

For Decision



Meeting Date: 22/05/2024

Title: **Finance Report**

Submitted by: Clerk and Responsible Financial Officer

Purpose of the report:

To seek approval of the accounts for the 2023/24 financial year.

Recommendations:

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

Receipts for the period 1st April 2023 to 31st March 2024.

Bank		Income Streams					Totals	
Date	Reference	Details	RVBC Precept	VAT Repay	RVBC Grants/Other	Other Grants		Sundry
11/04/2023	052253	RVBC - Precept payment	22,692.00					22,692.00
17/04/2023	204582	RVBC - Coronation Grant			500.00			500.00
03/07/2023	BPC 23/01	Rental of 2 domestic garages on Barrow Car Park					100.00	100.00
07/07/2023		LALC Refund					315.57	315.57
17/07/2023	034875	RVBC S106 Contribution			2,960.00			2,960.00
07/08/2023	256479	Ribble Valley in Bloom			45.00			45.00
21/09/2023	3189475	Bio-diversiy Grant from LCC				300.00		300.00
02/10/2023	accy053475	Concurrent Grant			1,151.00			1,151.00
07/12/2023	XRV126000107683	HMRC VTR		3,196.84				3,196.84
26/02/2024		S106 Contribution			3,910.00			3,910.00
Total:			22,692.00	3,196.84	8,566.00	300.00	415.57	35,170.41

Payments made for the period 1st April 2023 to 31st March 2024

Dates	Details	Administration Expenses					Amenity Expenses					BAG	VAT	Total
		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			
03/04/23	Easy Web					43.00							8.60	51.60
05/04/23	Dan's Lawn and Gardening Services (Plants)							19.89						19.89
05/04/23	Dan's Lawn and Gardening Services (Plants)							45.00						45.00
05/04/23	Stone Mason - Deposit											300.00		300.00
11/04/23	HMRC Cumbernauld		476.97											476.97
11/04/23	Dan's Lawn and Gardening Services (Contract March)							56.00						56.00
12/04/23	RVBC: Lease of land at back of car park									100.00				100.00
14/04/23	LCC: SpiD back plates investigation and consent									70.00				70.00
02/05/23	Easy Web					46.00							9.20	55.20
12/05/23	RVBC: Emptying of bins on Playing Fields								459.32				91.86	551.18
16/05/23	AER Accountants (Internal Audit)													200.00
16/05/23	Altham Parish Council (SpiDs)											158.40		158.40
16/05/23	ITSU (CCTV) Bay Horse									1,075.00			215.00	1,290.00
02/01/00	ITSU (CCTV) Playing Fields									895.00			179.00	1,074.00
16/05/23	Dan's Lawn and Gardening Services (Plants)							24.99					4.99	29.98
16/05/23	Dan's Lawn and Gardening Services (Plants)							23.00						23.00
16/05/23	Dan's Lawn and Gardening Services (Plants)							14.98					3.00	17.98
16/05/23	Dan's Lawn and Gardening Services (Contract April)							56.00						56.00
16/05/23	Coronation Signs (Clerk) via RBLI											186.82	37.16	223.98
16/05/23	Clerk - Three Months Expenses.			160.40										160.40
17/05/23	LALC Annual Subscription				315.57									315.57
18/05/23	NPOWER Defib and Christmas lights 2021/22									62.31			3.12	65.43
18/05/23	Karen Heyworth - Bench Oil											25.00	5.00	30.00
22/05/23	LALC Annual Subscription (paid in error see line 26)				315.57									315.57
01/06/23	Easy Web					46.00							9.20	55.20
06/06/23	Whalley Education Foundation (May Meeting JM2267)													26.00
06/06/23	Cllr. Karen Heyworth (Print Consumables)				26.48								5.30	31.78
06/06/23	Dan's Lawn and Gardening Services (Contract May)							56.00						56.00
12/06/23	Clerk Purchase of pad for defib at gym Barrow Brook											76.45	15.29	91.74
12/06/23	LCC: SpiD erect back plates									100.00			20.00	120.00
21/06/23	Resident gift card for allowing CCTV installation											49.00		49.00
23/06/23	Cllr. Karen Heyworth (NB plants)												1.67	10.00

		Administration Expenses						Amenity Expenses						
Dates	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
23/06/23	Dan's Lawn and Gardening Services (plants)							43.33					6.67	50.00
23/06/23	Ark Plastics (benches and Picnic Tables)								2,960.00				592.00	3,552.00
27/06/23	NPOWER Defib and Christmas lights 2022/23									59.14			3.11	62.25
29/06/23	Watson Ramsbotton legal fees on account - Footpath				500.00									500.00
30/06/23	Clerk - Three months Salary	1,872.00												1,872.00
30/06/23	Bank 3 months service charge				18.00									18.00
03/07/23	Easy Web					46.00							9.20	55.20
10/07/23	Ark Plastics (Planters)											1,890.00	378.00	2,268.00
14/07/23	HMRC Cumbernauld		477											476.97
17/07/23	K. Heyworth - Compost, gravel, hose (Homebase)											119.17	23.83	143.00
17/07/23	K. Heyworth - Plants and compost (Newlands)											119.50	23.90	143.40
19/07/23	Clerk - Three Months Expenses.			178.20										178.20
19/07/23	Altham Parish Council (SplDs)										308.40			308.40
31/07/23	Jamie Price - Stone Signs											3,150.00		3,150.00
01/08/23	Easy Web (DD)					43.00							8.60	51.60
03/08/23	Clerk - ICO Registration (GDPR)						40.00							40.00
03/08/23	Councillor Crook (litter pickers)							40.82					8.16	48.98
17/08/23	D and D Properties (fitting defib cabinet to wall)										97.00			97.00
21/08/23	Medical pad for defib										76.45		15.29	91.74
22/08/23	Lock for defib cabinet - Borg Locks										155.00		31.00	186.00
01/09/23	Easy Web (DD)					43.00							8.60	51.60
06/09/23	Wel Medical Defib battery										170.00		34.00	204.00
06/09/23	Stuart Greenwood (Gardener Trafford Gardens) August							70.00						70.00
06/09/23	S J Ridealgh (Tarmac School Footpath)									3,910.00			782.00	4,692.00
21/09/23	PKF Littlejohn (AGAR Audit Fees)											210.00	42.00	252.00
25/09/23	PMM Solutions Payroll Services				27.75								5.55	33.30
25/09/23	Dan's Lawn Garden Services (Contract June)							56.00						56.00
25/09/23	Play Inspection Company								74.95				14.99	89.94
25/09/23	Watson Ramsbotton legal fees on account - Footpath				674.40									674.40
25/09/23	Dan's Lawn Garden Services (plants)							17.97					3.59	21.56
25/09/23	Whalley Education Foundation (July Meeting JM2323)									26.00				26.00
25/09/24	Dan's Lawn Garden Services (Contract July)							56.50						56.50
25/09/23	Clerk - Three months salary	2,059.20												2,059.20
30/09/23	Bank 3 months service charge				18.00									18.00
02/10/23	Easy Web (DD)					43.00							8.60	51.60

		Administration Expenses						Amenity Expenses						
Dates	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
09/10/23	Stuart Greenwood (Gardener Trafford Gardens) Sept.							70.00						70.00
09/10/23	Whalley Education Foundation (Sept Meeting JM2367)						26.00							26.00
09/10/23	C Ball Forestry (felling two conifers)							550.00					110.00	660.00
09/10/23	Clerk for purchase of Microsoft 365 licence					49.99							10.00	59.99
13/10/23	HMRC Cumbernauld - Three month tax and NI		556.06											556.06
23/10/23	PMM Solutions Payroll Services				27.75								5.55	33.30
30/10/23	Payment to Bay Horse for CCTV Use										100.00			100.00
01/11/23	Easyweb (DD)					43.00							8.60	51.60
13/11/23	Clr. K. Heyworth (printer ink)				19.16								3.83	22.99
13/11/23	Clr. K. Heyworth (cable ties Homebase)									6.67			1.33	8.00
17/11/23	Clr. E. Kinder (Plants Newlands)							8.33					1.67	10.00
17/11/23	Clerk - Expenses			149.09										149.09
17/11/23	Whalley Education Foundation (September Meeting)						26.00							26.00
17/11/23	LALC Training						35.00							35.00
17/11/23	Your parking signs CCTV Signs Car park									31.30			6.25	37.55
18/11/23	LALC Training						35.00							35.00
19/11/23	Altham Parish Council (SplDs)										158.40			158.40
20/11/23	Stuart Greenwood Garden Services (October)							70.00						70.00
21/11/23	UK Safety Store CCTV signs playing field									43.10			8.62	51.72
22/11/23	Dan's Lawn Garden Services (Sept)							56.00						56.00
22/11/23	Dan's Lawn Garden Services (Oct)							56.00						56.00
22/11/23	Clr. Chiappi - Christmas Lights										49.99			49.99
01/12/23	Easyweb (DD)					43.00							8.60	51.60
11/12/23	Christmas Tree Company										250.00			250.00
11/12/23	Whalley Education Foundation (Nov. Meeting JM2425)						26.00							26.00
11/12/23	Stuart Greenwood Garden Services (November)							70.00						70.00
13/12/23	Dan's Lawn Garden Services (Nov)							56.00						56.00
13/12/23	Dan's Lawn Garden Services (Plants Reads)							18.41						18.41
29/12/23	Clerk - Three Months Salary	2,059.20												2,059.20
31/12/23	Bank 3 months service charge				18.00									18.00
02/01/24	EasyWeb (DD)					47.30							9.46	56.76
08/01/24	Stuart Greenwood Garden Services (December 2023)							70.00						70.00
08/01/24	iPADS Defibshop - paid by Clerk										77.45		15.49	92.94
15/01/24	HMRC Cumbernauld - Three month tax and NI		556											556.06
15/01/24	Wel Medical Electronic Plate										99.95		19.99	119.94

Dates	Details	Administration Expenses						Amenity Expenses				BAG	VAT	Total	
		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				
24/01/24	PMM Solutions Payroll Services				27.75									5.55	33.30
01/02/24	Easyweb (DD)					47.30								9.46	56.76
01/02/24	RVBC Ground Maintenance (12 months)							657.20						131.44	788.64
22/02/24	Whalley Education Foundation (January 2024)								26.00						26.00
22/02/24	Clerk - Three months expenses (includes printer ink)			237.90											237.90
28/02/24	Glasdon Life belt for Barrow Brook Lodge										250.35			50.07	300.42
28/02/24	AP Landscaping (Lenghtsman)										383.32				383.32
01/03/24	Easyweb (DD)					47.30								9.46	56.76
04/03/24	Stuart Greenwood Garden Services (January)							70.00							70.00
04/03/24	Stuart Greenwood Garden Services (February)							70.00							70.00
06/03/24	Insurance Clear Councils				761.06										761.06
12/03/24	Npower 12 months charges										90.30			2.56	92.86
28/03/24	Clerk - Three months salary	2,288.00													2,288.00
31/03/24	Bank 3 months service charge				18.00										18.00
TOTALS		8,278.40	2,066.06	725.59	2,767.49	587.89	466.00	2,410.75	3,494.27	7,076.49	2,013.31	5,813.67	3,025.41	38,725.33	

Summary of Receipts and Payments

	£	
Balance brought forward at 1st April 2023:	21,670	
Add total receipts to date:	35,170	
Less total payments to date:	(38,725)	
Balance:	18,115.52	<i>If these two figures are different an explanation is required.</i>
	£	
Unity Trust Bank Balance as at 31/03/24:	18,115.52	

Comparisons as at 31/03/2024

	FINAL ACCOUNTS 2022/23 £	AGREED BUDGET 2022/23 £	FINAL ACCOUNTS 2023/24 £
INCOME			
RVBC Precept:	21,000	21,000	22,692
RVBC Grants:	915	500	8,566
HMRC VAT Refunds:	1,084	992	3,197
Sundry and Other Grants:	541	300	716
Barrow Action Group:	10,979	0	0
	34,520	22,792	35,170
EXPENDITURE			
Administration Expenses:			
	£	£	£
Clerk's salary:	9,197	10,000	8,278
HMRC: Employers Tax and NIC:	1,860	2,000	2,066
Clerk expenses: Home use, milege etc.	688	700	726
General Administration:	239	200	201
Website and email hosting, software/hardware:	522	600	588
General Admin. - Insurance:	777	1,000	761
General Admin.- Audit fees and ICO:	200	200	240
General Admin. - Legal fees:	0	0	1,174
General Admin. - Room hire etc:	371	400	156
General Admin. - LALC Subscripton training:	319	317	701
	14,173	15,417	14,891
Amenity Expenses:			
	£	£	£
General maintenance: Parish lengthsman etc.:	1,500	2,000	383
Car park rental: RVBC	100	100	100
Car park - maintenance:	0	400	3,910
Playing field - improvements:	1,420	2,000	0
Playing field - inspections:	70	100	75
Playing field - maintenance:	152	400	0
Playing field - bin emptying RVBC:	764	800	459
Ground maintenance - grass cutting RVBC:	704	800	0
Ground maintenance - Trafford Gardens plants etc.:	1,120	1,500	2,411
Amenity capital spend (benches CCTV, SplIDS etc.):	1,936	500	5,280
General maint., improvement. electric and other:	879	1,500	363
	8,645	10,100	12,982
Sundry Expenses:			
	£	£	£
Christmas trees, lights and bunting:	265	100	300
Remembrance Sunday - wreath etc:	235	200	0
Defibrillator costs:	0	200	752
Other Sundry Expenses:	304	400	961
	804	900	2,013
BAG:			
	£	£	£
Net Expenditure:	620	3,000	5,814
VAT on Expenses to be Reclaimed:			
	992	1,000	3,025
Total Expenditure:			
	£	£	£
	25,233	26,417	38,725.33
SUMMARY:			
	£	£	£
Income:	34,520	22,792	35,170
Expenditure:	(25,233)	(26,417)	(38,725)
	9,286	(3,625)	(3,555)
BALANCE:			
	£	£	£
Balance brought forward at 1 April:	12,384	21,670	21,670
Add surplus / less deficit from year:	9,286	(3,625)	(3,555)
Balance carried forward:	21,670	18,045	18,115.52

Cash Flow for the period 1st April 2023 to 31st March 2024

Income 2023-2024

INCOME		Stream	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Total
1	RVBC Precept	Precept	22,692.00												22,692.00
2	RV in Bloom	RVBC Grant					45.00								45.00
3	HMRC VAT Return	VAT Repay									3,196.84				3,196.84
4	Concurrent Funding	RVBC Grant	500.00						1,151.00						1,651.00
5	RVBC Coronation Grant	RVBC Grant													0.00
6	S106 Contribution	RVBC Grant				2,960.00							3,910.00		6,870.00
7	Other Income	Other				415.57									415.57
8	Other Funding	LCC						300.00							300.00
Totals:			23,192.00	0.00	0.00	3,375.57	45.00	300.00	1,151.00	0.00	3,196.84	0.00	3,910.00	0.00	35,170.41

Actual Income

Expenditure 2023-2024

EXPENDITURE		Stream	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	Total
20	IT and Easy Websites	Admin. Exp.	51.60	55.20	55.20	55.20	51.60	51.60	51.60	51.60	51.60	56.76	56.76	56.76	645.48
21	Gardening Services	Grnd Maint	120.89	126.96	106.00			204.06	70.00	182.00	144.41	70.00		140.00	1,164.32
22	BAG Expenditure	BAG	300.00	30.00		5,704.40		252.00							6,286.40
23	RVBC Payments	Other Exp	100.00	551.18									788.64		1,439.82
24	SplD consent/install	Other Exp	70.00	158.40	120.00	308.40				158.40					815.20
25	LALC Subscription	Sundry Exp.		631.14											631.14
26	AER Accountant	Admin. Exp.		200.00											200.00
27	Office Consum//Licenses	Admin. Exp.			31.78				59.99	22.99					114.76
28	Clerk Salary	Staff Costs			1,872.00			2,059.20			2,059.20			2,288.00	8,278.40
29	Defibrillator	Sundry Exp.			91.74		374.74	204.00				212.88			883.36
30	Bank charges	Admin. Exp.			18.00			18.00			18.00			18.00	72.00
31	HMRC Income Tax	Staff Costs	476.97			476.97			556.06			556.06			2,066.06
32	PM+M Payroll services	Admin. Exp.						33.30	33.30			33.30			99.90
33	Clerk Expenses	Staff Costs		160.40		178.20				149.09			237.90		725.59
34	Trafford Gard/Amenity etc.	Amenity Exp.			10.00		48.98	4,692.00	550.00	18.00			300.42		5,619.40
35	Insurance	Admin. Exp.												761.06	761.06
36	Room Hire	Admin. Exp.			26.00			26.00	26.00	26.00	26.00		26.00		156.00
37	Lengthsman/Other Maint	Grnd Maint								110.00			383.32		493.32
38	Training/Other Subs	Sundry Exp.					40.00			70.00					110.00
39	CCTV	Other Exp.		2,364.00	49.00				100.00	89.27					2,602.27
40	NPower	Other Exp.		65.43	62.25										127.68
41	Legal	Admin. Exp.			500.00			674.40							1,174.40
42	Playing Fields	Amenity Exp.			3,552.00			89.94							3,641.94
43	Xmas/Remebrance/other	Sundry Exp.		223.98						49.99	250.00				523.97
Totals:			1,119.46	4,566.69	6,493.97	6,723.17	515.32	8,304.50	1,446.95	927.34	2,549.21	929.00	1,793.04	3,356.68	38,725.33

Actual Expenditure

2023-2024 - Unity Trust Bank Statements

DETAILS	31/03/23	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March
Balance brought forward		21,670.44	43,742.98	39,176.29	32,682.32	29,334.72	28,864.40	20,859.90	20,563.95	19,636.61	20,284.24	19,355.24	21,472.20
Income		23,192.00	0.00	0.00	3,375.57	45.00	300.00	1,151.00	0.00	3,196.84	0.00	3,910.00	0.00
Expenditure		1,119.46	4,566.69	6,493.97	6,723.17	515.32	8,304.50	1,446.95	927.34	2,549.21	929.00	1,793.04	3,356.68
Closing/Interim Balance	21,670.44	43,742.98	39,176.29	32,682.32	29,334.72	28,864.40	20,859.90	20,563.95	19,636.61	20,284.24	19,355.24	21,472.20	18,115.52
Unity Bank Statements	21,670.44	43,742.98	39,176.29	32,682.32	29,334.72	28,864.40	20,859.90	20,563.95	19,636.61	20,284.24	19,355.24	21,472.20	18,115.52
Statement Date:	30/04/23	31/05/23	30/06/23	31/07/23	31/08/23	30/09/23	31/10/23	30/11/23	31/12/23	31/01/24	29/02/24	31/03/24	

BAG Fund - Expenditure

	£
Total BAG Fund	10,979
Total Cross Expenditure to 31 March 2023:	660
Balance carried forward:	10,319
Gross Expenditure April 2023 to 31 March 2024:	6,286.40
Net Expenditure April 2023 to 31 March 2024:	5,813.67
Balance at 31/03/24:	4,032.71

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.