

Slindon Parish Council – Section 2 – Accounting Statements 2021/22 – Line 9 restated for 2020/21

2020/21 Restated – net reduction of £56408 from £91283 (reported 2020/21) to £ 34875 (restated 2020/21)

1. Increase of £592, cost of two bins acquired in 2017 but not previously recorded on asset register.
2. Decrease of £57000 as the Sports Pavilion has now been identified as an asset of the Recreation Ground Charity*.

*Practitioners' Guide 2022 states that "the value of trust property must not be shown in the authority's books of account and on the Annual Governance and Accountability Return as authority property. Trust assets held by the authority as custodian or managing trustee should, however, be recorded in the authority's asset register and identified there as 'charity assets held by the authority as trustee' with their value excluded from the total".