

BARROW GURNEY PARISH COUNCIL

YEAR END FINANCIAL ACCOUNTS 2018/2019

	Notes	Previous for the year ending 31/03/17	Last Year for the year ending 31/03/18	Actual for the year ending 31/03/19	Budget for the year ending 31/03/19	Savings / (overspend)
INCOME						
Precept		7,000.00	7,700.00	8,200.00	8,200	0
Council Tax Benefit Grant		176.00	91.78	53.17	53	0
Village Orderly Grant		100.00	100.00	100.00	100	0
VAT reclaimed		42.77	301.09	395.13	864	469
Interest earned		3.68	4.36	4.08	10	6
Grants received	1	8,000.00	5,165.28	1,000.00		-1,000
		<u>15,322.45</u>	<u>13,362.51</u>	<u>9,752.38</u>	<u>9,227</u>	
EXPENDITURE						
Annual General Expenditure						
Clerk's Salary	2	3,899.64	3,938.64	5,088.71	4,989	-100
Clerk's Telephone expenses		20.00	25.00	15.00	30	15
Clerk's Travel allowances		47.11	71.97	47.67	50	2
Training		45.00	140.00		120	120
Printing & Stationery		47.10	81.59	88.30	80	-8
Postage		38.46	28.60	41.53	45	3
IT Expenses		50.78	50.78	54.95	51	-4
Insurance		358.01	347.87	354.83	360	5
Subscriptions	3	234.65	251.70	169.33	245	76
Data Protection Registration Fee		35.00	35.00	40.00	185	145
Grants	4	50.00	50.00	50.00	50	0
Annual Village Hall hire		350.00	350.00	350.00	350	0
Annual Audit Fees		20.00	20.20	129.20	30	-99
Wreath for War Memorial		17.00		40.00	20	-20
Village Green	5	966.50	1,253.00	1,057.00	2,051	994
Footpath Maintenance		700.00				0
Village Maintenance			33.86	400.00	500	100
Tidying War Memorial		75.00	75.00	75.00	75	0
Other	6			96.31		-96
		<u>6,954.25</u>	<u>6,753.21</u>	<u>8,097.83</u>	<u>9,231</u>	
Extraordinary Expenditure						
Village Green litter bin					500	500
WWI Commemoration					200	200
Barrow Street Noticeboard			1,309.00			0
Plant tubs			81.26			0
5 year Tree Survey		345.00				0
Parish Council Elections						0
		<u>345.00</u>	<u>1,390.26</u>	<u>0.00</u>	<u>700</u>	
Projects subsidised by grants						
Resurfacing of playarea	1			8,880.00		
Table Tennis table				2,389.35		
Refurbishment of Telephone Box				810.00		
Laptop purchase			433.28			0
Professional fees – Walkways planning applications		1,097.50				0
		<u>1,097.50</u>	<u>433.28</u>	<u>12,079.35</u>	<u>0</u>	
Projects funded from earmarked reserves						
Purchase of brushcutter	8			375.00		
Laying of hedge			1,167.03			0
		<u>0.00</u>	<u>1,167.03</u>	<u>375.00</u>		
Vat paid on expenses to be reclaimed	7	301.09	395.13	2,402.81		
		<u>8,697.84</u>	<u>10,138.91</u>	<u>22,954.99</u>	<u>9,931</u>	
SURPLUS / (OVERSPEND)						
		<u>6,624.61</u>	<u>3,223.60</u>	<u>-13,202.61</u>	<u>-704</u>	
RESERVES						
Cash Balances as at 31 March						
Current account		21,213.63	24,437.23	11,234.62		
Deposit account		11,207.51	11,926.75	3,720.06		
Petty Cash		10,006.12	12,510.48	7,514.56		
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Less: Unspent grants received	1			-5,057.93		
Less: Earmarked reserves	8			-1,307.97		
RESERVE available at 1 April 2019				<u>4,868.72</u>		
% of annual general expenditure				60.12%		

BARROW GURNEY PARISH COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS 2018/2019

Note 1: Grants Received / Projects subsidised by grants

	<u>Net surplus / (deficit) BROUGHT FORWARD</u>	<u>Grant received</u>	<u>Project expenditure</u>	<u>Net surplus / (deficit) CARRIED FORWARD</u>
Balance of Cemex grant for materials – A38 walkways (FYE 31/03/13)	738.27			<u>738.27</u>
Walkways Working Group fundraising (FYE 31/03/14)	732.50			<u>732.50</u>
Bristol Airport Community Fund – A38 crossing (FYE 31/03/16)	1,925.00			<u>1,925.00</u>
Transparency Code Compliance Grant (FYE 31/03/16)	9.51			<u>9.51</u>
Stancombe Quarry Fund – Village entrances (FYE 31/03/17)	1,500.00			<u>1,500.00</u>
Stancombe Quarry Fund – Table Tennis table (FYE 31/03/18)	2,352.00			
- purchase of Table Tennis table (CHQ300019 10/09/18)			-2,245.00	
- purchase of stone chippings (CHQ300011 14/05/18)			-144.35	<u>-37.35</u>
Bristol Airport Community Fund – Resurfacing play area (FYE 31/03/18)	8,880.00			
- wet-pour surfacing (CHQ300009 14/05/18)			-8,880.00	<u>0.00</u>
Bristol Airport Community Fund – Refurbishment of Telephone Box (FYE 31/03/19)		1,000.00		
- repainting of box and installation of shelving (CHQ300021 12/11/18)			-810.00	<u>190.00</u>
	<u>16,137.28</u>	<u>1,000.00</u>	<u>-12,079.35</u>	<u>5,057.93</u>

Note 2: Clerk's Salary

The Clerk's salary is based on the salary scale recommended by the National Association of Local Councils and the Society of Local Council Clerks.

Note 3: Subscriptions

The following subscriptions were paid:

Avon Local Councils Association (2019/2020)	78.33
CPRE	36.00
Parish Councils Airport Association	50.00
Parish Magazine subscription	5.00
Society of Local Council Clerks	
	<u>169.33</u>

Note 4: Grants paid

The following grant was approved and paid:

Wellspring Counselling	50.00
	<u>50.00</u>

Note 5: Village Green

Expenditure on the Village Green was as follows:

Grass cutting	830.00
Weed spraying	36.00
Strimming	126.00
Pruning	
Annual playground inspection	65.00
	<u>1,057.00</u>

Note 6: Other

The following other expenditure was incurred:

Recruitment advertisement	60.25
Bank charges for cancelled, lost cheque	5.00
Civic responsibilities	31.06
	<u>96.31</u>

BARROW GURNEY PARISH COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS 2018/2019 (cont.)

Note 7: VAT to be reclaimed

VAT paid on the following expenses will be reclaimed:

IT Expenses	5.00
Village Green	13.00
Stationery	17.68
Recruitment advertisement	12.05
Audit fees	20.00
Civic responsibilities	6.21
Table Tennis table	477.87
Resurfacing playground	1,776.00
	<u>2,327.81</u>
Brushcutter (to be reclaimed 2019/20)	75.00
	<u>2,402.81</u>

Note 8: Earmarked Reserves

	<u>Earmarked Reserves</u> <u>BROUGHT FORWARD</u>	<u>Unspent budget –</u> <u>earmarked</u>	<u>Project expenditure</u>	<u>Net Earmarked</u> <u>Reserves CARRIED</u> <u>FORWARD</u>
Reshaping Memorial tree (FYE 31/03/15)	100.00			
Replacing Memorial tree (FYE 31/03/16)	250.00			
				<u>350.00</u>
Unspent footpath budget (FYE 31/03/16)	550.00			
Unspent footpath budget (FYE 31/03/17) (minute 8c, 12/09/2016)	200.00			
				<u>750.00</u>
VGC savings earmarked for VG boundary hedge (FYE 31/03/17)	500.00			
General budget savings earmarked for VG boundary hedge (FYE 31/03/17) (minute 8e, 14/11/2017)	500.00			
Laying of hedge (FYE 31/03/18)	-1,167.03			
				<u>-167.03</u>
Unspent footpath budget earmarked for flowerbed maintenance (FYE 31/03/18) (minute 12b, 12/03/2018)	750.00			
Purchase of brushcutter (FYE 31/03/19)			-375.00	
				<u>375.00</u>
	<u>1,682.97</u>	<u>0.00</u>	<u>-375.00</u>	<u>1,307.97</u>

BARROW GURNEY PARISH COUNCIL

Clerk:
Ms Joanna van Tonder
Tel: 07586 437769

BANK RECONCILIATION: FINANCIAL ACCOUNTS 2018/2019

Balance per bank statements as at 31 March 2019		
Current Account	4,070.06	
Deposit Account	7,514.56	
Petty Cash	0.00	
		<u>11,584.62</u>
Less: Cheques not presented		-350.00
CHQ300028 – Barrow Gurney Village Hall (annual hall hire)	-350.00	
Add: Receipts not banked		0.00
Net Balances as at 31 March 2019		<u>11,234.62</u>

Cash Book

Opening Balance – 1 April 2018		
Current Account	11,926.75	
Deposit Account	12,510.48	
Petty Cash	0.00	
		<u>24,437.23</u>
Add: Receipts		9,752.38
Less: Payments		<u>-22,954.99</u>
Closing Balance per cash book – 31 March 2019		
Current Account	3,720.06	
Deposit Account	7,514.56	
Petty Cash	0.00	
		<u>11,234.62</u>

Prepared by: Joanna van Tonder
9 April 2019

BARROW GURNEY PARISH COUNCIL

Clerk:
Ms Joanna van Tonder
Tel: 07586 437769

FINANCIAL YEAR 2018/2019

DISCLOSURE OF ITEMS OF EXPENDITURE ABOVE £100

<u>Date</u>	<u>Summary of purpose of expenditure</u>	<u>Amount (£)</u>	<u>Unrecoverable VAT (£)</u>
30/04/18	Joanna van Tonder (Clerk's salary – April 2018)	415.74	0.00
14/05/18	Grant Thornton audit fees FYE 2016/17	100.00	0.00
14/05/18	Safety Green (resurfacing of play area; funded by BA grant)	8,880.00	0.00
14/05/18	Came & Company (Insurance renewal for 2018/19)	354.83	0.00
14/05/18	Concrete Fabrications (stone chippings for around TT table)	144.35	0.00
29/05/18	Joanna van Tonder (Clerk's salary – May 2018)	415.74	0.00
28/06/18	Joanna van Tonder (Clerk's salary – June 2018)	415.74	0.00
30/07/18	Joanna van Tonder (Clerk's salary – July 2018)	424.06	0.00
28/08/18	Joanna van Tonder (Clerk's salary – August 2018)	424.06	0.00
10/09/18	Chris Lane (invoice 7 & 8)	727.00	0.00
10/09/18	George Carr & Sons (brush-cutter & safety helmet)	375.00	0.00
10/09/18	Cleeve Nursery (plants for 8x gateway beds)	400.00	0.00
10/09/18	Concrete Sports (Table Tennis table)	2,245.00	0.00
28/09/18	Joanna van Tonder (Clerk's salary – September 2018)	424.06	0.00
29/10/18	Joanna van Tonder (Clerk's salary – October 2018)	424.06	0.00
12/11/18	Chris Lane (invoice 9)	265.00	0.00
28/11/18	Joanna van Tonder (Clerk's salary – November 2018)	424.06	0.00
28/11/18	E Kinsey (Re-issue of cancelled chq 300021 – lost in post)	810.00	0.00
28/12/18	Joanna van Tonder (Clerk's salary – December 2018)	424.06	0.00
28/01/19	Joanna van Tonder (Clerk's salary – January 2019)	424.06	0.00
28/02/19	Joanna van Tonder (Clerk's salary – February 2019)	424.06	0.00
11/03/19	B/Gurney Village Hall (annual charge for hall hire)	350.00	0.00
28/03/19	Joanna van Tonder (Clerk's salary – March 2019)	424.06	0.00