

BROUGHTON GIFFORD PARISH COUNCIL

**STATEMENT OF
ACCOUNTS
&
FINANCIAL
REPORT**



31ST MARCH 2022

BROUGHTON GIFFORD PARISH COUNCIL

End of Year Accounts 31st March 2022

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BROUGHTON GIFFORD PARISH COUNCIL

**Itemised Receipts and Payments Account
Year ended 31st March 2022**

<i>(Previous)</i> <i>Year ended</i> <i>31st March 2021</i>		<u>Receipts</u>	<i>Year ended</i> <i>31st March 2021</i>
£	14,080.00	Precepts: General	£ 15,536.98
£	1,358.00	Burial	£ 1,358.00
£	2,760.00	Burial Ground	£ 3,263.00
£	1,073.74	Wayleaves	£ -
£	16.59	Other receipts: Interest	£ 6.53
£	-	Grants	£ -
£	56.00	Sundry	£ 114.78
£	-	Section 106 refund	£ -
£	333.48	BG Cricket Club: Stone Barn Utilities	£ -
£	2,295.11	VAT Recovered	£ 715.00
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	£21,972.92		£20,994.29
<u>Payments</u>			
£	9,776.60	General Admin: Staff Costs	£ 8,926.85
£	-	WFH allowance	£ 1,083.32
£	-	Tax & NI	£ 295.21
£	-	Pension costs	£ 246.94
£	-	Phone costs	£ 52.21
£	-	CiLCA training	£ 685.00
£	590.00	Audit Fee	£ 455.00
£	554.77	Stationery, stamps, admin	£ 361.23
£	-	Section 106 Payments	£ -
£	-	Highways schemes	£ 1,558.56
£	-	Tree planting	£ 899.82
£	-	Loans/Capital Spending	£ -
£	-	Agency Services	£ -
£	-	Asset Purchases	£ -
£	250.00	Grants	£ 450.00
£	187.00	Running costs: Village Hall hire	£ -
£	810.27	Insurance	£ 819.03
£	453.45	Subscriptions	£ 457.70
£	-	General Repairs	£ -
£	588.00	General maintenance	£ 1,439.48
£	-	Website	£ 222.00
£	-	Grass cutting	£ 950.00
£	2,208.00	Burial Ground	£ 3,615.00
£	-	Defibrillator contract	£ -
£	-	Bank Charges	£ -
£	333.06	Stone Barn Expenses	£ 319.92
£	323.69	VAT on Payments	£ 1,222.67
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	£16,074.84		£24,059.94

BROUGHTON GIFFORD PARISH COUNCIL

**Reserves as at
31st March 2022**

Solar Farm money

Grants - Major projects	£ 2,000.00
Play Area	£ 3,648.19
Stone Barn	£ 39,750.00
Ponds and trees	£ -
Cemetery	£ 1,000.00
Bus shelter	£ 2,827.00
Phone box renovation	£ 1,857.83
Defib costs	£ 4,000.00

£55,083.02

RESERVES

Elections	£1,500.00
Sport and Youth Fund	£1,073.00
Contingency Fund	£4,620.00

£7,193.00

£62,276.02

Date	Authority	Minute	Invoice or receipt No.	Payee	Details	TOTAL COST	Reclaim VAT	Personnel Costs	Amount	Fees & Subs	Amount	Discretionary payments	Amount	Infra-structure	Amount	Admin/office	Amount	Line total
12/04/2021	LGA 1972 s.214(2)	2021/102 a.		Outside In	Cemetery maintenance	295.00								Cemetery maintenance	295.00			295.00
27/04/2021	LGA 1972 s.143	2021/112 b.		SLCC	Subscription	130.00				Subscription	130.00							130.00
27/04/2021	LGA 1972 s.111	2021/112 b.		Auditing Solutions	Internal audit fees	306.00	51.00									Audit Fees	255.00	306.00
27/04/2021	LGA 1972 s.143	2021/112 b.		WALC	Subscription	351.24	58.54			Subscription	292.70							351.24
29/04/2021	LA 1983 s.5	2021/102 b.		Kindfisher Direct	Waste bins	184.34	30.72							General maintenance	137.12	Postage	16.50	184.34
30/04/2021	LGA 1972 s.214(2)	2021/102 a.		Outside In	Cemetery maintenance	295.00								Cemetery maintenance	295.00			295.00
30/04/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	Salary March & April	1,205.72		Salary	1,205.72									1,205.72
11/05/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension payment	59.82		Pensions	59.82									59.82
27/05/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	May Salary	675.88		Salary	675.88									675.88
28/05/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	May WFH Allowance	250.00		WFH allowance	250.00									250.00
04/06/2021	LG(FP)A 1963 s.5	2122/15 b.		G Berrv	Expenses	24.00										Other	24.00	24.00
04/06/2021	LGA 1894 s.8(1)(i)	2122/15 b.		SSE	Stone barn electric	58.53	2.78							Stone barn expenses	55.75		58.53	
08/06/2021	LGA 1972 s.214(2)	2021/102 a.		Outside In	Cemetery maintenance	295.00								Cemetery maintenance	295.00			295.00
09/06/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension payment	29.21		Pensions	29.21									29.21
18/06/2021	LGA 1972 s.112(2)	2122/25 b.		Highland Payroll	Payroll fees	46.80	7.80							Stone barn expenses	49.69	Payroll costs	39.00	46.80
18/06/2021	LGA 1894 s.8(1)(i)	2122/25 b.		Water2Business	Stone barn water	49.69								Stone barn expenses	49.69			49.69
18/06/2021	LGA 1972 s.111	2122/25 b.		BHIB Ltd	Insurance	819.03		Insurance	819.03									819.03
22/06/2021	LGA 1972 s.214(2)	2122/25 b.		Highland Payroll	Payroll fees	29.50					819.03							29.50
22/06/2021	LGA 1972 s.137 (if >E2k also s.137A)	2122/25 b.		Treasured Memories	Sign for cemetery	350.00								Cemetery - one off	20.00	Postage	9.50	350.00
28/06/2021	LGA 1972 s.112(2)	243/18 d.		A F Harris Tree Se G Berrv	Willows removal June salary	680.50		Salary	680.50					General maintenance	350.00			680.50
01/07/2021	HA 1980 s.96	2021/112 b.		Keith Young	Grass cutting - newleaze	120.00								Grass cutting	120.00			120.00
06/07/2021	LGA 1972 s.214(2)	2021/102 a.		Outside In	Cemetery maintenance	295.00								Cemetery maintenance	295.00			295.00
08/07/2021	LGA 1972 s.137 (if >E2k also s.137A)	2122/25 b.		Henry Lumley	War memorial maintenance	21.00								General maintenance	21.00			21.00
09/07/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension payment	11.71		Pensions	11.71					General maintenance	32.69			11.71
16/07/2021	LGA 1972 s.137 (if >E2k also s.137A)	2122/25 b.		Me T A Cooper	village maintenance	32.69								General maintenance	32.69			32.69
16/07/2021	LGA 1972 s.142	2122/25 b.		Parish Council Web	website hosting	144.00	24.00							Website	120.00			144.00
16/07/2021	LGA 1972 s.112(2)	2122/35 b.		HMRC	Tax & NI Q1	244.69		NI & Tax	244.69									244.69
16/07/2021	LGA 1972 s.214(2)	2122/35 b.		Pear Technology	Cemetery digitalisation	1,482.00	247.00	Salary	680.50					Cemetery - one off	1,235.00			1,482.00
29/07/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	July salary	680.50		Salary	680.50									680.50
10/08/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension payment	11.71		Pensions	11.71									11.71
11/08/2021	LGA 1972 s.214(2)	2021/102 a.		Outside In	Cemetery maintenance	295.00								Cemetery maintenance	295.00			295.00
27/08/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	August salary	653.68		Salary	653.68									653.68
27/08/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	August WFH allowance	250.00		WFH allowance	250.00									250.00
03/09/2021	LGA 1894 s.8(1)(i)	2122/55 b.		SSE	Stone barn electric	55.76	2.65							Stone barn expenses	53.11			55.76
03/09/2021	LGA 1972 s.214(2)	2021/102 a.		Outside In	Cemetery maintenance	295.00								Cemetery maintenance	295.00			295.00
03/09/2021	LGA 1972 s.137**	2122/45 b.		Friendship Club	Grant aid	450.00		Pensions	29.21			Grants	450.00					450.00
14/09/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension payment	29.21		Pensions	29.21									29.21
14/09/2021	LGA 1972 s.112(2)	2122/25 b.		Highland Payroll	Payroll fees	46.80	7.80							Payroll costs	39.00			46.80
28/09/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	Sept salary	723.50		Salary	723.50									723.50
28/09/2021	LGRA 1997 s.30 / HA 1980 s.274A	2122/64 b.		Winterbourne Zelst	Tree guards for the common	852.00	142.00							Highways schemes	710.00			852.00
05/10/2021	LGA 1972 s.214(2)	2122/64 b.		Outside In	Cemetery maintenance	295.00	0.00							Cemetery maintenance	295.00			295.00
12/10/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension payment	11.71	0.00	Pensions	11.71									11.71
14/10/2021	LGA 1972 s.112(2)	2122/64 b.		HMRC	Tax & NI Q2	1.45		NI & Tax	1.45									1.45
14/10/2021	LGA 1972 s.111	2122/64 b.		WALC	CILCA training	330.00	55.00			Other	275.00							330.00
28/10/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	Salary October	680.50	0.00	Salary	680.50									680.50
01/11/2021	LGA 1972 s.111	2122/82 b.		ICO	Info. Commissioner	35.00				Subscription	35.00							35.00
05/11/2021	LGA 1972 s.214(2)	2122/82 b.		Outside In	Cemetery maintenance	295.00								Cemetery maintenance	295.00			295.00
11/11/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension payment	11.71		Pensions	11.71									11.71
16/11/2021	LGA 1972 s.137	2122/82 b.		Ornamental trees	Open space trees	1,137.38	189.56							Other	899.82	Postage	48.00	1,137.38
19/11/2021	WM/LA/PJA 1923 s.1 / LGA 1948 s.133	2122/82 b.		H Lumley	War memorial maintenance	16.50								Other	16.50			16.50
19/11/2021	HA 1980 s.96	2122/82 b.		Landcare nursery	Memorial trees	299.00	49.84							Other	224.16	Postage	25.00	299.00
25/11/2021	-	-		BGPC	TRANSFER to savings	2,500.00												2,500.00
26/11/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	November salary	653.68		Salary	653.68									653.68
26/11/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	November WFH allowance	250.00		WFH allowance	250.00									250.00
09/12/2021	LGPSR 2013 (SI 2013/2356)			Nest	Pension contributions	29.21		Pensions	29.21									29.21
10/12/2021	HA 1980 s.96	2122/64 b.		Keith Young	Grass cutting	640.00								Grass cutting	640.00			640.00
17/12/2021	LGA 1972 s.112(2)	2122/84 b.		Highland payroll	payroll fees	46.80	7.80							Payroll costs	39.00			46.80
29/12/2021	LGA 1972 s.112(2)	243/18 d.		G Berrv	December salary	760.51		Salary	760.51									760.51
12/01/2022	LGPSR 2013 (SI 2013/2356)			Nest	Pension costs	17.55		Pensions	17.55									17.55
13/01/2022	LGA 1972 s.142	2122/90 b.		Parish Council Websites	New email addresses	122.40	20.40							Stone barn expenses	75.19	Website	102.00	122.40
13/01/2022	LGA 1894 s.8(1)(i)	2122/90 b.		Southern Electric	Stone barn electric	78.94	3.75							Stone barn expenses	86.18			78.94
13/01/2022	LGA 1894 s.8(1)(i)	2122/90 b.		Water2Business	Stone barn water	86.18								Stone barn expenses	86.18			86.18
13/01/2022	LGA 1972 s.111	2122/90 b.		G Berrv	expenses	7.23								Stationery	7.23			7.23
26/01/2022	LGA 1972 s.137	2122/90 b.		Designer metal suffolk	7 x tree guards	678.00	113.00							General maintenance	490.00	Postage	75.00	678.00
28/01/2022	LGA 1972 s.112(2)	243/18 d.		G Berrv	Salary	760.47		Salary	760.49									760.49
28/01/2022	LGA 1972 s.111	2122/90 b.		SLCC	CILCA exam fees	410.00				Professional fee	410.00							410.00
09/02/2022	LGPSR 2013 (SI 2013/2356)			Nest	Pension contributions	17.55		Pensions	17.55									17.55
16/02/2022	LGA 1972 s.137			Outside In	Play area tidy-up	190.00								Grass cutting	190.00			190.00
28/02/2022	LGA 1972 s.112(2)	243/18 d.		G Berrv	Salary & WFH allowance	760.49		Salary	760.49									760.49
02/03/2022	LGA 1972 s.111			Genesis Security systems	Defib relocation	250.00								General maintenance	250.00			250.00
02/03/2022	LGA 1972 s.111			G Berrv	EE costs	20.44	3.41									Mobile phone	17.03	20.44
10/03/2022	LGPSR 2013 (SI 2013/2356)			Nest	Pension costs	17.55		Pensions	17.55									17.55
10/03/2022	LGA 1972 s.111			G Berrv	EE costs	1												

DATE	Payer	DETAILS	GRANTS	WAYLEAVES	CEMETERY FEES	VAT REFUND	OTHER	PRECEPT	
15-Apr	Cheque Deposit Loyd 29 High Stree	Burial fees			239.00				
21-Apr	AJB Funerals Ltd	Burial fees			700.00				
21-Apr	D.J. Bewley Funera M Dew	M Dew burial fees			700.00				
26-Apr	Wiltshire Council	Precept						7,768.49	
26-Apr	D Walker 2021/009	Plot in perpetuity			400.00				
17-May	D.J. Bewley Funera H Baish	H Baish burial fees			190.00				
4-Jun	DJ Bewley	Memorial fees			95.00				
1-Jul	Wiltshire Council	Cemetery Grant	1,358.00						
6-Aug	Cheque Deposit Loyd 29 High Stree	Memorial fees			105.00				
30-Sep	Wiltshire Council	Precept						7,768.49	
2-Nov	Atworth Parish Council	CiLCA training					114.78		
8-Nov	Memorial fees				105.00				
6-Dec	HMRC					715.00			
20-Dec	Des O'Connor memorial tree	Memorial tree			149.50				
7-Jan	P Escott	Cremation plot			130.00				
10-Jan	L Griffin	Memorial tree			149.50				
10-Jan	D J Bewley	Rudland			300.00				
	Transfer						4,977.29	TOTAL	
			1,358.00	-	3,263.00	715.00	5,092.07	15,536.98	25,965.05

Savings account

Date	Minute	In	Out	Comment
9-Apr		0.55		Interest
10-May		0.55		Interest
9-Jun		0.53		Interest
9-Jul		0.53		Interest
9-Aug		0.55		Interest
9-Sep		0.55		Interest
11-Oct		0.57		Interest
9-Nov		0.51		Interest
9-Dec		0.54		Interest
10-Jan		0.59		Interest
9-Feb		0.55		Interest
9-Mar		0.51		Interest
	Totals	6.53	-	6.53

BROUGHTON GIFFORD PARISH COUNCIL

Prepared by Georgina Berry – Clerk & Responsible Finance Officer

BROUGHTON GIFFORD PARISH COUNCIL SUPPORTING STATEMENT

For End of Year Accounts 31st March 2022

1. Assets

Assets are defined as all items of land, buildings, vehicles, plant and equipment with a considered value per item more than £50.

The Parish Council holds the following assets:

Date of Purchase	Description	Location/Comment	Cost or value £
1902	Cemetery	Opposite St Mary's Church	1.00
1952	Broughton Common	Gift (Sir Charles Hobhouse)	1.00
1952	Norrington Common	Gift (Sir Charles Hobhouse)	1.00
1952	Norrington Green	Gift (Sir Charles Hobhouse)	1.00
1955	2.5% Consolidated Stock	Certificate held at Lloyds, Melksham	15.44
1999	Brook Green	Acquired by prescription	1.00
1999	War Memorial with land	Acquired by prescription	1.00
Post 1945	Bronze Plaque	Mounted on War memorial	2,575.00
1977	Flagpole	Adjacent to War memorial	20.00
15.2.2000	Stone Barn	Gift from Kenneth Anderson	133,936.00
1955	Block built Bus Shelter	Opposite The Fox	100.00
4.08.1992	Polycarbonate modern Bus shelter	Opposite War memorial, Melksham Lane	1,451.00
Various	Noticeboards (6)	Various locations	600.00
Various	Bench seats (15)	Various locations	1,500.00
1993-2007	Office equipment – filing cabinet & case	Held at Clerk's home	85.00
2016	Wrought iron hand safety railings	At steps leading to St Mary's Church & footway	750.00
2018	Laptop	Held at the clerks' home	375.00
2018	Projector	Held in the village hall	260.00
Gift 2017	Litter pickers	Stone Barn	200.00
2016	Snow Plough with hydraulic adjustment	Held and insured for road use at Church Farm, The Street.	3,156.00
2016	2 grit bins and 4 sand bins	Various	1,170.00
2019	Playground equipment	Curtis Orchard Play Area	55,773.00
unknown	Red brick shed	Cemetery	1.00
2020	Red telephone box	The common	1.00
2020	Red telephone box	Norrington Common	1.00
Unknown	Tap shelter	Cemetery	50.00
Unknown	Iron railings	Cemetery	350.00
Unknown	Path	Cemetery	1.00
Unknown	Street sign	Willow Crescent	1.00
Unknown	Street sign	Willow Crescent	1.00

9. Transparency Code requirement

The Local Audit and Accountability Act 2014 set out a new Audit framework for local public authorities. Smaller authorities (with a turnover not exceeding £25,000) were subject to a new Transparency Code, with effect from 1st April 2015 that required publication of additional information, including details of all items of expenditure above £100.

Payments more than £100 made during the year ended 31st March 2021, are detailed below, excluding grant-aid (see paragraph 9 below) Amounts are shown net of VAT, as where this is charged, it is recoverable.

DATE	PURPOSE OF EXPENDITURE	AMOUNT (Net)
	GROUPED ANNUAL PAYMENTS (Paid in instalments over year)	
01/04/2021	Cemetery Maintenance Contract (Paid monthly Apr – Nov 2021 8 instalments of £295.00.	£2,360.00
01/04/2021	Annual salary for Clerk/R.F.O. (incl. Office Allowance)	£9,260.17
01/04/2021	Nest – Clerk Pension Payments	£246.94
01/04/2021	HMRC – Tax & NI	£295.21
01/04/2021	CiLCA training	£685.00
01/04/2021	Grass cutting	£950.00

OTHER PAYMENTS

27/04/2021	Society Local Council Clerks – annual subscription	£130.00
27/04/2021	Wiltshire Association of Local Clerks – annual subscription	£292.70
27/04/2021	Interim Audit fees	£255.00
29/04/2021	Waste bins	£137.12
18/06/2021	BHIB – Liability insurance	£819.03
16/07/2021	Cemetery digitalisation	£1,235.00
16/07/2021	Website fees	£120.00
28/09/2021	Tree Guards for the common	£710.00
16/11/2021	Trees for Newleaze open space	£899.82
13/01/2022	Website fees	£102.00
26/01/2022	Tree guards for Newleaze open space	£490.00
02/03/2022	Relocation of a defibrillator	£250.00
10/03/2022	Village nameplates	£624.40
25/03/2022	Internal audit fees	£200.00

10. Section 137 payments

For 2021/22 Section 137 of the Local Government Act enabled parish councils to spend up to £8.41 per head of electorate for the benefit of people, in the area of activities not specifically authorised by other powers. The total sum the Parish Council could spend on Section 137 payments for 2021/22 was £5,844.95 (£5,740.80 in 2020/21).

In the financial year ending 31st March 2022, the council made no S137 payments.

