

Meeting Date: 15/05/2023

Title: **Finance Report to 31/03/2023**  
**End of the 2022/23 Financial Year**

Submitted by: Clerk and Responsible Financial Officer

**Purpose of the report:**

To update members of the Council's financial position to the end of March 2023 and to seek approval of the accounts to that date.

**Recommendations:**

1. Approve the end of year Financial Report.

# Receipts for the period 1st April 2022 to 31st March 2023.

Bank		Income Streams					Totals	
Date	Reference	Details	RVBC Precept	VAT Repay	RVBC Grants	Other Grants		Sundry
04/04/2022	00204582	RVBC - 2022/23 precept	21,000					21,000
03/06/2022	Unity Bank	Balance as at 03/06/2022					100.00	100
15/09/2022	HMRC VTR	VAT Repayment		1,084.00				1,084
10/10/2022	accy049379	Concurrent Grant			915.00			915
14/10/2022	AP 2806765	Bio Diversity Grant from LCC				300.00		300
24/10/2022		Cllr E. Kinder (duplicate payment)					40.16	40
01/11/2022		Oaklea Garden Services (duplicate payment)					101.25	101
01/11/2022		Barrow Action Group (ring-fenced donation)					10,979.11	10,979
<b>Total:</b>			<b>21,000</b>	<b>1,084.00</b>	<b>915.00</b>	<b>300.00</b>	<b>11,220.52</b>	<b>34,520</b>

**Note 1:**

Switch from Barclays to Unity Trust occurred 17/06/22 = £27,015.32 Unity Trust bank had a balance of £100 on 16/06/22. Unity Trust Balance after Switch = £27,115.32

**Note 2: Barrow Action Group (ring-fenced donation).**

At the 5 December 2022 Council Meeting: RESOLVED THAT COUNCIL:

Agree to accept the funds as a charitable donation with the following conditions:

1. The donated funds will be ring-fenced, in that they will only be used to improve the parish amenity.
  2. Any suggestions made by the Chair of the Action Group, on how to spend the donated funds will be considered sympathetically by the Council.
  3. Any expenses incurred by the Council in the administration of the funds or as a consequence of increasing its revenues will be met from the ring-fenced funds.
- The above points were agreed by the two members (including the current Chair of the Barrow Action Group - Karen Heyworth) who were present at the meeting.

Payments for the period 1st April 2022 to 31st March 2023

Dates		(DD) = Direct Debit (UB) = Unity Bank		Administration Expenses					Amenity Expenses							
CHQ Stub	Bank Recon.	CHQ No.	Details	Clerk Salary	HMRC Tax/NIC	Home Use & Expenses	General Admin.	Website and IT Expenses	Other Expenses	Ground Maint. etc.	Playing Field	Other Expenses	Sundry Expenses	BAG	VAT	Total
	01/04/22	DD	Easy Web					24.00							3.60	27.60
04/04/22	14/04/22	100232	LALC: Membership Subscription						319.41						-	319.41
04/04/22	14/04/22	100233	Oaklea Garden Services							56.25					-	56.25
04/04/22	11/04/22	100234	Clerk: Use of Home, Mileage and other expenses			144.30										144.30
		100235	Void													-
04/04/22		100236	HMRC		427.20											427.20
04/04/22	20/04/22	100237	PM+M Payroll Solutions				55.50								11.10	66.60
		100238	Void													-
12/04/22	19/04/22	100239	Clerk: 3 months salary	1,708.80												1,708.80
12/04/22	09/05/22	100240	Whalley Educational Foundation (Meeting Room)						65.00							65.00
12/04/22	04/05/22	100241	Purchase of bunting										39.55		7.90	47.45
12/04/22	25/04/22	100242	RVBC: lease of land at rear of Old Row Barrow									100.00				100.00
12/04/22	25/04/22	100243	RVBC: Ground Maintenance							346.80					69.36	416.16
		100244	Void													-
		100245	Void													-
		100246	Void													-
	03/05/22	DD	Easy Web					38.00							7.60	45.60
17/05/22	19/05/22	100247	Oaklea Garden Services:							56.25					-	56.25
17/05/22	20/05/22	100248	Joti Ltd: Jubilee Bench:									556.66			111.33	667.99
17/05/22	31/05/22	100249	Whalley Educational Foundation (Meeting Room)						26.00							26.00
17/05/22	23/05/22	100250	Stuart McGregor: Painting Barrow sign							44.00						44.00
17/05/22	25/05/22	100251	RVBC: Emptying bins on playing field								416.00				83.20	499.20
	01/06/22	DD	Easy Web					38.00							7.60	45.60
		100252	Void (mistake of amount on cheque)													-
01/06/22	15/06/22	100253	AER Accountants						200.00							200.00
01/06/22	17/06/22	100254	Mulberry Tree Management - Tree Assessment						150.00						30.00	180.00
01/06/22	22/06/22	100255	Notice Board Company									906.00			181.20	1,087.20
01/06/22	09/06/22	100256	Joti Ltd:Bench (Trafford Gardens Bench)									427.09			85.42	512.51
01/06/22	07/06/22	100257	Oaklea (Wheel barrow + plants at Barrow Sign)							66.10						66.10
01/06/22	07/06/22	100258	Oaklea Gardening (Improve Trafford Gardens)							600.00						600.00
01/06/22	08/07/22	100259	Cllr. E. Kinder (plants near Jubilee Bench)							46.98						46.98
01/06/22	12/08/22	100260	Parishoner Margaret Farrent (plants under N/B)							21.16						21.16
	30/06/22	UB	UB Service Charge				18.00									18.00
	01/07/22	DD	Easy Web					38.00							7.60	45.60
	01/07/22	UB	Three months Salary - Clerk	1,872.00												1,872.00
	07/07/22	UB	Cllr. E. Kinder (teak oil x 2 for new benches)							23.20						23.20

Dates		(DD) = Direct Debit (UB) = Unity Bank		Administration Expenses						Amenity Expenses						
CHQ Stub	Bank Recon.	CHQ No.	Details	Clerk Salary	HMRC Tax/NIC	Home Use & Expenses	General Admin.	Website and IT Expenses	Other Expenses	Ground Maint. etc.	Playing Field	Other Expenses	Sundry Expenses	BAG	VAT	Total
	20/07/22	UB	HMRC		477.78											477.78
	20/07/22	UB	Whalley Educational Foundation						52.00							52.00
	20/07/22	UB	Oaklea Gardening Services							56.25						56.25
	20/07/22	UB	Clerk (Purchase of Wooden Planter)									46.58			9.32	55.90
	20/07/22	UB	Clerk (Expenses for three months)			251.37										251.37
	22/07/22	UB	Sabden PC (cost of tarmac on playing fields)								1,420.00					1,420.00
	22/07/22	UB	PM+M Payroll Solutions (three months)				27.75								5.55	33.30
	22/07/22	UB	Sabden PC (Lenghtman Scheme)									1,500.00				1,500.00
	01/08/22	DD	Easy Web					38.00							7.60	45.60
	09/08/22	UB	Clr. E Kinder (plants and sealer for planter)							40.16						40.16
	01/09/22	DD	Easy Web					38.00							7.60	45.60
	07/09/22	UB	Clr. E Kinder (plants and sealer for planter)							40.16						40.16
	07/09/22	UB	Oaklea Gardening Services (July)							56.25						56.25
	07/09/22	UB	Oaklea Gardening Services (August)							56.25						56.25
	07/09/22	UB	Play Inspection Company								69.50				13.90	83.40
	27/09/22	UB	RVBC: Spider bin installation								347.57					347.57
	30/09/22	UB	Clerk: 3 months salary	1,872.00												1,872.00
	30/09/22	UB	UB Service Charge				18.00									18.00
	03/10/22	DD	Easy Web					43.00							8.60	51.60
	06/10/22	UB	Microsoft 365 Annual Subscription					49.99							10.00	59.99
	06/10/22	UB	Oaklea Gardening Services (September plus extras)							101.25						101.25
	17/10/22	UB	HMRC Cumbernauld		477.78											477.78
	01/11/22	DD	Easy Web					43.00							8.60	51.60
	01/11/22	UB	Purchasing 'Tommies' Remembrance Sunday										209.65		41.94	251.59
	01/11/22	UB	Altham Parish Council										50.00			50.00
	01/11/22	UB	PM+M Payroll Solutions (three months)				27.75								5.55	33.30
	01/11/22	UB	Clerk: Use of Home, Mileage and other expenses			292.60										292.60
	01/11/22	UB	Whalley Educational Foundation (Meeting Room)						26.00							26.00
	01/11/22	UB	Clr. E Kinder (plants)							20.95						20.95
	01/11/22	UB	Clr. E Kinder (wooden planter x2)							19.00						19.00
	01/11/22	UB	Oaklea Gardening Services							56.25						56.25
	01/11/22	UB	Oaklea Gardening Services							101.25						101.25
	07/11/22	UB	Proludic (spare parts 1)								66.72				13.34	80.06
	07/11/22	UB	Proludic (spare parts 2)								85.18				17.04	102.22
	07/11/22	UB	Clr. D. Chiappi (flowers for Jean Brown illness)										54.50			54.50
	28/11/22	UB	RBL Poppy Appeal										25.00			25.00
	01/12/22	DD	Easy Web					43.00							8.60	51.60
	05/12/22	UB	Christmas Tree										225.00			225.00

Dates		(DD) = Direct Debit (UB) = Unity Bank								Administration Expenses			Amenity Expenses						
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	12/12/22	UB	Oaklea Gardening Services							56.25						56.25			
	12/12/22	UB	C Ball Forestry (tree felling)							400.00					80.00	480.00			
	12/12/22	UB	Donation to Barrow Brownies										100.00			100.00			
	12/12/22	UB	Whalley Educational Foundation (Meeting Room)						26.00							26.00			
	30/12/22	UB	Clerk: 3 months salary	1,872.00												1,872.00			
	31/12/22	UB	UB Service Charge				18.00									18.00			
	03/01/23	DD	Easy Web					43.00							8.60	51.60			
	05/01/23	UB	HMRC Cumbernauld		476.97											476.97			
	18/01/23	UB	PM+M Payroll Services (three months)				27.75								5.55	33.30			
	01/02/23	DD	Easy Web					43.00							8.60	51.60			
	10/02/23	UB	Whalley Educational Foundation (Meeting Room)						26.00							26.00			
	10/02/23	UB	PM+M Payroll Services (three months to April)				27.75								5.55	33.30			
	16/02/23	UB	RVBC Grounds Maintenance (annual payment)							357.20					71.44	428.64			
	21/02/23	UB	Coronation Bench - (BAC Funds)											620.00	40.00	660.00			
	01/03/23	DD	Easy Web					43.00							8.60	51.60			
	22/03/23	UB	BHIB (Insurance)						777.39							777.39			
	22/03/23	UB	Cllr. D Chiappi (Gift for Jean Brown Retirement)										99.97			99.97			
	22/03/23	UB	Dan's Lawn and Gardening Services (Contract)							56.00						56.00			
	22/03/23	UB	Dan's Lawn and Gardening Services (Plants)							25.49						25.49			
	22/02/23	UB	Clerk: 3 months salary	1,872.00												1,872.00			
	31/03/23	UB	UB Service Charge				18.00									18.00			
<b>TOTALS</b>				<b>9,196.80</b>	<b>1,859.73</b>	<b>688.27</b>	<b>238.50</b>	<b>521.99</b>	<b>1,667.80</b>	<b>2,703.45</b>	<b>2,404.97</b>	<b>3,536.33</b>	<b>803.67</b>	<b>620.00</b>	<b>991.89</b>	<b>25,233.40</b>			

Check Sum: 25,233.40

# Summary of Receipts and Payments

	£	
Balance brought forward at 1st April 2022:	12,384	
Add total <b>receipts</b> to date:	34,520	
Less total <b>payments</b> to date:	(25,233)	
<b>Balance:</b>	<b>21,670.44</b>	<i>If these two figures are different an explanation is required.</i>
	£	
<b>Unity Trust Bank Balance as at 31/03/23:</b>	<b>21,670.44</b>	

# Comparisons as at 31/03/2023

	FINAL ACCOUNTS 2021/22	AGREED BUDGET 2022/23	ACCOUNTS TO DATE 2022/23
<b>INCOME</b>	<b>£</b>	<b>£</b>	<b>£</b>
RVBC Precept:	14,430	21,000	21,000
RVBC Grants:	1,111	0	915
HMRC VAT Refunds:	290	0	1,084
Sundry and Other Income:	113	0	541
<b>Barrow Action Group:</b>	<b>0</b>	<b>0</b>	<b>10,979</b>
	<b>15,944</b>	<b>21,000</b>	<b>34,520</b>
<b>EXPENDITURE</b>			
<b>Administration Expenses:</b>	<b>£</b>	<b>£</b>	<b>£</b>
Clerk's salary:	5,044	7,488	9,197
HMRC: Employers Tax and NIC:	64	1,950	1,860
Clerk expenses: Home use, mileage etc.:	785	650	688
General Administration:	0	200	239
Website and email hosting, software/hardware:	216	600	522
General Costs - Insurance:	1,009	1,200	777
General Costs - Audit fees:	200	200	200
General Costs - Legal fees:	35	0	0
General Costs - Room hire etc.:	25	200	371
General Costs - LALC Subscripton:	279	290	319
	<b>7,657</b>	<b>12,778</b>	<b>14,173</b>
<b>Amenity Expenses:</b>	<b>£</b>	<b>£</b>	<b>£</b>
General maintenance: Parish lengthsman etc.:	1,500	1,500	1,500
Car park rental: RVBC:	100	100	100
Car park - maintenance:	0	400	0
Playing field - improvements:	15	2,500	1,420
Playing field - inspections:	68	100	70
Playing field - maintenance:	1,404	400	152
Playing field - bin emptying RVBC:	398	500	764
Ground maintenance - grass cutting RVBC:	0	420	704
Trafford Gardens - ground maintenance:	0	700	1,120
Amenity capital spend (benches etc.):	0	700	1,936
General maintenance and improvement:	692	1,500	879
	<b>4,177</b>	<b>8,820</b>	<b>8,645</b>
<b>Sundry Expenses:</b>	<b>£</b>	<b>£</b>	<b>£</b>
Burial Committee precept:	145	145	0
Christmas trees, lights and bunting:	300	400	265
Remembrance Sunday - wreath etc.:	25	25	235
Defibrillator costs:	10	200	0
Sundry expenses:	0	200	304
	<b>480</b>	<b>970</b>	<b>804</b>
<b>BAG</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure to date:	0	0	620
Balance:	<b>0</b>	<b>0</b>	<b>10,359</b>
<b>VAT on Expenses to be Reclaimed:</b>	<b>222</b>	<b>0</b>	<b>992</b>
<b>Total Expenditure:</b>	<b>£ 12,536</b>	<b>£ 22,568</b>	<b>£ 25,233</b>
<b>SUMMARY:</b>	<b>£</b>	<b>£</b>	<b>£</b>
Income:	15,944	21,000	34,520
Expenditure:	(12,536)	(22,568)	(25,233)
	<b>3,408</b>	<b>(1,568)</b>	<b>9,286</b>
<b>BALANCE:</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward at 1 April:	8,975	12,384	12,384
Add surplus / less deficit from year:	3,408	(1,568)	9,286
Balance carried forward:	<b>12,384</b>	<b>10,816</b>	<b>21,670</b>