



# BRADFIELD PARISH COUNCIL

Clerk to the Council: Mrs Line Djuve-Wood  
PO Box 13233, Manningtree, Essex, CO11 2BD, Tel: 07851 760264  
E-mail: clerk@bradfieldparishcouncil.org.uk

## Explanatory Note

### Restatement of Box 9, Total Fixed Assets Plus Long Term Investments and Assets 2020 – 21 Accounting Statements

The fixed asset register for the 2020/21 financial year included estimated values for older playground equipment purchased in 2010 where the original invoice could not be located. When the invoice was subsequently recovered during the 2021/22 financial year, the Responsible Financial Officer was able to update the fixed asset register with the actual purchase value of each piece of older playground equipment. It was discovered that the previously estimated costs were higher than the actual costs which lowered the overall original purchase value of the council's playground equipment by £25,322 in total for the year 2020/21.

In addition, 30 trees totalling £3,300 purchased in 2020/21 were removed from the fixed asset register as it was deemed they do not count as fixed assets and as such should not have been included in the first place.

Finally, various smaller assets that it was discovered had not previously been included totalling £5,640 were added to the 2020/21 restated fixed asset register, (including three older benches, dog bins, two defibrillators with cabinets and various padlocks).

The Accounting Statements for 2021/22 include the correctly restated figures for 2020/21's box 9, Total Fixed Assets Plus Long Term Investments and Assets totalling £232,948 as initialled by the Responsible Financial Officer and the Council's Chair.

**Line Djuve-Wood,**  
**Parish Clerk & Responsible Financial Officer**

7<sup>th</sup> June 2022