

# RUSHMERE St. ANDREW PARISH COUNCIL

## RECEIPTS & PAYMENTS ACCOUNT, YEAR ENDED 31 MARCH 2023

2021/2022	RECEIPTS	2022/2023	Note
£ 122,000.00	Precept (two instalments)	£ 122,000.00	
£ 22,394.00	Grants & Donations	£ 29,789.38	1
£ 35,640.00	Burial Receipts	£ 42,299.40	2
£ 2,227.77	Allotment Rents (inc Bins)	£ 2,127.59	3, 14
£ 319.07	Allotment Metered Water	£ 612.98	3
£ 21.50	Bank Interest/ Loyalty	£ 133.14	4
£ 2,157.93	Miscellaneous (including advertising income)	£ 994.80	5
£ 9,453.45	VAT Refund from previous year	£ 11,065.98	7
<b>£ 194,213.72</b>	<b>TOTAL RECEIPTS</b>	<b>£ 209,023.27</b>	
2021/2022	PAYMENTS	2022/2023	Note
	<i>General;</i>		6
£ 6,063.57	Administration	£ 5,782.88	
£ 4,419.93	Asset Improvement	£ 539.17	
£ 5,343.00	Hire Charges	£ 6,503.00	
£ 657.00	Litter Collection	£ 229.00	
	<i>Miscellaneous</i>		
£ 4,038.25	Broke Hall path		
£ 8,254.34	Neighbourhood Plan	£ 375.00	
£ 6,440.00	Woodbridge Road		
£ 3,224.12	Broke Hall Jubilee Event	£ 1,137.18	
	Speed Indicator Devices	£ 8,239.95	
	Quiet Lanes	£ 50.00	
	Litter Stickers/ Speeding Stickers	£ 124.89	
	Coronation event	£ 1,975.12	
£ 3,477.59	National Insurance payments (Employer)	£ 5,822.90	17
£ 35,274.61	Net Salary payments	£ 43,934.17	17
£ 6,397.03	PAYE & National Insurance payments (Employee)	£ 9,969.09	17
£ 912.22	Pension - Paid by Employer	£ 1,270.09	18
£ 1,216.36	Pension - Paid by Employee	£ 1,693.48	18
£ 15,879.48	Playing Fields & Public Open Spaces	£ 13,486.21	
£ 2,386.82	S137 Payments	£ 3,818.32	14
£ 2,331.56	S142 Publicity	£ 3,762.95	16
£ 1,522.52	Pond Maintenance and Pest Control	£ 2,330.00	
£ 250.00	Training	£ 368.00	
£ 7,732.09	VAT	£ 5,265.47	
£ 9,098.46	Crime Prevention	£ 6,589.38	
£ 21,330.82	Loan payments (interest & capital) under S19 power	£ 21,330.82	11
	Payments under S19 powers (excl Loan payments)		
	<i>Cemetery;</i>		2
£ 2,958.70	Administration (Registrar)	£ 4,806.16	
£ 12,796.00	Maintenance	£ 20,360.26	
£ 168.38	Metered Water	£ 54.47	
£ 2,714.79	VAT	£ 3,329.61	
	<i>Allotments;</i>		3
£ 3,095.50	Maintenance	£ 6,679.66	
£ 363.38	Metered Water	£ 528.37	
£ 619.10	VAT	£ 1,330.94	
<b>£ 168,965.62</b>	<b>TOTAL PAYMENTS</b>	<b>£ 181,686.54</b>	
2021/2022	GENERAL FUND BALANCE	2022/2023	Note
64,564.42	Balance Brought Forward	£ 67,129.04	
£ 194,163.92	Total Receipts	£ 209,023.27	
£ 168,965.62	Less, Total Payments	£ 181,686.54	
£ 22,633.68	Transfer to Reserves - Net (- taken from reserves)	£ 32,628.15	4
<b>£ 67,129.04</b>	<b>BALANCE CARRIED FORWARD</b>	<b>£ 61,837.62</b>	

<b>BALANCE SHEET AS AT 31 MARCH 2023</b>					
<b>31 Mar. 2022</b>	<b>ASSETS</b>			<b>31 Mar. 2023</b>	<b>Note</b>
	<i>Long Term</i>				
£ -	Investments			£ -	
	<i>Current</i>				
£ 347,955.79	Cash at Bank & In Hand			£ 375,292.52	4
£ -					
£ 347,955.79	<b>TOTAL ASSETS</b>			<b>£ 375,292.52</b>	8
	<b>RECONCILIATION</b>				
					9,10
£ -				£ -	
£ -	<b>TOTAL RECONCILIATION</b>			£ -	
	<b>NET ASSETS</b>				
£ 347,955.79				<b>£ 375,292.52</b>	
	<b>REPRESENTED BY;</b>				
£ 67,129.04	General Fund Balance Carried Forward			£ 61,837.62	
£ 280,826.75	Earmarked Reserves Carried Forward			£ 313,454.90	4
£ 347,955.79	<b>SUMMATION</b>			<b>£ 375,292.52</b>	
<b>The above statement represents fairly the financial position of the authority as at 31 March 2023 and reflects its receipts and payments during the year.</b>					
<b>CHAIRMAN</b>			<b>RESPONSIBLE FINANCIAL OFFICER</b>		
<b>VICE-CHAIRMAN</b>					

**SUPPORTING NOTES FOR THE YEAR ENDED 31 MARCH 2023**

<b>NOTE 1:</b>				<b>GRANTS &amp; DONATIONS</b>			
<b>Item</b>		<b>Date</b>		<b>Amount</b>			
Inez Ula Woollard - Donation from Estate		08/04/2022		£	1,500.00		
Grant East Suffolk Council - Cllr Mark Newton Broke Hall Jubilee Event		12/04/2022		£	2,000.00		
Grant East Suffolk Council - Cllr Mark Newton -Dog Bin		19/04/2022		£	252.09		
Grant East Suffolk Council - CIL		26/04/2022		£	5,619.86		
Grant East Suffolk Council - Community Partnership Grant SID		11/05/2022		£	3,730.00		
Refund from Police and Crime Commissioner - PCSO not in post		16/05/2022		£	3,820.83		
Grant funding SCC for Jubilee Party Cllr Stuart Lawson Locality Budget		22/06/2022		£	100.00		
Grant funding from East Suffolk Council - Cllr Mark Newton - Bin		30/09/2022		£	364.06		
Grant - East Suffolk Council -CIL		21/10/2022		£	5,880.60		
Grant Suffolk County Council 30mph & bin stickers Cllr S Lawson		16/12/2022		£	1,386.00		
Grant Suffolk County Council Green Newsletter		19/12/2022		£	1,000.00		
Grant East Suffolk Council - Cllr Mark Newton -Coronation Event		21/12/2022		£	4,135.94		
		<b>TOTAL</b>			<b>£ 29,789.38</b>		
<b>NOTE 2:</b>				<b>CEMETERY RECEIPTS &amp; PAYMENTS ACCOUNT</b>			
See attached account.							
<b>NOTE 3:</b>				<b>ALLOTMENT RECEIPTS &amp; PAYMENTS ACCOUNT</b>			
See attached account.							
<b>NOTE 4:</b>				<b>BANK, EARMARKED &amp; INTEREST FUNDS</b>			
See, Bank, Earmarked & Interest Funds, Year Ended 31 March 2023							
<b>NOTE 5:</b>				<b>MISCELLANEOUS RECEIPTS</b>			
<b>Item</b>		<b>From</b>		<b>Date</b>		<b>Amount</b>	
Allotment Tenancy 20/21		D Hurst Refundable Deposit		16/05/2022		£	25.00
Newsletter Advertisement		Evolve Business Solutions		14/07/2022		£	50.00
Newsletter Advertisement		Kaye Souter		14/07/2022		£	130.50
Newsletter Advertisement		Mr P Chittock		18/07/2022		£	25.20
Newsletter Advertisement		Mr Bean Entertainment		18/07/2022		£	45.00
Newsletter Advertisement		Glasdon - Yoga		21/09/2022		£	25.20
Newsletter Advertisement		Colbert - Slimming World		22/09/2022		£	45.00
Allotment Tenancy 22/23		N Barber Plot 3C - Refundable Deposit		07/10/2022		£	25.00
Newsletter Advertisement		Farthings Funeral Partners		18/10/2022		£	50.00
Allotment Tenancy 22/23		Mr C Yule plot x5b Refundable Deposit		25/10/2022		£	25.00
Allotment Tenancy 22/23		Mr Dove 16A Refundable Deposit		24/10/2022		£	25.00
Allotment Tenancy 22/23		Towers Refundable Deposit		07/11/2022		£	25.00
Allotment Tenancy 22/23		O'Reilly Refundable Deposit		07/11/2022		£	25.00
Newsletter Advertisement		Mr S P Chittock		28/11/2022		£	25.20
Newsletter Advertisement		Kaye Souter		28/11/2022		£	130.50
Newsletter Advertisement		Mr Bean Entertainment		28/11/2022		£	45.00
Allotment Tenancy 22/23		O'Kane Plot 7D Refundable Deposit		08/12/2022		£	25.00
Newsletter Advertisement		Farthings Funeral Partners		13/12/2022		£	50.00
Newsletter Advertisement		Colbert - Slimming World		14/12/2022		£	48.00
Newsletter Advertisement		Glasdon - Yoga		14/12/2022		£	25.20
Allotment Tenancy 22/23		Taylor Refundable Deposit		18/01/2023		£	25.00
Allotment Tenancy 22/23		Alsop Refundable Deposit		23/01/2023		£	25.00
Allotment Tenancy 22/23		Kevin Driver Plot 12B Deposit		20/02/2023		£	25.00
Allotment Tenancy 22/23		Read Plot 10 C Deposit		06/03/2023		£	25.00
Allotment Tenancy 22/23		Taylor Plot x5b Deposit		14/03/2023		£	25.00
				<b>TOTAL</b>		<b>£</b>	<b>994.80</b>

<b>NOTE 6:</b>	<b>PAYMENTS</b>			
Payments under the sub-heading 'General' covers all Parish Council activities except those items under the sub-headings, 'Parish Project', 'Cemetery', and 'Allotments'. These are separated to clarify major Parish Council activities. The 'General' Payments Account is attached.				
<b>NOTE 7:</b>	<b>VAT REFUND</b>			
<b>VAT refund is normally claimed in the year following the year it was incurred and will be shown as a receipt in that following year, not as a debtor this year.</b>				
<b>VAT Items incurred in current year (refund due from HMRC)</b>				<b>Refund</b>
VAT element of General Payments				£ 5,265.47
VAT element of Cemetery Payments				£ 3,329.61
VAT element of Allotment Payments				£ 1,330.94
<b>This amount will be claimed in year commencing 1st April 2023</b>				<b>TOTAL £ 9,926.02</b>
<b>NOTE 8:</b>	<b>FIXED ASSETS</b>			
For assets held by the Council see Parish Asset Register and Insurance Valuations This is updated every year and is part of the Councillors Handbook				
<b>NOTE 9:</b>	<b>RECONCILIATION/CREDITORS</b>	Cheques drawn not yet presented		
The following payments were outstanding on 31 March 2023				
<b>Item</b>				<b>Amount</b>
				£ -
<b>TOTAL</b>				<b>£ -</b>
<b>NOTE 10:</b>	<b>PRIOR YEAR RECONCILIATION/CREDITORS</b>			
The following cheques were unrepresented on 31 March 2022. Now reconciled.				
<b>Item</b>				<b>Date cleared</b>
				<b>Amount</b>
<b>TOTAL</b>				<b>£ -</b>
<b>NOTE 11:</b>	<b>LIABILITIES</b>			
A Public Works Loan Board loan to the Parish Council of was outstanding at 31 March 2023, Final Payment Due 10/05/2024				<b>£ 30,490.05</b>
<b>NOTE 12:</b>	<b>LEASES</b>			<b>PWLB STATEMENT</b>
No leases to the Parish Council in operation on 31 March 2023				<b>AMOUNT 31/3/23</b>
<b>NOTE 13:</b>	<b>TENANCIES</b>			
The Parish Council own the equivalent of 31 full plots. See attached Allotment Income & Expenditure Account.				
<b>NOTE 14:</b>	<b>SECTION 137 PAYMENTS</b>			
Section 137 of the Local Government Act 1972 enables Parish/Town Councils to spend up to the product of £9.93 per head of electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers. The registered electorate is 5158 - Electoral Roll as at 31st March 2023				
The upper limit for this Council in the year ended 31st March 2023 was £51,218.94 and payments were made as shown in the S137 Payments category in the General Expenditure and Cemetery Accounts. Actual expenditure was £3818.32				
<b>NOTE 15:</b>	<b>AGENCY WORK</b>			
During the year the Parish Council undertook no agency work.				
<b>NOTE 16:</b>	<b>ADVERTISING &amp; PUBLICITY</b>			
£3762.95 expenditure under S142 Powers (Publicity) was incurred in servicing the Parish Noticeboards and website. This figure also included publication of the newsletter See General Expenditure Account (S142) items.				

<b>NOTE 17:</b>	<b>GROSS SALARY PAYMENT</b>			
	'Net Salary payments' are added to 'PAYE, NI & Pension payments (Employee)'			
	to give a Gross (total) salary expenditure at 31 March 2023 of			<b>£ 55,596.74</b>
	National Insurance Payments (Employer) of			<b>£ 5,822.90</b>
	Pension Payments (Employer) of			<b>£ 1,270.09</b>
	Total pay bill inclusive of all employer/employee liabilities/payments			<b>£ 62,689.73</b>