

ROUGHTON PARISH COUNCIL

Summary Receipts & Payments Account

For The Year Ending 31st March 2024

31/03/2023

£

Receipts

10,250.00	Precept
6,893.00	Grants
1.98	Interest on Investments
581.38	VAT Repayment
281.78	Recycling Credits
819.77	Miscellaneous (other)
290.18	Wayleave Payments

19,118.09 Total Receipts

31/03/2024

£

12,125.00
-
11.21
657.33
249.11
929.62
428.18

14,400.45

Payments

3,071.20	Staff Costs	2,880.00
579.47	Administration	615.22
238.80	HMRC	500.00
84.00	Hall Hire	92.00
900.00	Grass Cutting incl verge cutting	1,320.00
3,064.78	Village Maintenance	3,568.77
100.00	Section 137	100.00
1,105.67	Insurance	1,188.98
250.00	Grants/Donations	-
8,053.05	Miscellaneous	1,735.97
657.33	VAT to reclaim	449.25

18,104.30 Total Payments

12,450.19

Receipts and Payments Summary

3,155.73	Balance at 1st April 2023	4,169.52
19,118.09	Total Receipts	14,400.45
18,104.30	Less Total Payments	12,450.19
4,169.52	C/F 2024/2025	6,119.78

These cumulative funds are represented by:

3,117.28	Lloyds Treasurers Account	5,056.33
1,052.24	Lloyds Business Access	1,063.45
-	Outstanding cheques - Nil	-
4,169.52		6,119.78

The above statement represents the financial position of the authority at 31st March 2024 and reflects its receipts and payments during the financial year.

P. E. Benth

20/5/24

Signed - Chairman

Date

[Signature]

20/5/24

Signed - RFO

Date

Reserves are held high due to the medium risk from a resident in connection with the accounts and a possible audit complaint.

ROUGHTON PARISH COUNCIL - EXPENDITURE 1st April 2023- 31st March 2024														
			STAFF	ADMIN/		HALL	GRASS	MAINT						
DATE	TO	NO	SALARY	EXPENSES	HMRC	HIRE	CUTTING	VILLAGE	S137	INSURANCE	GRANTS/ DONATIONS	OTHER	VAT	TOTAL
22.05.23	NPTS	549										121.25		£121.25
22.05.23	Jake Neale - recycling	550						80.00					16.00	£96.00
22.05.23	DT Overton Moles	551						210.00						£210.00
22.05.23	Gary Cheney - caretaking	552						470.75						£470.75
22.05.23	Kevin Richardson	553					390.00							£390.00
22.05.23	Mick Kinder	554						82.50						£82.50
22.05.23	Elaine Pugh	555	460.00	107.55										£567.55
22.05.23	HMRC	556			60.00									£60.00
22.05.23	Ros Calvert - internal audit	557										46.00		£46.00
22.05.23	AJ Gallagher	558								1,188.98				£1,188.98
22.05.23	CT Baker	559						162.04						£162.04
22.05.23	NCC P/P Scheme - entrances	560						105.01				925.00		£925.00
22.05.23	S&M Timber Supplies	Transfer						74.12					21.01	£126.02
03.07.23	CT Baker	561											14.82	£14.82
03.07.23	Community Heartbeat (defib pads)	562										58.00	11.60	£69.60
03.07.23	Mr G Cheney - caretaking	563						57.75						£57.75
03.07.23	DT Overton	564						210.00						£210.00
03.07.23	Elaine Pugh	565	356.00	88.36									1.00	£344.36
03.07.23	HMRC	566			34.00									£34.00
03.07.23	Kevin Richardson	567					540.00							£540.00
03.07.23	Countrystyle Recycling	568										17.50	3.50	£21.00
03.09.23	Steve Jackman	572										135.00		£135.00
03.09.23	Countrystyle	569										25.00	5.00	£30.00
03.09.23	Elaine Pugh (including Wix payment	570	468.00	96.19								90.00	18.00	£672.19
03.09.23	HM Revenue & Customs	571			117.00									£117.00
06.11.23	Mr G Cheney - caretaking	573						49.50						£49.50
06.11.23	HMRC	574			73.00									£73.00
06.11.23	Elaine Pugh - Clerk	575	512.00	107.45										£619.45
06.11.23	Mr Overton (moles)	576						210.00						£210.00
06.11.23	Countrystyle recycling	578										25.00	5.00	£30.00
06.11.23	NNDC - Bin emptying	580						430.30					86.06	£516.36
06.11.23	Secret Gardens	581						145.00						£145.00
06.11.23	NNDC - elections	582										51.72		£51.72
06.11.23	Royal British Legion	579							100.00					£100.00
08.01.24	Mr Overton (moles)	586						210.00						£210.00
08.01.24	Countrystyle recycling	587										20.00	4.00	£24.00
08.01.24	NPTS (training)	588										104.00		£104.00
08.01.24	The Play Inspection Company	589										82.50	16.50	£99.00
08.01.24	Elaine Pugh	590	512.00	113.08										£625.08
08.01.24	HMRC	591			73.00									£73.00
08.01.24	Roughton Village Hall	593				92.00								£92.00
08.01.24	Kevin Richardson	592					390.00							£390.00
17.01.24	ICD	D/D										35.00		£35.00
03.03.24	Secret Gardens (swings)	594						90.00					18.00	£108.00
03.03.24	Ferland Leisure (materials)	598						981.80					196.36	£1,178.16
03.03.24	Elaine Pugh	595	572.00	102.59										£674.59
03.03.24	HMRC	596			143.00									£143.00
			£ 2,880.00	£ 615.22	£ 500.00	£ 92.00	£ 1,320.00	£ 3,568.00	£ 100.00	1,188.98	£ -	£ 1,735.97	£ 449.25	£ 10,550.19

ROUGHTON PARISH COUNCIL - INCOME 1st APRIL 2023 - 1st APRIL 2024									
DATE	FROM	PRECEPT	INTEREST BUS ACCT	VAT REFUND	RECYCLING CREDITS	OTHER	WAYLEAVE PAYMENTS	TOTALS	
28.04.23	NNDC - Precept 1st tranche	6,062.50						6,062.50	
15.05.23	UK Power Network (22-23) misplaced cheque						69.00	69.00	
01.06.23	BT Openreach						290.18	290.18	
14.07.23	NCC - Bottle bank reclaim				249.11			249.11	
18.07.23	NCC - grass cutting					929.62		929.62	
29.08.23	HMRC - VAT refund			657.33				657.33	
29.09.23	NNDC - Precept 2nd tranche	6,062.50						6,062.50	
25.10.23	UK Power Network (23-24)						69.00	69.00	
23-24	Lloyds - interest April/March - yearly		11.21					11.21	
	TOTALS	12,125.00	11.21	657.33	249.11	929.62	428.18	14,400.45	

ROUGHTON PARISH COUNCIL
Bank reconciliation
For The Year Ending 31st March 2024

Prepared by: Elaine Pugh - Clerk and RFO

Balance per bank statements as at 31 March 2024

Current Account - Lloyds

Business Saver - Lloyds

£	£
5,056.33	
1,063.45	
	<u>6,119.78</u>

Petty cash float (not applicable)

Less any unpresented cheques at 31st March 2024 - none

Unbanked cash at 31st March 2024

0
<u>0</u>

Net balances as at 31st March 2024

6,119.78

The net balances reconcile to the Cash Book (receipts and payments) for the year as follows:

CASH BOOK

Opening Balance 1st April 2023

Add: Receipts in the year 2023/2024

Less: Payments in the 2023/2024

4,169.52
14,400.45
12,450.19

Closing balance per cash book 2024

(receipts and payments book) as at 31st March 2024

6,119.78

Explanation of variances

Attachment 1.2

Name of Council: **ROUGHTON PARISH COUNCIL**

Explanations for variance of more than 15% (and over £200) for individual boxes in Section 1 except where there are "compensating" variances which leave a box relatively unchanged.

Section 1	2022/2023 £	2023/2024 £	Variance (+/-) £	Detailed explanation of variance (with amounts to nearest £10)
Box 1 Balances carried forward	3,155	4,169	+£1014	Balances carried forward were slightly increased over 22/23 due to the increase in the precept.
Box 2 Precept	10,250	12,125	+£1,875	The Council increased the Precept by £1,875 to be prepared for inflation and ongoing costs/projects.
Box 3 Other Income	8,868	2,275	-£6,593	This is dramatically decreased as in 2022/2023 there was an overpayment received from NCC of £5,150 which was returned to NCC. In 2023/2024 this did not occur.
Box 4 Staff costs	3,309	3,380	+£71	
Box 5 Loan interest/ capital	NIL	NIL	£NIL	
Box 6 Other payments	14,795	9,070	-£5,725	There was no payment due to NCC of £5,150 as in 2022/2023.
Box 7 Balances carried forward	4,169	6,120	+£1,951	The balances carried forward are slightly improved due to the increase in the Precept in 23-24. Earmarked reserves at year end: We are still aware of the possible risk of the objection to the Council's Accounts however, this has now been reduced to low/medium. This has enabled the Council to invest in Highways projects. We are still waiting for the gifting of the wetland habitat and this is a number of years away. £4,120 is held as general reserves. For 23/24 we have earmarked £2,000 towards the NCC Partnership Fund for White Entrance Gates along Roughton Road.
Box 9 Fixed assets & Long term assets	45,289	79,224	+£33,935	Assets have been reassessed and include new items and the asset list has been adjusted accordingly and include SAM2, white gates and defibrillator. We have increased the value of the bus shelters together with the bridge over the brook.
Box 10 Total Borrowings	Nil	Nil	£Nil	

Reassessed value of the 2 brick bus shelters which were undervalued - included SAM2, white gates and defibrillator and increased the value of bridge over the brook.

ROUGHTON PARISH COUNCIL - RISK ASSESSMENT 2023-2024

ASSET	Insured	Risk	Action	Completed
Roughton Common	Y	Low	Ensure mowed regularly and moles deterred	Yes by Kevin Richardson
Moles on Roughton Common	Y	Medium	Trap Hazard	Controlled by Mr Overton
Benches on Common	Y	Low	One bench destroyed - removed and reinstated	Yes
Trees on Common	N/a	Low	Tree surgeon to assess	Works completed
Common invasion by Travellers	N/a	Medium	Notices to be placed onto Common	Actioned and installed
Play Equipment on Common	Y	Low	Play Inspection - repairs undertaken	Additional repairs undertaken
Notice boards	Y	Low	None	2 newly replaced in 2017
Bus Shelters	Y	Medium	Hit twice and repaired monitor situation	Monitored and checked regularly
Objection to Parish Council Accounts	No	Medium	Retain substantial funding to pay for Auditor's fees	Funds retained
Unreasonably Persistent Complainer	No	Medium	Maintain register of complaints/contacts	Monitored
Exposure to high annual auditor cost	No	Medium	Maintain high reserves to accommodate costs	High reserves maintained
Fidelity guarantee	Yes	Low	Ensure insurance policy in place and meets reserves	In place
Cheque Fraud	No	Low	Councillor's to check invoices	Checked regularly
Cheque signing	No	Low	To be signed by 2 Members	Bi-monthly
Payments to HMRC	No	Low	Clerk to ensure paid and provide payslips	Reported regularly
Income	No	Low	Clerk to ensure all income is accounted for	Clerk
VAT return	No	Low	To be undertaken in May	Completed
Asset register	No	Low	Reviewed annually in May	Updated April 2023
Council insurance	N/A	Low	Ensure insurance policy in place	With Gallagher

Prepared by Elaine Pugh

Date: April 2024

Asset List for the year ended 31st March 2024

The following assets are held:

	<u>Value (£)</u>	<u>Notes</u>
Bridge on Common	6,000.00	increased to 6k for repairs/damage
Playground Equipment	36,183.00	
Notice Boards x 2	1,300.00	Mill Lane purchased 2017 and School
Brick Built Bus Shelters (2)	21,000.00	
Seat at the Knoll	1,000.00	Repaired April 23
Village Sign	3,000.00	
4 Wooden Seats/benches	1,066.00	various dates
New footpath notice board at School	592.00	Purchased November 2017
Glasdon benches x 3	2,106.00	Purchased 06.03.23
New bench replaced outside Roughton New Inn	250.00	Purchased - May 2019
Bench replaced outside petrol	250.00	Purchased 2022
White gates to Village - Thorpe Road	1,476	Purchased via NCC P/P - May 2023
The Common	1.00	
Defibrillator at New Inn	2,000	Purchased November 2014
SAM2 - gifted from NCC via Tim Adams	3,000	added to insurance on 7.7.23

TOTAL OF ASSETS	79,224.19
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Reviewed April 2024

REMEMBER TO ADVISE NEW WHITE GATES WHEN PARISH PARTNERSHIP PLAN IN 2024/2025