

PUXTON PARISH COUNCIL
CURRENT ACCOUNT BANK RECONCILIATION - page 1
BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2022 - 31ST MARCH 2023

	2022-23		2021-22	
INCOME & EXPENDITURE SUMMARY		HSBC		
Precept	9366		8432	
Other Income (Council Tac Support Grant)	0		0	
Interest	0		0	
TOTAL INCOME				8432
Add Funds Bought Forward	15778		14888	
Deduct Clerk's Pay for Year	-5148		-3960	
Deduct Other Expenses Paid Out	-5982	4648	-3581	7347
FUNDS CARRIED FORWARD TO NEXT YEAR		14014		15779

BANK RECONCILIATION			
Balances per Accounts @31st March		14014	15779
Plus Un-presented Cheques @ 31st March		0	0
Balances per Bank Statements @ 31st March		14014	15779

	2022-23	2021-22
EXPENDITURE		
Clerk's pay	5148	3960
Hall Hire	275	275
Training	0	0
Insurance	245	245
Cllr/Clerk Expenses	412	412
Subscriptions	134	131
Donations	0	0
Asset Purchases	0	0
Other Purchases	266	0
Audit	1749	45
Website	183	150
Election Admin	0	0
Parish Maintenance	2658	2304
Bank Charges	60	20
Total Expenditure	11130	7542

The Council is not VAT registered

Assets Register: Asset Book Total is per per the accompanying Register

The Council handles no cash, so there is no cash book

Approved by the Parish Council

Signed.....

Chairman

Signed.....

Clerk

Date..... 18/4/23

PUXTON PARISH COUNCIL
BANK RECONCILIATION - page 2
INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2022 - 31ST MARCH 2023
ANALYSIS OF DIFFERENCES BETWEEN 2021-22 & 2022-23

INCOME	2022-23	2021-22	Difference	Notes
Precept	9366	8432	934	Expectation of increased capital costs for pedestrian crossing that has now been delayed.
Bank Interest	0	0	0	
Other Income	0	0	0	
			0	
EXPENDITURE			0	
Clerk's Pay	5148	3960	1188	£1070 is overtime and NI costs relating a vexatious complaint by a resident to the External Auditors
Other Expenses			0	
Hall Hire	275	275	0	
Training	0	0	0	
Insurance	245	245	0	
Cllr's Clerk's Expenses	412	412	0	
Subscriptions	134	131	3	
Donations	0	0	0	
Asset Purchases	0	0	0	
Other Purchases	0	0	0	
Audit	1749	45	1704	£1704 was the external auditor's fee for work on a vexatious complaint made to them by a resident
Website	183	150	33	
Elections	0	0	0	
Parish Maintenance	2658	2304	354	£354 was the cost of replacing a stolen finial from the top of the recently renovated Puxton Village finger post
Bank Charges	60	20	40	The first full year of the £5 per month bank charge
Excluding Clerk's Pay	5716	3582	2134	
<i>Including Clerk's Pay</i>	<i>10864</i>	<i>7542</i>	<i>3322</i>	
BALANCE SHEET ITEMS			0	
Fixed & Long Term Assets *	42744	42993	-249	Write off of Apple mini desktop computer (no screen or accessories involved) and a grit bin: addition of 2 grit bins

* See attached Asset Register for explanation of changes in accounting treatment of St Annes School Car Park and Hewish & Puxton Village Hall mortgage as a result of a review by the external auditors

Puxton Parish Council Asset Register - 2016 - 2023

Year	Item	Quantity	Unit Value (£)	Book Value (£)	Location	Notes
	No Register Before 2016					
@ 31/03/16	Acer Laptop	1	400	400	Hall (no evidence of purchase to 1990)	
	Printer	1	80	80	Hall	
	Flower Planters	4	500	2000	PO Lay-by & Entries	
	Grit Bins	2	150	300	Wick side of Rail Bridge & East Hewish Lane	
	Noticeboard	1	980	980	Village Green	
	Projector	1	300	300	Hall	
	Film Screen	1	80	80	Hall	
	Public Bench	1	500	500	Village Green	
	SpeedWatch Gun	1	191	191	Jim Howard's	See min 121/15
				4831		AUDIT FIGURE - @ 31/03/16
@31/03/17	Public Bench (missed from 2016)	1	500	500	Wick Lane/The Grange	
				5331		AUDIT FIGURE - @ 31/03/17
@31/03/18	Acer Laptop Write Off	1	-400	-400	To tip - disk casing & disk destroyed	
	Apple Mini Computer	1	399	399		
	Printer	1	-80	-80		
				5250		AUDIT FIGURE - @ 31/03/18
@31/03/19	Filing Cabinet	1	122	122	Hall	
				5372		AUDIT FIGURE - @ 31/03/19
@31/03/20	No write offs or additions	-		5372		AUDIT FIGURE - @ 31/03/20
@31/03/21	Flower Planters	4	-500	-2000		
	Projector	1	-300	-300		
	Film Screen	1	-80	-80		
				2992		AUDIT FIGURE - @ 31/03/21
@31/03/22	No write offs or additions			2992		AUDIT FIGURE - @ 31/03/22
01/07/2022	* St Annes School Car Park	1		1		
July 2022	Hewish & Puxton Village Hall 1st Charge	1		40000		
@31/03/22	Amended Asset Value to carry forward as at the end of the Financial year 2021-22			42993		AMENDED AUDIT FIGURE - @ 31/03/22
January 2023	Grit bins	2	150	300	A370 side of Rail Bridge	
	Apple Mini Computer	1	-399	-399		
March 2023	Grit bins	1	-150	-150		
@31/03/23				42744		AUDIT FIGURE - @ 31/03/23

AMENDED AUDIT FIGURE FOR 2021-22 ACCOUNTS DUE TO CHANGED TREATMENT OF TWO ITEMS

Puxton Parish Council also has two 'notional' property assets that have been recorded here but not included as assets on the above register, and not, therefore, on the AGAR Section 2 report that forms the financial section of our annual audit papers. These items are:

1. **The Car Park attached to St Anne's School** - per deed (on office file).
On external auditor's advice in July 2022 this is to be recognised as an asset to the value of £1.00
2. **The Hewish & Puxton Community Fund** - During 2016, funds of £40,000 were advanced to Hewish and Puxton Village Hall Ltd in the form of a no-interest, no-repayment first charge (mortgage) on the assets of the Hall, towards the purchase of the freehold of Hewish and Puxton Village Hall per deed (on office file). The only circumstances under which the terms of this charge would be triggered would be if, for whatever reason, the Hall were to cease operating and realised its assets.
On external auditor's advice in July 2022 this is to be recognised as an asset to the value of £40,000

The asset values of items 1 & 2 above have accordingly been included in the Asset Register above per the amendment in red.

PUXTON PARISH COUNCIL INCOME & EXPENDITURE: 1st April 2022 - 31st March 2023 (Precept £9366.00)

DATE	ITEM	BANK			BALANCE	Stmnt	NOTES	GENERAL FUND EXPENSE ANALYSIS										TOTALS	OPERATING FUNDS								
		CH	IN	OUT				Clerk	Clk/Clr Exp	Hall Hire	Parish Maint	Ins/Subs Audit	Pub-licity	Other Costs	Web Site	Bank Chrgs	VAT		Election Pro	Capital Prov	General Fund	Total Op Funds					
-2023		Minute																									
Apr 1	Funds Bought Forward				15,777.88																						
	OPERATING BAL B/F				15,777.88	106																					
Apr 7	Clerks Pay & Expenses	SO		306.22	15,471.66	107		271.92	34.30																		
	ALCA Sub	038/22		99.43	15,372.23	107						99.43															
	Clr Redding re Jubilee Mugs	038/22			15,372.23	-	See May																				
	NSC 1st half precept	BACS	4683.00		20,055.23	107																			500.00	4,183.00	
	H&PVH Hall Hire	SO		22.92	20,032.31	107					22.92																22.92
	Bank Charge to April 8th			5.00	20,027.31	107	Agrees																				5.00
May 17	Phil Smith re 2021-22 Audit	BACS		45.00	19,982.31	108							45.00														45.00
	Adrian Leonard April	BACS		288.00	19,694.31	108						288.00															288.00
	Clerks Pay & Expenses			306.22	19,388.09	108		271.92	34.30																		306.22
	Clr Redding re Jubilee Mugs	273		266.02	19,122.07	108									266.02												266.02
	Bank Charge			5.00	19,117.07	108																					5.00
	H&PVH Hall Hire	SO		22.92	19,094.15	108					22.92																22.92
Jun 2	Adrian Leonard May	BACS		288.00	18,806.15	108	Agrees					288.00															288.00
	Clerks Pay & Expenses	SO		306.22	18,499.93	109		271.92	34.30																		306.22
	H&PVH Hall Hire	SO		22.92	18,477.01	109					22.92																22.92
	Bank Charge (+ 40p for ch 273)			5.40	18,471.61	109																					5.40
Jul 7	Adrian Leonard June	BACS		288.00	18,183.61	109						288.00															288.00
	Clerks Pay & Expenses	SO		306.22	17,877.39	110		271.92	34.30																		306.22
	H&PVH Hall Hire	SO		22.92	17,854.47	110					22.92																22.92
	Somerset Forge ew fingerpost	BACS		354.00	17,500.47	109						354.00															354.00
	HMRC Apr/May/Jun SEE SEPT				17,500.47	Missed																					0.00
	Bank Charge			5.00	17,495.47	110	Agrees																				5.00
Aug 4	Clerks Pay & Expenses			306.22	17,189.25	111		271.92	34.30																		306.22
	H&PVH Hall Hire			22.92	17,166.33	111					22.92																22.92
	Bank Charge			5.00	17,161.33	111																					5.00
	Adrian Leonard July see below				17,161.33	-																					0.00
Sep 1	Adrian Leonard July/August			576.00	16,585.33	111						576.00															576.00
	HMRC PAYE Apr/May/Jun			203.94	16,381.39	111		203.94																			203.94
	HMRC PAYE Jul/Aug/Sep			203.94	16,177.45	111		203.94																			203.94
	NSC 2nd half precept	BACS	4683.00		20,860.45	111	Agrees																		500.00	4,183.00	
	Clerks Pay & Expenses			306.22	20,554.23	112		271.92	34.30																		306.22
	H&PVH Hall Hire	BACS		22.92	20,531.31	112					22.92																22.92
	Bank Charge	BACS		5.00	20,526.31	112																					5.00
	ICO Annual Data Protection	DD		35.00	20,491.31	112	Agrees						35.00														35.00
Oct 6	Adrian Leonard September	BACS		288.00	20,203.31	113						288.00															288.00
	Clerks Pay & Expenses	SO		306.22	19,897.09	113		271.92	34.30																		306.22
	H&PVH Hall Hire	SO		22.92	19,874.17	113					22.92																22.92
	Bank Charge	BACS		5.00	19,869.17	113	Agrees																				5.00
Nov 3	Adrian Leonard October	BACS		288.00	19,581.17	114						288.00															288.00
	Clerks Pay & Expenses	SO		306.22	19,274.95	114		271.92	34.30																		306.22
	H&PVH Hall Hire	SO		22.92	19,252.03	114					22.92																22.92
	Bank Charge	BACS		5.00	19,247.03	114																					5.00
Dec 1	Adrian Leonard November	BACS		288.00	18,959.03	114						288.00															288.00
	HMRC PAYE Oct/Nov/Dec	SO		203.94	18,755.09	114	Agrees	203.94																			203.94
	H&PVH Hall Hire	SO		22.92	18,732.17	115					22.92																22.92
	Clerks Pay & Expenses	BACS		306.22	18,425.95	115		271.92	34.30																		306.22
	Bank Charge	BACS		5.00	18,420.95	115																					5.00

