30 April 2024

GREAT EASTON AND TILTY PARISH COUNCIL

Annual Governance and Accountability Return 2023/24 Form 3

**Explanation of the restatement of asset values in 2022-23 on AGAR section 2, box 9, Accounting Statements**

A detailed audit of the parish council’s assets was undertaken in 2024 and values reassessed to comply with the JPAG guidance 2023. Values have therefore been restated for 2022-2023 to include additional assets ascertained during this audit. In particular the playground equipment on the Burns Playing Field has been added. This land was previously thought to be part of the registered charity Recreation Ground, so equipment standing on it was excluded from the council’s assets. However after carrying out checks of the council’s archived records, with the Land Registry and Charity Commission, it is clear that the Burns Playing Field is owned by the parish council free of any charitable trust (although subject to restrictive covenants).

Signed: Kate Rixson, Responsible Financial Officer, 6 May 2024