

For Decision



Meeting Date: 02/06/2025

Title: **Finance Report**

Submitted by: Clerk and Responsible Financial Officer

Purpose of the report:

To seek approval of the accounts for the 2024/25 financial year.

Recommendations:

1. Approve the Report and specifically the:
2. Payments.
3. Reconciliation of Receipts and Payments.

Receipts for the period 1st April 2024 to 31st March 2025

Bank Date	Invoice Date	Invoice Reference	Customer	Details	Income Streams						Totals
					RVBC Precept	VAT Repay	RVBC Grants/Other	Other Grants - small	Other grants - large	Sundry	
08/04/2024	02/04/2024	00204582	Ribble Valley Borough Council	Precept payment 24/25	28,341.00						28,341.00
09/06/2024	17/06/2024	3398224	Lancashire County Council	Bio Diversity and PROW 24/25				800.00			800.00
24/07/24	03/07/24	Refund	Information Commissioners Office (I	refund - overpayment of ICO						40.00	40.00
10/09/2024	25/07/2024	BPC24/01	Dennis Townson	Rental 2 x garages Barrow Car Park upto March 25						100.00	100.00
05/08/2024	30/07/2024	XRV126000107683	HMRC	VAT Refund PE 31.3.24		262.08					262.08
15/08/2024	07/08/2024	XRV126000107683	HMRC	VAT Refund PE 31.06.24		1,411.22					1,411.22
19/08/2024	10/06/2024	accy054836	Ribble Valley Borough Council	Barrow in Bloom			50.00				50.00
28/10/24	20/09/24	INV-1409/DET_103226	Miller Goodall	Refund - overpayment						1,320.00	1,320.00
23/09/2024	10/09/2024	204582	Ribble Valley Borough Council	CCTV, litter, parks/playarea, lengthsman			1,370.00				1,370.00
18/12/2024	17/12/2024	BPC UKSPF 1	Ribble Valley Borough Council	1st claim UKSPF - Village Hall					102,461.69		102,461.69
20/01/2025	05/01/2025	RR2C-FXPV-98UX	HMRC	VAT Refund PE 31.12.24		18,167.96					18,167.96
19/02/2025	18/02/2025	BPC UKSPF 2	Ribble Valley Borough Council	2nd claim UKSPF - Village Hall					67,733.75		67,733.75
31/03/2025	21/02/2025	XRV126000107683	HMRC	VAT Refund PE 28.2.25		13,656.44					13,656.44
14/03/2025	14/03/2025	BPC UKSPF 3	Ribble Valley Borough Council	3rd claim UKSPF - Car Park					51,100.00		51,100.00
17/03/25	28/02/25	Credit note	Cadent Gas	Refund for overpayment						280.80	280.80
27/03/2025	27/03/2025	BPC UKSPF 45	Ribble Valley Borough Council	4th and final claim UKSPF - Village Hall					69,954.56		69,954.56
19/03/2025	15/03/2025	XRV126000107683	HMRC	VAT Refund PE 31.3.25		11,199.66					11,199.66
Total:					28,341.00	44,697.36	1,420.00	800.00	291,250.00	1,740.80	368,249.16

		Administration Expenses														Amenity Expenses			Old Row		
Invoice Date	Invoice No	Payee	Narrative	Pmt	Folio No.	Clerk Salary	HMRC Tax/NIC	Home Use & Expenses	General Admin.	Website and IT Expenses	Other Admin. Expenses	Garden Maintenance	Playing Field	Other Expenses	Sundry Expenses	BAG	W/Path	Admin	Build	VAT	
27/03/24	27/03/24	Stuart Greenwood	Labour March 24	BP	1							120.40									
27/03/24	27/03/24	Stuart Greenwood	Compost & Plants March 24	BP	1							70.00									
27/03/24	ST/jjh/807606-002	Watson Ramsbottom Solicitors	POA 23-25 Old Row Barrow	BP	2													500.00			
01/04/24	01-477	Easy Web Sites	Web Hosting & Email April 24	DD	3					47.30										9.46	
03/04/24	JM2564	Whalley Education Foundation	Room Hire 11.3.24	BP	4				26.00												
04/04/24	04/04/24	Mike Hill	Expenses to end of March 24	BP	5			145.75													
01/04/24	sdebt29122	Ribble Valley Borough Council	Annual Charge for weekly bin emptying 1.4.24 to 31.3.24	BP	6								485.34							97.06	
01/04/24	sdebr22313	Ribble Valley Borough Council	Lease of land Old Row Barrow - annual charge	BP	7									100.00							
04/04/24	ST/jjh/807606-002	Watson Ramsbottom Solicitors	POA 23-25 Old Row Barrow	BP	2													800.17		160.03	
08/04/24	09/09/39	Lancashire Association of Local Councils	Membership Subscription Apr 24 to March 25	BP	8						343.71										
31/03/24	120PF023893912503	HMRC Cumbernauld	PAYE Qtr. Ending March 24	BP	9		652.73														
22/03/24	153887	PM&M Chartered Accountants	Payroll Services quarter ending March 24	DD	10				27.75											5.55	
31/03/24	Barrow2023/24	Sabden Parish Council	Contribution Lengthsman Scheme 2023/24	BP	11								780.00								
24/04/24	08/06/16	Mortimers Chartered Building Surveyors	Structural Survey Report 23-25 Old Row Barrow	BP	12													600.00		120.00	
01/05/24	01-477	Easy Web Sites	Web Hosting & Email May 24	DD	3					47.30										9.46	
01/05/24	BPC/09/April/24	Stuart Greenwood	Garden Services April 24	BP	13							134.00									
03/05/24	03/11/00	Simon Gill	Fabricate lifebelt frame barrowbrook estate	BP	14									50.00							
13/05/24	INV-2024-010	AP Landscaping Ltd	April 24 Labour and 2 hours May 24 Labour Football Nets	BP	15								314.42								
17/05/24	1123	AER Accountants Ltd	Internal Audit fees 2023/24	BP	16				200.00												
01/06/24	01-477	Easy Web Sites	Web Hosting & Email Jun 24	DD	3					47.30										9.46	
31/05/24	BPC/10/May/24	Stuart Greenwood	Compost & Plants May 24	BP	17							25.00									
31/05/24	BPC/10/May/24	Stuart Greenwood	Labour May 24	BP	17							70.00									
04/06/24	INV-372447	Stuart Greenwood	Bark for TG	BP	18							131.99								33.00	
28/05/24	INV 3677	ITUS Security Systems	CCTV Maintenance 28.5.24 to 27.5.25	BP	19						555.00									111.00	
21/06/24	ZZWS00163401	Mike Hill	Reimbursement - Planning Fee for 23-25 Old Row Barrow	BP	20													289.00			
14/06/24	123	Read Design Ltd	Preparation planning application 23-25 Old Row Barrow	BP	21													2,040.00			
30/06/24	30/06/24	Mike Hill	Salary April, May & June 24	BP	22	2288.00															
03/06/24	03/02/00	Unity Bank	Charges 5.3.24 to 3.6.24	DD	23				18.00												
	POA	PM&M Chartered Accountants	POA - Payment made in error	BP	24																
26/06/24	BPC/11/June/24	Stuart Greenwood	Jun-24	BP	25							70.00									
26/06/24	BPC/11/June/24	Stuart Greenwood	Additional Hour labour	BP	25							20.00									
28/06/24	020194	Curry's	Lap top & Software for Parish Clerk	BP	26					739.78										147.96	
29/06/24	INV-2024-014	AP Landscaping Ltd	Football clips - June	BP	27							5.59									
29/06/24	INV-2024-014	AP Landscaping Ltd	June Labour	BP	27							108.00									
01/07/24	01-477	Easy Web Sites	Web Hosting & Email Jul 24	DD	3					47.30										9.46	
03/07/24	ZB576439	Information Commissioners Office (ICO)	Subscription up to 1.8.25	BP	28				40.00												
30/06/24	120PF023893912503	HMRC Cumbernauld	PAYE Qtr. Ending June 24	BP	29		652.73														
27/03/24	ST/jjh/807606-002	Mike Hill	Building Regs Fees/Inspection reimbursement	BP	30													533.33		106.67	
27/06/24	157120	PM&M Chartered Accountants	Payroll Services quarter ending June 24	DD	31				27.75											5.55	
30/06/24	BPC 02-2024	Mike Hill	Expenses - Project Officer 8.4.24 TO 30.6.24	BP	32			159.70													
03/07/24	Refund	Information Commissioners Office (ICO)	Duplicate payment refunded 30.7.24. See folio 28/inv ZB576439	BP	33																
23/07/24	ST/jjh/807606-002	Watson Ramsbottom Solicitors	Professional Charges Transfer Old Row	BP	2													2,694.00		535.00	
28/09/24	126	Read Design Ltd	Preparation Proposed scheme drawings & planning change of use 23-25 Old	BP	35													900.00			
29/06/24	INV-2024-027	AP Landscaping Ltd	01/07/2024 - overpayment CHECK was paid twice in June?	BP	36																
10/07/24	JM2649	Whalley Education Foundation	Room Hire June 24	BP	37				28.00												
10/07/24	sdebt23345	Ribble Valley Borough Council	Trafford Gardens weeding	BP	38							43.36								8.60	
30/07/24	BPC/12/July/24	Stuart Greenwood	01/07/2024 - CHECK, POSSIBLY OVERPAYMENT	BP	39							90.00									
31/07/24	120PF023893912504	HMRC Cumbernauld	P32 July 24	BP	40		241.17														
31/07/24	31/07/24	Mandy Richardson	Salary July 24	BP	41	818.40															
22/07/24	22/07/24	Mandy Richardson	Clerks Expenses up to 22.7.24	BP	42			37.15													
31/07/24	31/07/24	Mike Hill	Salary July 24	BP	43	343.20															
01/08/24	01-477	Easy Web Sites	Web Hosting & Email Aug 24	DD	3					44.00										8.80	
31/07/24	120PF023893912504	HMRC Cumbernauld	P32 July 24	BP	44		85.80														
03/08/24	AF710	CFA Fitch Limited	Old Row site assmt/design& proposed alterations	BP	45														450.00	90.00	
22/07/24	130	Read Design Ltd - Stage 4	Old Row site preparation of drawings/work spec/building control submission	BP	46													3,120.00			
08/08/24	JM2681	Whalley Education Foundation	Room Hire July 24	BP	47				28.00												
16/08/24	INV-2024-020	AP Landscaping Ltd	Aug-24	BP	48							108.00									
21/08/24	21/08/24	Mike Hill	Salary August 24 - Project Officer	BP	49	343.20															
21/08/24	21/08/24	Mandy Richardson	Salary August 24	BP	50	856.14															
21/08/24	NOS73ND	Roy Cattermole Tree Services	Removal of Rowan Trees - Trafford Gardens	BP	51									280.00						56.00	
03/09/24	BPC/13/August/24	Stuart Greenwood (Aug)	August Invoice	BP	52							70.00									
30/08/24	ST/jjh/807606-002	Watson Ramsbottom Solicitors	OSI Charge E10 + E2 Vat +disbursement E3 less E4 on Account	BP	2													13.00		2.00	
02/09/24	01-477	Easy Web Sites	Web hosting and & Email Sept 24	DD	3					44.00										8.80	
14/08/24	5500317054/A	ENW Ltd	Reconnection of Electricity Old Row	BP	53													2,943.98		588.80	
11/09/24	ST/jjh/807606-002	Watson Ramsbottom Solicitors	Completion Statement	BP	2													259.00		52.00	
22/07/24	120PF023893912505	HMRC Cumbernauld	P32 August 24	BP	54		345.56														

Summary of Receipts and Payments

	£	
Balance carried forward at 1st April 2024:	18,115.52	
Add total receipts to date:	368,249.16	
Less total payments to date:	362,172.62	
Balance:	24,192.06	
	£	
Unity Trust Bank Balance as at 31/3/25:	24,192.06	0.00
<i>Difference =</i>		

Cash Flow Forecast for the period 1st April 2024 to 31st March 2025

		Actual													
INCOME	Stream	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Total	
1	RVBC Precept	Precept	28,341.00											28,341.00	
2	RV in Bloom	RVBC Grant				50.00								50.00	
3	HMRC VAT Return	VAT Repay				1,673.30					18,167.96		24,856.10	44,697.36	
4	Concurrent Funding	RVBC Grant					1,370.00							1,370.00	
6	S106 Contribution	RVBC Grant												0.00	
7	Other Income	Other				40.00		100.00			1,320.00		280.80	1,740.80	
8	Other Funding	LCC			800.00									800.00	
		UKSPF: VH								102,461.69		67,733.75		240,150.00	
		UKSPF: CP											51,100.00	51,100.00	
Totals:			28,341.00	0.00	800.00	40.00	1,723.30	1,470.00	0.00	0.00	103,781.69	18,167.96	67,733.75	146,191.46	368,249.16

		Actual												Forecast	
EXPENDITURE	Stream	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Total	
20	IT and Easy Websites	Admin. Exp.	56.76	56.76	56.76	56.76	52.80	52.80	52.80	52.80	52.80	52.80	52.80	52.80	649.44
21	BAG Expenditure	BAG													0.00
22	RVBC Payments	Other Exp	682.40							72.50				754.90	
23	LALC Subscription	Sundry Exp.	343.71											343.71	
24	Accountant and PKF LJ	Admin. Exp.		200.00				252.00						452.00	
25	Office Consum/Licenses	Admin. Exp.				887.74								24.84	
26	Clerk Salary	Staff Costs			2,288.00	818.40	856.14	856.14		2,305.98	856.14	855.94	856.14	9,692.88	
	Project Officer Salary	Staff Costs				343.20	343.20			228.82	114.41			1,029.63	
27	Defibrillator/Lifebelt	Sundry Exp.		50.00										50.00	
28	Bank charges	Admin. Exp.			18.00			18.00	5.40	6.00	6.00	6.00	6.00	71.40	
29	HMRC Income Tax	Staff Costs	652.73			893.90	85.95	345.56	345.56		393.56	245.16	461.52	3,423.94	
30	Payroll services	Admin. Exp.	33.30			66.60		73.05			18.00			214.95	
31	Clerk Expenses	Staff Costs	145.75			196.85		46.75		135.73				592.83	
32	Trafford Gard/Amenity etc.	Amenity Exp.	190.40	134.00	259.99	231.96	406.00	70.00		70.00	70.00	215.80	110.83	1,828.98	
33	Insurance	Admin. Exp.							329.46					329.46	
34	Room Hire	Admin. Exp.	26.00			28.00	28.00	28.00	28.00		28.00	28.00	28.00	222.00	
35	Lengthsman/Other Maint	Grnd Maint	780.00	314.42		227.18	108.00	108.00		304.70			158.00	2,000.30	
36	GDPR/Training/Other Subs	Sundry Exp.				80.00								80.00	
37	CCTV	Other Exp.			666.00									666.00	
38	NPower	Other Exp.												0.00	
39	Other Legal	Admin. Exp.												0.00	
40	Playing Fields	Amenity Exp.						99.00					819.83	918.83	
41	Xmas/Remembrance/other	Sundry Exp.						50.00		250.00				300.00	
42	Woodland Path	W/Path												0.00	
43	Old Row - Admin.	Old Row	2,180.20		2,329.00	4,773.00	3,660.00	5,174.78	2923.62		2,972.00	610.68	1,470.00	4,239.60	
44	Old Row - Build	Old Row									97,766.09		80,669.82	65,000.00	
45	Old Row - car park	Old Row												63,870.00	
Totals:			5,091.25	755.18	5,617.75	8,603.59	5,540.09	7,025.08	3,906.34	433.50	104,208.98	2,001.19	84,737.71	134,251.96	362,172.62

2024/25 FORECAST	£
Forecast Income	368,249
Forecast Expenditure	362,173
Forecast Balance 2024/25	6,077

EOY 2025 FORECAST	£
Balance at 14/3/2025	24,192
Forecast Income - Mar 25	146,191
Forecast Spend - Mar 25	134,252
Balance EOY	36,132
EOY Forecast less BAG Funds	36,132

For reference:
Balance EOY 2023/24 = £18,116
Balance EOY 2023/24 less BAG Funds = £14,083

2024-2025 - Unity Trust Bank Statements												
DETAILS	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Balance b/forward from 31 March 2023:	18,115.52	41,365.27	40,610.09	35,792.34	27,228.75	23,411.96	17,856.88	13,950.54	13,517.04	13,089.75	29,256.52	12,252.56
Income 2024/25:	28,341.00	0.00	800.00	40.00	1,723.30	1,470.00	0.00	0.00	103,781.69	18,167.96	67,733.75	146,191.46
Expenditure 2024/25:	5,091.25	755.18	5,617.75	8,603.59	5,540.09	7,025.08	3,906.34	433.50	104,208.98	2,001.19	84,737.71	134,251.96
Balance :	41,365.27	40,610.09	35,792.34	27,228.75	23,411.96	17,856.88	13,950.54	13,517.04	13,089.75	29,256.52	12,252.56	24,192.06
Unity Trust Statement Balance:	41,365.27	40,610.09	35,792.34	27,228.75	23,411.96	17,856.88	13,950.54	13,517.04	13,089.75	29,256.52	12,252.56	24,192.06
Statement Date:	30/04/24	31/05/24	30/06/24	31/07/24	31/08/24	30/09/24	31/10/24	30/11/24	31/12/24	31/01/25	28/02/25	31/03/25

BAG Fund - Summary of Expenditure

	£
Total BAG Fund	10,979.11
Gross Expenditure to 31 March 2023:	660.00
Gross balance carried forward to April 2023:	10,319.11
Gross Expenditure April 2023 to 31 March 2024:	6,286.40
Net Expenditure April 2023 to 31 March 2024:	5,813.67
Gross balance carried forward to April 2024:	4,032.71
Gross Expenditure April 2024 to 31 March 2025:	4,032.71
Net Expenditure April 2024 to 31 March 2025:	0.00
Gross Balance at 31/5/25:	0.00

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. That the donated funds will be ring-fenced, in that they will only be used to improve the parish amenity.
2. That suggestions made by the Chair of the Action Group, on how to spend the donated funds will be considered sympathetically by the Council.
3. That additional 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.