

BROUGHTON GIFFORD PARISH COUNCIL

**STATEMENT OF
ACCOUNTS
&
FINANCIAL
REPORT**



31ST MARCH 2024

BROUGHTON GIFFORD PARISH COUNCIL

End of Year Accounts 31st March 2024

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Prepared by Karen Spence – Clerk & Responsible Finance Officer

BROUGHTON GIFFORD PARISH COUNCIL

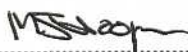
Receipts and Payments Summary
Year ended 31st March 2024


(Previous) Year ended 31st March 2023		Year ended 31st March 2024
£75,136.44	Balance brought forward 1st April 2023	£62,062.82
£23,063.53	Add: Total Receipts	£28,158.37
£36,137.15	Less: Total Payments	£32,144.88
<u>£62,062.82</u>	Balance carried forward 31st March 2023	<u>£58,076.31</u>

These Cumulative Funds are represented
by:-

£12,668.94	Treasurer's A/C (Current) No: 1758885 at Lloyds	£8,156.44
£49,393.88	Instant Access A/C(Deposit)No: 3408288 at Lloyds	£49,919.87
<u>£62,062.82</u>		<u>£58,076.31</u>

Signed:


.....
Chairman


.....
Responsible Finance Officer

Date:

08/05/2024

08/05/2024

BROUGHTON GIFFORD PARISH COUNCIL

Itemised Receipts and Payments Account
Year ended 31st March 2024

(Previous) Year ended 31st March 2023	Receipts		Year ended 31st March 2024
16,292.13	Precepts:	General	18,190.59
1,358.00		Burial	1,368.00
2,172.00	Burial Ground		1,710.00
432.36	Wayleaves		434.92
97.43	Other receipts:	Interest	525.99
-		Grants	-
2,711.61	Sundry		3,775.07
	Credit overpaid Ins.		930.66
-	Section 106 refund		-
-	BG Cricket Club:	Stone Barn Utilities	-
-	VAT Recovered		1,223.14
<u>£23,063.53</u>			<u>28,158.37</u>
	Payments		
10,392.22	General Admin:	Staff Costs	10,525.96
1,000.00		WFH allowance	1,000.00
1,390.10		Tax & NI	1,134.70
441.39		Pension costs	455.89
210.28		Phone costs	287.88
-		CiLCA & other SLCC training	828.00
75.00		Audit fee	792.00
281.51		Stationary, stamps, and admin	-
134.50		Payroll costs	402.60
32.38		Adverts	174.04
634.54		Other	2,886.48
-	Section 106 Payments		-
7,178.57	Highways schemes		-
-	Tree planting		-
3,440.00	Loans/Capital Spending		-
-	Agency Services		-
-	Asset Purchases		-
1,553.00	Grants		1,100.00
112.00	Running costs:	Village Hall hire	154.00
905.33		Insurance	1,861.32
502.09		Subscriptions	518.44
-		General Repairs	-
2,136.43		General maintenance	2,432.41
120.00		Website	216.00
50.00		Grass cutting	470.00
		Cemetery Maintenance	2,140.00
		Play Area Maintenance	280.00
3,387.03		Burial Ground	-
250.00		Defibrillator contract (4 years)	3,360.00
		Stone Barn Utilities	622.19
		Stone Barn Maintenance	161.41
687.64		Stone Barn Expenses	341.56
1,223.14		VAT on Payments	-
<u>£36,137.15</u>			<u>32,144.88</u>

BROUGHTON GIFFORD PARISH COUNCIL

Reserves as at
31st March 2024

Solar Farm money	
Grants - Major projects	£2,000.00
Stone Barn	£35,000.00
Cemetery	£1,000.00
Bus shelter	£1,273.88
Defib costs	£4,000.00
	<hr/>
	£43,273.88
RESERVES	
Elections	£1,500.00
Contingency Fund	£5,145.99
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	£6,645.99
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	£49,919.87

Broughton Gifford Parish Council

Monthly figures - 2023-2024

Figures include VAT

All reserves

Payments

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL
	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year
Other Payments													
WFH allowance	83.33	83.33	83.33	83.33	83.33	83.33	0.00	0.00	0.00	0.00	83.33	0.00	583.31
TOTAL Other Payments	83.33	83.33	83.33	83.33	83.33	83.33	0.00	0.00	0.00	0.00	83.33	0.00	583.31
Staff Costs													
Salary	921.01	921.01	921.01	921.01	921.01	1,093.19	976.94	1,309.36	1,005.36	0.00	815.55	1,137.20	10,942.65
Tax and NI	269.74	0.00	0.00	110.34	0.00	0.00	285.02	0.00	0.00	0.00	0.00	469.60	1,134.70
Pension	35.33	35.33	70.66	0.00	35.33	35.33	57.44	35.33	71.38	39.88	39.88	0.00	455.89
TOTAL Staff Costs	1,226.08	956.34	991.67	1,031.35	956.34	1,128.52	1,319.40	1,344.69	1,076.74	39.88	855.43	1,606.80	12,533.24
Fees and Subscriptions													
Subscriptions and Member Insurance	93.50	0.00	357.74	0.00	0.00	67.20	0.00	0.00	0.00	0.00	0.00	0.00	518.44
TOTAL Fees and Subscriptions	93.50	0.00	357.74	0.00	0.00	930.66	930.66	0.00	0.00	0.00	0.00	0.00	1,861.32
Discretionary payments													
Grants	250.00	0.00	250.00	0.00	0.00	0.00	350.00	0.00	0.00	0.00	250.00	0.00	1,100.00
TOTAL Discretionary payments	250.00	0.00	250.00	0.00	0.00	0.00	350.00	0.00	0.00	0.00	250.00	0.00	1,100.00
Infrastructure													
Grass cutting	0.00	0.00	290.00	0.00	0.00	180.00	0.00	0.00	0.00	0.00	0.00	0.00	470.00
Cemetery maintenance	0.00	590.00	295.00	295.00	295.00	0.00	590.00	0.00	0.00	0.00	0.00	75.00	2,140.00
Play area maintenance	0.00	80.00	40.00	40.00	40.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	280.00
Cemetery - one off jobs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery water costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stone Barn expenses	0.00	0.00	84.73	69.83	0.00	187.00	0.00	0.00	0.00	0.00	0.00	0.00	341.56
Stone Barn maintenance	0.00	0.00	0.00	161.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.41
General maintenance	38.86	0.00	154.92	102.79	0.00	0.00	251.85	53.95	1,482.00	0.00	124.00	3,584.04	5,792.41
Stone Barn Utilities	0.00	0.00	0.00	0.00	30.15	388.82	32.17	32.72	0.00	0.00	119.45	18.88	622.19
TOTAL Infrastructure	38.86	670.00	864.65	669.03	365.15	755.82	954.02	86.67	1,482.00	0.00	243.45	3,677.92	9,807.57
Administration													
Audit fees	0.00	0.00	540.00	0.00	0.00	252.00	0.00	0.00	0.00	0.00	0.00	0.00	792.00
Mobile phone costs	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	23.99	287.88
Adverts	0.00	0.00	0.00	0.00	0.00	0.00	129.40	0.00	0.00	0.00	0.00	44.64	174.04
Website	0.00	0.00	216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216.00
Village Hall hire	0.00	0.00	154.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.00
Payroll costs	0.00	51.60	54.00	0.00	0.00	78.00	0.00	57.00	0.00	0.00	0.00	162.00	402.60
Miscellaneous	100.30	0.00	280.49	1,521.38	0.00	0.00	80.00	315.57	139.19	42.80	337.75	69.00	2,886.48
Training	174.00	0.00	216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	438.00	828.00
TOTAL Administration	298.29	75.59	1,484.48	1,545.37	23.99	353.99	233.39	396.56	163.18	66.79	361.74	737.63	5,741.00
TOTAL Payments	1,990.06	1,785.26	4,031.87	3,329.08	2,359.47	3,319.52	2,856.81	1,827.92	2,721.92	106.67	1,793.95	6,022.35	32,144.88

Receipts

	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL
	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year	This year
Other Receipts													
Cemetery fees	570.00	0.00	400.00	740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,710.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00	1,368.00	0.00	0.00	0.00	0.00	0.00	1,368.00
Wayleaves	434.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	434.92
Miscellaneous Receipts	0.00	0.00	84.73	324.00	3,048.07	0.00	278.40	930.66	0.00	0.00	39.87	0.00	4,705.73
VAT Repayments	0.00	1,223.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,223.14
Interest	31.26	28.10	31.50	33.62	36.63	46.30	45.66	54.82	56.65	51.39	55.00	55.06	525.99
TOTAL Other Receipts	1,036.18	1,251.24	516.23	1,097.62	3,084.70	46.30	1,692.06	985.48	56.65	51.39	94.87	55.06	9,967.78
Precept													
Precept	9,095.30	0.00	0.00	0.00	0.00	9,095.29	0.00	0.00	0.00	0.00	0.00	0.00	18,190.59
TOTAL Precept	9,095.30	0.00	0.00	0.00	0.00	9,095.29	0.00	0.00	0.00	0.00	0.00	0.00	18,190.59
TOTAL Receipts	10,131.48	1,251.24	516.23	1,097.62	3,084.70	9,141.59	1,692.06	985.48	56.65	51.39	94.87	55.06	28,158.37

BROUGHTON GIFFORD PARISH COUNCIL

Prepared by Karen Spence - Clerk and Responsible Financial Officer

BROUGHTON GIFFORD PARISH COUNCIL

SUPPORTING STATEMENT

For End of Year Accounts 31st March 2024

1. Assets

Assets are defined as all items of land, buildings, vehicles, plant and equipment with a considered value per item of 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, Chippenham	15.44
1955	Block built Bus Shelter	Opposite The Fox	100.00
2023	Flagpole	Adjacent to War memorial	1,105.00
1999	Brook Green	Acquired by prescription	1.00
1999	War Memorial with land	Acquired by prescription	1.00
2016	Wrought iron hand safety railings	At steps leading to St Mary's Church & footway	750.00
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
2018	Laptop	Held at the clerks' home	375.00
2018	Projector	Held in the village hall	260.00
2019	Playground equipment	Curtis Orchard Play Area	55,773.00
2020	Red telephone box	The common	1.00
2020	Red telephone box	Norrington Common	1.00
2021	Wooden tree guards	The common	710.00
2021	Metal tree guards	Newleaze open space	490.00
2022	Village nameplate	Entrances to village	624.40
2022	Mobile phone	Clerks address	1.00
2000	Stone Barn	Gift from Kenneth Anderson	133,936.00
2007	Office equipment – filing cabinet & case	Held ??	85.00
1992	Polycarbonate modern Bus Shelter	Opposite War memorial, Melksham lane	1,451.00
Gift 2017	Litter pickers	Stone Barn	200.00
Post 1945	Bronze Plaque	Mounted on War memorial	2,575.00
unknown	Red brick shed	Cemetery	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
Unknown	Railings	Brook Green	1.00
Unknown	Railings	The Street, nr the Methodist church	1.00
Various	Noticeboards (6)	Various locations	600.00
Various	Bench seats (14)	Various locations	1,500.00

TOTAL ASSETS HELD

£

205,290.84

NB - New flagpole purchased in 2023. 1 bench seat de-commissioned due to state of repair (will not be replaced)

2. Borrowings.

At close of business on 31st March 2024 no loans to the Council were outstanding

3. Leases

The Council does not have any leases.

4. Tenancies

During 2022/23 the Parish Council had let the Stone Barn to the Cricket Club, subject to the Cricket Club meeting the running cost (water and electricity). This arrangement continues.

5. Outstanding Debts

At 31st March 2024 the Council was due to reclaim £1912.05 VAT for the year 2023/24. A claim for this will be submitted before the end of May 2024.

In addition to this, the Council has not yet reclaimed the Stone Barn running costs (as outlined at 4. above). This is in the total amount of £168.59 and an invoice has now been issued.

TOTAL Debts Outstanding £2080.64

6. Community Benefit

In 2015 the Council received £56,000 and £53,000 in 2018 in funds on behalf of the village, in respect of the Solar Farm. The total remaining stood at £43273.88 at 31st March 2024. This has been allocated as follows:

Grants - Major projects	£2,000.00
Stone Barn	£35,000.00
Cemetery	£1,000.00
Bus shelter	£1,273.88
Defib costs	£4,000.00

7. Credits Outstanding

At the end of the financial year 2023/24 there were no amounts due from the Council to creditors.

8. Transparency Code requirement

The Local Authority and Accountability Act 2014 set out a new Audit framework for local and public authorities. Smaller authorities were subject to a new Transparency Code, with effect from 1st April 2015 that requires additional information, including details of all items of expenditure above £100.

Payments of more than £100 made during the year ended 31st March 2024 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)		
01/04/2022	Cemetery Maintenance Contract (Paid monthly Apr (x2) – Oct 2022 9 instalments of £335.00)	£3,015
01/04/2022	Annual salary for Clerk/R.F.O. (incl. Office Allowance)	£11,525.96
01/04/2022	HMRC – tax & national insurance	£1,134.70
01/04/2022	Nest – Clerk Pension Payments	£455.89
OTHER PAYMENTS		
05/06/2023	Printer ink	£113.41
08/06/2023	Wiltshire/National Association of Local Clerks – annual subscription	£298.12
22/06/2023	Village hall hire	£154.00
22/06/2023	Internal auditing services	£450.00
22/06/2023	Website hosting costs	£180.00
18/07/2023	Land Registry	£161.41
19/07/2023	First registry of Titles fee	£1,276.42
17/08/2023	BHIB – Liability insurance	£930.66
07/09/2023	Planning fees	£187.00
26/09/2023	External Auditing Services	£210.00
14/12/2023	Flagpole renewal work	£130.00
08/02/2024	Memorial Tree Replacement	£103.34
08/02/2024	Village hall hire (additional re new clerk training)	£337.75
19/03/2024	Payroll provision services	£110.00
19/03/2024	New Clerk training	£265.00

9. Section 137 payments

For 2023/24 Section 137 of the Local Government Act enabled parish councils to spend up to £9.93 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 2023/24 was £7070.00 (based on 712 registered electors - £6174.00 in 2022/23). For the financial year ending 31st March 2024 the following Section 137 payments were made.

DATE	Payee and Nature of payment	Value
20/04/2023	Grant aid payment - friendship club	£250.00
22/06/2023	Tony Cooper - Maintenance expenses (phone boxes)	£104.69
27/06/2023	Grant aid payment - preschool	£250.00
17/10/2023	Grant aid payment - Broughton Gifford Magazine	£250.00
14/10/2023	Telephone Box Poly windows	£209.87
14/11/2023	Festive lights	£233.81
14/12/2023	Flagpole (replacement)	£1,105.00
08/02/2024	Grant aid payment - cricket club	£250.00
19/03/2024	Tony Cooper - Maintenance expenses (phone boxes)	£104.69
19/03/2024	SWAST - Defib contract costs (4 years)	£2,800.00

Total Section 137 Payment

£5558.06

10. Major Grants

No major grants were applied for in the year ended 31st March 2024.

11. Agency Work

The Parish Council is not currently engaged in agency work.

12. Advertising and Publicity

In 2015 the Council set up its own website. The costs associated with hosting this site for 2023/24 were £216.00. In addition, the Council placed a number of adverts in local newspapers/village magazines (including: vacancy for new clerk, tender for Stone Barn) at a total cost of £174.04.

Total Advertising and Publicity £390.04

13. Members' Allowances

The Council currently does not pay the Chairman or members any allowances. The Parish Council re-imburses members for any expenses incurred, subject to the Council authorising a claim form.

14. Superannuation

For the year ended 31st March 2024 the Council's Superannuation contributions were £455.89.

Total Superannuation £455.89

Signed.....

Council Chair

.....

Finance Officer

Date.....08/05/2024

.....08/05/2024