

**Charney Bassett Parish Council
Meeting – 10th May 2023**

Report No. CBPC/FIN/23/03

**Agenda Item 8
Clerk's Financial Report**

Introduction

- 1 This report provides details of receipts and payments for the financial year 2022-23.
- 2 Several forms (commonly referred to as AGAR) have to be approved for audit, and drafts are circulated with this report. The audit process is referred to at the end of this report.

Receipts

- 3 Total income for the year was £10,466 (Table 1). This was £2,121 more than budgeted due to a £2,000 grant from OCC for the MVAS equipment. Year on year, there was a £695 reduction in receipts as 2021-22 included a CIL receipt of £1,387 and £1,000 from the closure of the Village College. The VAT reclaim in 2022-23 (£368) was also £450 lower than previous, reflecting lower Payments in 2021-22. The Precept of £6,900 was in line with the previous year and we continued to receive a grant of £616 from the County Council for grass cutting. We also continue to receive income from the Salvation Army clothing bank (£173) which is kindly hosted by Ian and Jacqui at The Chequers. Clothing receipts were slightly up on the previous year although rates are expected to fall in 2023-24.

Payments

- 4 Payments for the year amounted to £14,479 (Table 2). This was £4,816 more than budgeted and was significantly (£8,076) higher than 2021-22 (£6,403). The main movements are shown in the table below:

Main Reasons for Movement £	v's Actual 2021/22	v's Budget 2022/23
Legal advice re Field Transfer	1,140	890
Speed Gun purchase	488	
MVAS Equipment purchase	4,854	4,342
Jubilee/Coronation celebrations	563	563
Grass Cutting price Increase	413	
Defibrillator Battery replacement	342	
Allotment Rental (not required)		(440)
Mill Repairs (unutilised)		(326)
Other Movements	276	(214)
Total	8,076	4,816

5. A total of £2,071 was spent on grass cutting. Prices increased in 2022-23 although Councillors will recall that they will remain static for 2023-24.
6. In total, £5,342 was spent on the purchase of a Speed Gun, Mobile Vehicle Activated Signs and associated equipment for the Road Safety Group in line with the Community Led Plan.
7. Village Hall hire charges increased from £58 to £173, primarily due to a rise in the hourly rate due to higher energy costs. As per previous years, we record this as a journal item as we receive a net payment from CHAFT incorporating our recharge of the play area grass cutting costs (£236)
8. In regards to grants and donations, as per 2021-22 a further grant (of £1000) was given to CHAFT to support the tree work on the field. We also continue to support local community-focused charities.

Reconciliation

8. Table 3 shows a bank balance of £8,542 However, a cheque transaction for £35 has yet to be cashed, so the correct closing balance is £8,507 and this Reserve value will be carried forward to 2023-24.
9. Our closing Total Balance for the year is £4,012 less than at the start (1st April 2022). This is primarily due to the expenditure on Road Safety from Specific Reserves. Our Immediate Reserve has increased slightly to £6,686 as shown in the Table below.

Reserve Balance 2022/23 £	Opening	Closing	Mvmnt	
Total Balance	12,519	8,507	(4,012)	
of which Immediate Reserve	6,356	6,686	330	
of which Specific Reserve	6,163	1,821	(4,342)	
Specific Reserves 2022/23 £	Opening	Utilised	Additions	Closing
Mill Maint Fund	326			326
Road Safety Group	2,700	(3,955)	2,000	745
CIL Road Safety	1,387	(1,387)		0
CHAFT Field	1,250	(1,000)		250
Education (ex VC)	500			500
Total	6,163	(6,342)	2,000	1,821

10. **Specific Reserves:** The CIL reserve was used to partially fund the purchase of the MVAS equipment with an additional £2,000 grant was received from OCC to support that purchase. A final agreed grant of £250 will be paid to CHAFT in 2023-24 to support work on the field.
11. The reserve of £6,686 compares to a planned non-discretionary spend for 2023-24 of £6,220 and therefore is in-line with our reserves policy.

End of Year Audit

12. Neither our gross income nor our gross expenditure exceeds £25,000, and our accounts are the subject of internal audit by Brian Trotman who is a member of the Internal Auditors Forum which has a partnership agreement with the NALC. Therefore, we can safely elect to be exempted from external audit. This avoids an external audit fee and means we only need send a Certificate of Exemption to Moore Stephens (the external auditor).
13. Nevertheless, a number of forms (AGAR) still have to be completed and made available for public inspections as follows:
 - (page 3) the Certificate of Exemption from External Audit;
 - (page 4) the Internal Audit Summary;
 - (page 5) the Annual Governance Statement; and
 - (page 6) the Accounting Statements.

Once approved, these have to be variously signed by the Clerk, the Internal Auditor and the Chairman. A period of 30 consecutive days needs to be provided within which the public can inspect these documents, and this has to include the first 10 working days of July.

14. The AGAR forms circulated with the agenda have been inspected by our Internal Auditor and he has issued a letter (available on request) of satisfaction with our accounts and governance processes. This points out the need to review our Financial Regulations annually¹ and a report on this will be presented shortly. Maintenance of a satisfactory Risk Assessment is expected, and this has been updated. The value on the Asset Register has been updated to reflect new purchases such as the MVAS equipment and a revaluation exercise has taken place following advice from the OALC. These documents have also been circulated with this report.

Recommendation

15. Councillors are asked to:
 - (1) Note the recent transactions in the Council's accounts (grey areas – Tables 1 and 2);
 - (2) Confirm that the Council should exempt itself from the process of External Audit (page 3 of AGAR – circulated);
 - (3) Note the content of the Internal Auditor's Report (page 4 of AGAR – circulated);
 - (4) Endorse the Annual Governance Statement (page 5 of AGAR – circulated) and authorise its signing by the Chairman and Clerk;
 - (5) Approve the Statement of Accounts (page 6 of AGAR – circulated) for signature by the Chairman;
 - (6) Agree that the 30 (working) day period during which the public can exercise their right to inspect the accounts and accounting records (as summarised in the completed AGAR forms) should commence on 5th June 2022.
 - (7) Agree the Risk Assessment and note the Asset Register – as circulated – and expect a further report on review of our Financial Regulations.

Nick Adamson (Finance Officer) and Trevor Brown (Clerk)

¹ A requirement of our Standing Orders

CHARNEY BASSETT PARISH COUNCIL

ACCOUNTS 2022-2023

31.03.2023

TABLE 1: RECEIPTS

Entry No.	Date Received	Details	Receipt	Precept	Interest	Grants & Donations	Loans & Recovery	VAT Recovered	Total Receipts - Precept
1	01-Apr-22	Salvation Army Clothing Bank (Feb)	19.68			19.68			19.68
2	08-Apr-22	OCC Precept (1st Installment)	3,450.00	3,450.00					0.00
3	28-Apr-22	Salvation Army Clothing Bank (March)	25.94			25.94			25.94
4	10-May-22	Grass Cutting Grant (OCC)	615.63			615.63			615.63
5	30-May-22	Salvation Army Clothing Bank (April)	10.23			10.23			10.23
6	17-Jun-22	Donations from Mill Opening	31.50			31.50			31.50
7	24-Jun-22	Salvation Army Clothing Bank (May)	6.00			6.00			6.00
8	06-Jul-22	Jubilee Donation	50.00			50.00			50.00
9	06-Jul-22	Journal (Jubilee Donation)	43.00			43.00			43.00
10	08-Jul-22	Jubilee Donation	50.00			50.00			50.00
11	01-Aug-22	Salvation Army Clothing Bank (June)	2.78			2.78			2.78
12	02-Sep-22	Salvation Army Clothing Bank (July)	15.34			15.34			15.34
13	07-Sep-22	OCC Precept (2nd Installment)	3,450.00	3,450.00					0.00
14	29-Sep-22	Salvation Army Clothing Bank (August)	9.62			9.62			9.62
15	27-Oct-22	VAT Reclaim from HMRC 2021/22	367.77					367.77	367.77
16	01-Nov-22	Salvation Army Clothing Bank (Sept)	9.88			9.88			9.88
17	01-Dec-22	Salvation Army Clothing Bank (Oct)	10.64			10.64			10.64
18	21-Dec-22	OCC Grant for Movable Speed Detectors	2,000.00			2,000.00			2,000.00
19	23-Dec-22	Salvation Army Clothing Bank (Nov)	6.30			6.30			6.30
20	31-Jan-23	Salvation Army Clothing Bank (Dec)	4.66			4.66			4.66
21	02-Mar-23	Salvation Army Clothing Bank (Jan)	22.94			22.94			22.94
22	29-Mar-23	Salvation Army Clothing Bank (Feb)	28.64			28.64			28.64
23	30-Mar-23	CHAFT Grass Cutting (Inv 2022-23-01)	63.2			63.2			63.20
24	30-Mar-23	Journal Grass Cutting (Inv 2022-23-01)	172.50			172.50			172.50
		TOTAL YTD	10,466.25	6,900.00	0.00	3,198.48	0.00	367.77	3,566.25

Charney Bassett Parish Council

ACCOUNTS 2022-2023

31.03.2023

TABLE 2: PAYMENTS

Entry No.	Transaction Date	Transaction No.	Payee	Payment	VAT element	Payment Category								Reason for Payment
						Staff Costs	Council Admin	Property	Donations	Groups	Grass Cutting	Non-Budget	Jubilee/ Coronation	
1	14-Apr-22	Direct Debit	EDF Energy	5.66	0.00			5.66						Charney Mill Electricity (Monthly)
2	17-May-22	E Pay:	BHIB Ltd	332.96	0.00		332.96							Public/Employment Insurance 2022/23
3	17-May-22	E Pay:	Grove Computer Services Ltd	200.00	0.00							200.00		Investigation & repair of Clerk's laptop
4	17-May-22	E Pay:	BGG G&T Care Ltd	153.60	25.60						153.60			Grass cutting April.
5	17-May-22	E Pay:	MR T BROWN	21.00	0.00								21.00	Reimbursement - VoWHDC Road Closure App
6	18-May-22	Direct Debit	EDF Energy	8.00	0.00			8.00						Charney Mill Electricity (Monthly)
7	30-May-22	E Pay:	OALC	66.00	11.00		66.00							Training Courses: D Roberts & T Brown
8	13-Jun-22	E Pay: 329293637	BGG G&T Care Ltd	187.20	31.20						187.20			Grass cutting May
9	13-Jun-22	E Pay: 90715069	OALC	150.00	25.00		150.00							Membership Fee 2022/23
10	17-Jun-22	Direct Debit	EDF Energy	5.49	0.26			5.49						Charney Mill Electricity (Meter Reading)
11	28-Jun-22	E Pay: 786480925	Xebit Ltd	188.40	31.40		188.40							CBPC Website Hosting & Security 2022/23
12	30-Jun-22	Direct Debit	Unity Bank	18.00	0.00		18.00							Quarterly Bank Charges Q1
13	05-Jul-22	E Pay:	MR T BROWN	428.88	0.00	428.88								Clerk's salary. Q1
14	05-Jul-22	E Pay:	HMRC Cumbernauld	107.20	0.00	107.20								PAYE for Clerk's salary Q1
15	05-Jul-22	E Pay: 272800510	Jacqui Crayford	299.00	0.00							299.00		Provision of meal, disco, bouncy castle etc.
16	06-Jul-22	Journal	Donation	43.00	0.00								43.00	Cut out of Queen for Jubilee
17	05-Jul-22	E Pay: 465474005	BGG G&T Care Ltd	187.20	31.20						187.20			Grass cutting June: Inv No 424/22
18	20-Jul-22	E Pay: 237260387	OLHA	13.00	0.00		13.00							Oxfordshire Local History Assoc membership
19	08-Aug-22	E Pay: 752693999	BGG G&T Care Ltd	618.00	103.00						618.00			Grass cutting July. Inv No 541/22
20	08-Aug-22	E Pay: 512219464	Ian & EA Taylor	8.99	1.50		8.99							Purchase of petrol syphon for mowers.
21	26-Aug-22	Direct Debit	Direct Debit (EDF ENERGY)	12.25	0.58			12.25						Charney Mill Electricity (Meter Reading)
22	30-Aug-22	E Pay: 407677339	CPRE	36.00	0.00		36.00							Membership Fee 2022/23
23	14-Sep-22	Direct Debit	Direct Debit (EDF ENERGY)	7.57	0.36			7.57						Charney Mill Electricity July-Aug
24	30-Sep-22	Direct Debit	Unity Bank	18.00	0.00		18.00							Quarterly Bank Charges Q2
25	10-Oct-22	E Pay: 346975494	B/P to: MR T BROWN	424.72	0.00	424.72								Clerk's salary. Q2
26	10-Oct-22	E Pay: 740253793	B/P to: Community Heartbeat	342.00	57.00			342.00						Replacement Battery for Defibrillator
27	10-Oct-22	E Pay: 682685229	B/P to: Sign Wizzard	231.96	38.66					231.96				Speedwatch signs for Road Safety Group
28	10-Oct-22	E Pay: 912301554	B/P to: MR T BROWN	228.34	38.06					228.34				Speed Gun for Road Safety Group
29	10-Oct-22	E Pay: 85222090	B/P to: HMRC Cumbernauld	106.20	0.00	106.20								PAYE for Clerk's Salary Q2
30	10-Oct-22	E Pay: 59685768	B/P to: MR T BROWN	27.90	3.96					27.90				Hi Viz jackets for Road Safety Group
31	12-Oct-22	Direct Debit	Direct Debit (EDF ENERGY)	7.57	0.36			7.57						Charney Mill Electricity Aug-Sep
32	31-Oct-22	E Pay: 575743140	Wellers Law Group	1,140.00	190.00							1,140.00		Legal advice on the playing field transfer to CHAFT
33	10-Nov-22	Direct Debit	Direct Debit (EDF ENERGY)	7.32	0.35			7.32						Charney Mill Electricity Sep-Oct
34	21-Nov-22	Direct Debit	Information Commissioner	35.00	0.00		35.00							Data Protection Fee (Annual)
35	01-Dec-22	E Pay: 974792090	B/P to: BGG G&T Care Ltd	153.60	25.60						153.60			Grass cutting Oct. Invoice No 896/22
36	09-Dec-22	Direct Debit	Direct Debit (EDF ENERGY)	7.57	0.36			7.57						Charney Mill Electricity Oct-Nov
37	15-Dec-22	E Pay: 580804951	B/P to: CHAFT	1,000.00	0.00				1,000.00					3rd Grant payment to support treework
38	15-Dec-22	E Pay: 461443242	B/P to: BGG G&T Care Ltd	771.60	128.60						771.60			Grass cutting Nov (final). Inv 974/22, 975/22, 976/22
39	15-Dec-22	E Pay: 809594538	B/P to: MR T BROWN	549.72	0.00	549.72								Clerks Salary Q3
40	15-Dec-22	E Pay: 557057448	B/P to: HMRC Cumbernauld	137.20	0.00	137.20								PAYE for Clerk's Salary Q3
41	31-Dec-22	Direct Debit	Unity Bank	18.00	0.00		18.00							Quarterly Bank Charges Q3
42	04-Jan-23	Cheque: 300011	RBL Poppy Appeal Fund	50.00	0.00				50.00					Remembrance Day Wreath
43	16-Jan-23	Direct Debit	Direct Debit (EDF ENERGY)	7.32	0.35			7.32						Charney Mill Electricity Dec-Jan
44	30-Jan-23	E Pay: 396437606	B/P to: MR T BROWN	54.16	9.03					54.16				Clips for MVAS equipment installation
45	30-Jan-23	E Pay: 676393026	B/P to: OALC	36.00	6.00		36.00							Allotment set-up training: T Brown, D Roberts
46	06-Feb-23	E Pay: 775412785	B/P to: Elan City Ltd	4,800.00	800.00					4,800.00				Purchase of MVAS equipment
47	13-Feb-23	Direct Debit	Direct Debit (EDF ENERGY)	7.57	0.36			7.57						Charney Mill Electricity Jan-Feb
48	22-Feb-23	Cheque: 300014	Thames valley Air Ambulance	35.00	0.00				35.00					Charitable Donation
49	23-Feb-23	Cheque: 300016	My Vision Oxfordshire	35.00	0.00				35.00					Charitable Donation
50	23-Feb-23	Cheque: 300015	Be Free Young Carers	35.00	0.00				35.00					Charitable Donation
51	24-Feb-23	E Pay: 682457931	B/P to: OALC	36.00	6.00		36.00							Financial regulations training: N Adamson
52	27-Feb-23	Cheque: 300017	MacMillan Cancer Support	35.00	0.00				35.00					Charitable Donation
53	01-Mar-23	Cheque: 300012	Vale Community Impact	35.00	0.00				35.00					Charitable Donation
54	07-Mar-23	E Pay: 874566623	B/P to: Mr Ewen M Baird	200.00	0.00							200.00		Deposit for Jazz Band for Coronation Celebration
55	10-Mar-23	E Pay: 763184500	B/P to: HMRC Cumbernauld	116.60	0.00	116.60								PAYE for Clerk's Salary Q4
56	10-Mar-23	E Pay: 990681213	B/P to: MR T BROWN	466.32	0.00	466.32								Clerks Salary Q4
57	30-Mar-23	Journal	CHAFT (Invoice 2022-23-114)	172.50	0.00		172.50							Hall Hire charges 2022-23
58	31-Mar-23	Cheque: 300013	The Cedar Community Club	35.00	0.00				35.00					Charitable Donation
59	31-Mar-23	Direct Debit	Unity Bank	18.00	0.00		18.00							Quarterly Bank Charges Q4
			TOTAL YTD	14,478.57	1,565.78	2,336.84	1,146.85	418.32	1,260.00	5,342.36	2,071.20	1,340.00	563.00	

CHARNEY BASSETT PARISH COUNCIL
ACCOUNTS 2022-2023
31.03.2023
TABLE 3: BANK RECONCILIATION

	Current a/c balance at 31.03.2022	13,195.82
Less	Items not presented	(676.96)
Equals	Balance to carry forward	12,518.86
	Opening balance at 01.04.2022	12,518.86
Add	Receipts for period	10,466.25
Less	Payments for period	(14,478.57)
Equals	Closing Balance	8,506.54
	Current a/c balance at 31.03.2023	8,541.54
Less	Items not Presented	(35.00)
Equals	Balance to carry forward	8,506.54