



PUCKLECHURCH PARISH COUNCIL

ACCOUNTS FOR YEAR ENDING 31ST MARCH 2023

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31ST MARCH 2023**

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PUCKLECHURCH PARISH COUNCIL
INFORMATION FOR THE YEAR ENDING 31st March 2023

COUNCILLORS

Chair

Cllr. Gail Boyle

Vice chair

Cllr. Lynne English

Cllr C Phillips (until 17th May 2022)

Cllr. Richard Dunning

Cllr Nathan Anscombe

Cllr Andy Hemmings

Cllr Dan Molloy (until March 2023)

Cllr Jon Bailey (from 4th May 2022)

Cllr Jayne Hawkins (from 5th October 2022)

Cllr Dean Freestone (from 5th October 2023)

Clerk and Responsible Financial Officer

Daphne Dunning

PUCKLECHURCH PARISH COUNCIL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Table 1 Financial account for year ending 31st March 2022

	2023		2022	
Income	£	£	£	£
Precept	87026		84476	
Interest Received	132.61		3.02	
Grants	0		0	
Cemetery	3250		2300	
Allotments	560		530	
Misc	0		15.51	
Rec Hire	845		375	
Hall/Scout rent	6		6	
Wayleave	92.95		92.95	
	3510.4		0	
CIL	6			
S106 monies	60000		3005.55	
Donation	8091		0	
Bank compensation	500		0	
Neighbourhood plan grant	5843		0	
		169857		90804
Expenditure				
	£	£	£	£
Staff Costs	24010		19970	
home working/expenses	360		295	
Payroll Administration	129		127	
Bank fees	61		0	
Audit Fees	410		1095	
Consultancy fees	7122		0	
Election costs	0		0	
Insurance	747		677	
Print/Stationery/post	216		555	
Broadband	206		184	
Pucklechurch News	702		882	
office equipment & Software	1737		1423	
Subscriptions	954		1114	
Advertising	0		0	
Telephone	281		149	
Training	140		70	
Dog bins/ waste / litter	9648		9229	
Rent Shortwood	360		360	
Defibs	1464		91	
Room Hire	250		300	
Planned / capitol work	69060		2982	
Donations (grants under LGA 1972 S137)	6029		3008	
Electricity defibs and lights	517		782	
Ground Maintenance	5197		8826	

Grass cutting / gardening	5520	5935
Play area maintenance	1121	3699
undry	2878	
Maintenance contract	<u>17760</u>	<u>17450</u>
	156881	79203.07
SURPLUS (DEFICIT) FOR THE YEAR	<u>12976</u>	<u>11601</u>

**PUCKLECHURCH PARISH COUNCIL
BALANCE SHEET AS AT
31.03.23**

	2023	2022
	£	£
CURRENT ASSETS		
NatWest current account	65503.25	89177.13
NatWest savings account	30280.38	30147.77
Unity Bank	39118.93	0.00
Debtors	1710.13	3961.7
	<u>136612.69</u>	<u>123286.6</u>
CURRENT LIABILITIES (Creditors)		
Amounts falling due within one year	1598	1249
CURRENT NET ASSETS	135014	122038
TOTAL ASSETS LESS CURRENT LIABILITIES		
REPRESENTED BY		
Income & Expenditure a/c Bal, B/fwd	122038	110437
Add surplus (Deficit) for 22/23	12976	11601
	135014	122038
RESERVES		
Earmarked reserves	123582	118772
Income and Expenditure account	11432	3266
	<u>135014</u>	<u>122038</u>

These statements of accounts represent fairly the financial position of the Council as at 31 March 2023 and reflects its income and expenditure for the year

The accounts have been approved by the Council on



Cllr Gail Boyle
Chair
Date: 17/05/23



Daphne Dunning
Responsible Financial Officer
Date: 17/05/23

These notes form part of these financial statements

PUCKLECHURCH PARISH COUNCIL BANK RECONCILIATION

Table 2 Bank reconciliation to 31st March 2023

Bank reconciliation

Name of smaller authority:

PUCKLECHURCH PARISH COUNCIL

County area (local councils and parish meetings only):

AVON

Financial year ending 31 March 2023

Prepared by (Name and Role):

Daphne Dunning Clerk and Responsible Financial Officer

Date:

25/04/2023

Balance per bank statements as at 31/3/2023:

NatWest current

65,503.25

NatWest Reserve

30,280.38

Unity Bank

39,118.93

£

£

134,902.56

Petty cash float (if applicable)

-

Less: any un-presented cheques as at 31/3/2023 (enter these as negative numbers)

none

0.00

Add: any un-banked cash as at 31/3/2023

None

-

Net balances as at 31/3/2023

134,902.56

What is the figure in Box 8 in the Accounting Statement?

134,903

Does the bank reconciliation above agree to Box 8?

Yes

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

Table 3 reconciliation between box 7 and box 8 in section 2

Name of smaller authority:

PUCKLECHURCH PARISH COUNCIL

County area (local councils and parish meetings only):

AVON

	£	£
Box 7: Balances carried forward		135,014
Deduct: Debtors (enter these as negative numbers)		
VAT	(1,710.13)	
	(1,710.13)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
	0.00	
Total deductions		(1,710.13)
Add: Creditors (must not include community infrastructure levy (CIL) receipts)		
C Hall	180.00	
A S Hall	468.00	
NEST	106.19	
HMRC	522.20	
EDF	1.96	
	1,278.35	
Add: Receipts in advance (must not include deferred grants/loans received)		
Plot 18a 23/24	20.00	
Plot 3 23/24	20.00	
Plot 19a 23/24	20.00	
Plot 13 23/24	20.00	
Plot 15 23/24	20.00	
Plot 4 23/24	20.00	
Plot 20 23/24	20.00	
Plot 9a 23/24	20.00	
Plot 18b 23/24	20.00	
Plot 25 23/24	20.00	
Plot 10 23/24	20.00	
Plot 19b 23/24	20.00	
Plot 21b 23/24	20.00	
Plot 23 23/24	20.00	
Plot11 23/24	20.00	
Plot 9b 23/24	20.00	
	320.00	
Total additions		1,598.35
Box 8: Total cash and short term investments		134,902.56

EXPLANATION OF VARIANCES

Table 4 Explanation of variances

	Year ending		Variance £	Variance %			Notes and guidance	Explanation required
	31-Mar-22	31-Mar-23						
							Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
1. Balances brought forward	110,437.00	122,038.00					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	84,476.00	87,026.00	2550	3%	No	No	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	No explanation required
3. (+) Total other receipts	6,328.00	82,831.00	76503	1209%	No	Yes	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	19,970.00	24,010.00	4040	20%	No	Yes	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.	Please explain within the relevant tab
5. (-) Loan interest/capital repayments	-	-	0	0%	No	No	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	59,233.00	132,871.00	73638	124%	No	Yes	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	Please explain within the relevant tab
7. (=) Balances carried forward	122,038.00	135,014.00					Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	No explanation required
	Bal c/f checker	Bal c/f checker						

8. Total value of cash and short term investments	119,325.00	134,903.00					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	97,242.00	160,627.00	63385	65%	No	Yes	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.	Please explain within the relevant tab
10. Total borrowings			0	0%	No	No	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	Enter figures

Table 5 Box 3 Other receipts

Other receipts

2021/22	6328	2022/23	82831
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Difference	76503
% Change	1209%

Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)

	2021/22 £	2022/23 £	Difference	Explanation (Ensure each explanation is quantified)
	3.02	132.61	129.59	Increased bank interest
	2300	3250	950	Increased number of burials in burial ground
	375	845	470	Post Covid football club has recommenced hire of The Recreation ground
	3005.55	60000	56994.45	S160 funding for Eagle Crescent play area
	0	3510	3510	CIL monies
	0	8091	8091	Donation from member of public for play equipment
	0	5843	5843	Grant from Locality for Neighbourhood plan
	0	500	500	Bank compensation for poor service
	530	560	30	Rental for allotments
	15.51	0	-15.51	electricity charge refund
	92.95	92.95	0	wayleave
	6	6	0	nominal rent
Total	6328.03	82830.56	76502.53	

Table 6 Box 4 staff costs

Staff costs

2021/22	19970	2022/23	24010
		Difference	4040
		% Change	20%

Yes explain

Use the table below to breakdown your explanation

	2021/22 £	2022/23 £	Difference	Explanation (Ensure each explanation is quantified)
	19970	24010	4040	<i>Full year on point pay SCP23 (net salary £17692.55). 2021/22 6 months on SCP17 and 6 months on SCP23 (net salary £13855.76). 2022/23 pay award increased hourly rate by £1. Increase in hours from 25 to 30 hours per week from 1/12/22 minuted - reference 2022/10/05 10. Changes in tax/NI (2021/22 £5294.09: 22/23 £5233.63) and pension contributions (21/22 £819.9: 22/23 £1084.23)</i>
Total	19970	24010	4040	

Table 7 Box 6 All other payments

All other payments

2021/22	59233	2022/23	132871
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Difference	73638
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% Change	124%
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Yes explain

Use the table below to breakdown your explanation

(consider any fixed assets that have been purchased and reflect in explanation in box 9 fixed assets)

2021/22 £	2022/23 £	Difference	Explanation (Ensure each explanation is quantified)
1095	410	-685	Audit - figures include fees for both the 20/21 internal audit and interim costs for 21/22 internal audit £350 which were paid in March
0	7122	7122	Consultancy - fees for resumed neighbourhood plan £4906. Legal and land registry fees for village hall £2216
91	1464	1373	Defibrillator - new defibrillator for Eagle Crescent and 2 new battery packs
2982	69060	66078	Planned works - New play equipment at Eagle Crescent
0	2878.16	2878.16	Repayment of grant to Locality £2278.16 at year end and £600 grant for St Thomas a Becket under LGA 1972 s144
3699	1121	-2578	Playground maintenance - decrease in costs for year
8826	5197	-3629	Grounds maintenance - decrease in costs for year
3008	6029	3021	Grants - increase in community grants paid under LGA 1972 S137
0	61	61	Bank charges new account Unity
39532	39529	-3	All other spending with minimal changes
Total	59233	132871.16	73638.16

Table 8 Box 9 Fixed Assets

Total fixed assets inc. long term investments

2021/22	97242	2022/23	160627
		Difference	63385
		% Change	65% Yes explain

Use the table below to breakdown your explanation

(include any new additions or sold assets which should be reflected in other receipts or other payments)

	2021/22 £	2022/23 £	Difference	Explanation (Ensure each explanation is quantified)
	0	62525	62525	<i>New play equipment at Eagle Crescent</i>
	975	975	0	Replacement defibrillator Eagle Crescent
	0	240	240	New signage at Parkfield
	0	620	620	new computer and printer
Total	975	64360	63385	

EXPLANATION FOR 'HIGH' RESERVES

Table 9 Explanation of high reserve

Reserves

Box 7	135015	Precept	87026		
		Do reserves exceed 2 x Precept?	No		
				£	£
Earmarked reserves:				£	
	CIL		5832		
	Play equipment reserve		45000		
	Neighbourhood plan Village hall project		6500		
	Woodland tree work/ash die back		5000		
	Professional/legal fees		7500		
	Financial contingency		5000		
	Parkfield turning circle		35000		
	Election		10000		
					123582
General reserve			11432		11955
Total reserves (must agree to Box 7)					135014

PUCKLECHURCH PARISH COUNCILLOR ATTENDANCE AT MEETING BETWEEN 01/04/22 – 31/03/23

Table 10 councillor attendance

A = advisory		In attendance			Absent apologies accepted	Absent				
Date	Cllr G Boyle	Cllr L English	Cllr C Phillips	Cllr R Dunning	Cllr N Anscombe	Cllr A Hemmings	Cllr D Molloy	Cllr J Bailey	Cllr D Freestone	Cllr J Hawkins
6/04/22 Advisory										
20/04/22										
4/05/22										
18/05/22			Resigned							
15/06/22										
20/07/22										
17/08/22										
5/10/22										
16/11/22										
7/12/22										
18/01/23										
15/02/23										
15/03/23										

GENERAL INFORMATION FOR 2020-2021

INTEREST AND INVESTMENT INTEREST

	2022	2023
	£	£
Interest income – general funds	3.02	132.61

TENANCIES

During the year the Council did not hold any tenancies

PUBLICITY

Under section 5 of the Local Government Act 1986 the council did not incur any expenditure for publicity.

PENSION

	2022	2023
	£	£
Contributions made on behalf of employees	351.39	464.68

FREEDOM OF INFORMATION

The Council received no requests under the freedom of information for the period 01/04/22 – 31/03/23.

STAFFING COSTS

The total staffing costs for the year amounted to £24,010 (2022: £19,970)

GRANTS AND DONATIONS FOR THE YEAR ENDING 31/03/22

Table 11 Breakdown of grants and donations as at 31/03/22

Grants made under S137 2022/23.		
Pucklechurch Community Association	New shower heads	£500.00
Scouts	Repairs to boys toilets	£250.00
Memory Café	Support for residents impacted by dementia	£480.00
Green Transport	Mobility equipment	£194.20
PCA	Roof repairs	£1,000.00
Pucklechurch cricket club	Training nets	£900.00
Allotments Association	Composting toilet	£500.00
Tower playgroup	Insurance	£450.00
1st Pucklechurch Beavers	Cooker	£450.00
Good Neighbours	Insurance	£200.00
Revel	Printing	£655.00
Pucklechurch playgroup	Sensory equipment	£450.00
	Total under S137	£6,029.20
Donations under LGA 1972 S144		
St Thomas a Becket	Christmas lighting to encourage tourism	£600.00
	Total under S144	£600.00
	Total grants	£6,6029.20

Bank statements as at year end 31/03/22:

General account

Table 12 NatWest current account as at 31/03/23

NatWest		Current Account		
Date	Details	Withdrawn	Paid in	Balance
4 Mar 2023	BROUGHT FORWARD			65,583.63
7 Mar	Direct Debit PNET1822180-1 ✓	20.60		65,563.03
8 Mar	Automated Credit EDF ENERGY 671067502741 ✓		150.00	
	Direct Debit 02 05412111/001 ✓	16.08		65,696.95
14 Mar	Direct Debit 707 LIMITED ✓	52.51		65,644.44
17 Mar	Direct Debit C-PUC001 ICO ✓	35.00		65,609.44
21 Mar	Direct Debit ZA105729 NEST ✓	106.19		65,503.25
3 Apr	Direct Debit IT000000793489 EDF ENERGY ✓			

Savings account

Table 13 Business reserve account as at 31/03/23

NatWest		Business Reserve Account		
Date	Details	Withdrawn	Paid in	Balance
2 Apr 2022	BROUGHT FORWARD			30,147.77
29 Apr	Interest 29APR GRS 25234021		2.10	30,149.87
31 May	Interest 31MAY GRS 25234021		2.64	30,152.51
30 Jun	Interest 30JUN GRS 25234021		2.48	30,154.99
29 Jul	Interest 29JUL GRS 25234021		2.40	30,157.39
31 Aug	Interest 31AUG GRS 25234021		2.73	30,160.12
30 Sep	Interest 30SEP GRS 25234021		5.45	30,165.57
31 Oct	Interest 31OCT GRS 25234021		9.84	30,175.41
30 Nov	Interest 30NOV GRS 25234021		17.36	30,192.77
30 Dec	Interest 30DEC GRS 25234021		19.85	30,212.62
31 Jan 2023	Interest 31JAN GRS 25234021		21.19	30,233.81
28 Feb	Interest 28FEB GRS 25234021		20.87	30,254.68
31 Mar	Interest 31MAR GRS 25234021		25.70	30,280.38

Table 14 Unity balance as at 31/03/23

30/03/2023	Faster Payment Debit	B/P to: Groundwork UK	£2,278.16	£0.00	£43,241.48
30/03/2023	Faster Payment Debit	B/P to: Andrea Pellegram	£4,277.81	£0.00	£38,963.67
30/03/2023	Faster Payment Debit	B/P to: Daphne Dunning	£139.99	£0.00	£38,823.68
30/03/2023	Credit	HARRIS SHEP T/AS	£0.00	£300.00	£39,123.68
31/03/2023	Credit	FENNE K S	£0.00	£20.00	£39,143.68
31/03/2023	Fee	Service Charge	£24.75	£0.00	£39,118.93

Fixed Assets owned by Pucklechurch Parish Council as at 31.03.23

Table 15 list of fixed assets

Fixed Assets owned by Pucklechurch Parish Council as at 31st March 2023

Date Acquired	Description	Value at time of purchase	Value for Insurance purposes	Land
11.12.1998	St Aldam's Drive land Received from HM Prison Services	1.00		1.00
09.07.1968	Burial Ground Purchased from Vicarage	2150.00		2150.00
17.07.1958	Parkfield Rank Land used for play area date and value taken from only Registration documents found on file	50.00		50.00
18.08.1936	Recreation Field	945.00		945.00
	Scout Hut (No deeds found)	1.00		
	Village Hall (no deeds found)	1.00		
07.07.1980	Land Received from Secretary of Defence Eagle Crescent	1500.00		1500.00
01.12.1895	Allotments & Woodlands (no deeds found)	1.00		1.00
	2 planters		582.80	
	Bus shelter Abson Road O/S Church		5540.55	
	Bus shelter Oaktree Avenue South Side		5540.55	
	Bus shelter Abson Road O/S Village hall		5320.48	
	Bus shelter Oaktree Avenue North Side		5320.48	
	Bus shelter Shortwood Road		2640.89	
	Bus shelter Shortwood Road		2640.89	
	Bus shelter Main Road Shortwood		2640.89	
	Bus shelter Goldfinch Way		4913.50	
	Bus shelter Kestrel Drive/Merlin		4492.16	
	Community Defibrillator & Box Village hall		2286.60	
	Community Defibrillator & Box Village Café		2286.60	
	Community Defibrillator & box Pucklechurch Social Club		2286.60	
	Community Defibrillator, stand & box Eagle Crescent		3286.60	
01/10/2022	Community Defibrillator broken and removed from service		-974.95	
	Community Defibrillator & Box Shortwood Road		2286.60	
	Community Defibrillator, stand & box Parkfield Rank		3286.60	

	Telephone Box purchased for £1.00		1.00	
	Play Equipment Shortwood see below		1.00	
	Play equipment St Aldams see below		1.00	
	Play equipment Recreation field see below		1.00	
	Play equipment Becket Court see below		1.00	
	Concrete shed		3700.34	
	Memorials Millennium stone		1.00	
	Trees		1.00	
	Other ground surfaces was insured for and play equipment		22495.08	
	Natural Sports Surface		2575.00	
22.01.15	Community Centre and Shortwood Noticeboards		6645.48	
05.09.18	Tree seat Recreation ground		890.00	
27/08/2021	Playground signage		927.75	
20/09/2022	Eagle Crescent play equipment		62525.00	
19/10/2022	Replacement defibrillator Eagle Crescent		974.95	
19/12/2022	Signage Parkfield turning circle		240.00	
27/03/2023	HP laptop FQ4006NA and printer 7220 bundle		620.00	

	4649.00	155978.44
Total Assets	160627.44	