on 4 July due to incorrect a/c details

12 July 23 payment made to correct account.

In the mean time unbeknown to me the insurance cover was cancelled and partial refund given to Mr Thomas

After the Tractor Run it was decided that the Thomas' would refund the full amount to keep the Parish Council A/C straight  
Payment received 30 September

I paid Mr Thomas £92.20 in cash from the Tractor Run proceeds but I made a mistake I should have only paid him back £25 hence why there is a receipt of £67.20 on the Tractor Run account.