### **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			2022-23	2021-22
INCOME & EXPENDITURE SUMMARY	HSBC				EXPENDITURE		
Precept	9366		8432		Clerk's pay	5148	3960
Other Income (Council Tac Support Grant)	0		0		Hall Hire	275	275
Interest	0		0		Training	0	0
TOTAL INCOME		9366		8432	Insurance	245	245
Add Funds Bought Forward	15778		14888		Clir/Clerk Expenses	412	412
Deduct Clerk's Pay for Year	-5148		-3960		Subscriptions	134	131
Deduct Other Expenses Paid Out	-5982	4648	-3581	7347	Donations	0	0
FUNDS CARRIED FORWARD TO NEXT YEAR		14014		15779	Asset Purchases	0	0
					Other Purchases	266	0
					Audit	1749	45
BANK RECONCILIATION					Website	183	150
Balances per Accounts @31st March		14014		15779	Election Admin	0	0
Plus Un-presented Cheques @ 31st March		0		0	Parish Maintenance	2658	2304
Balances per Bank Statements @ 31st March		14014		15779	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 C	Council	*
Signed			
Chairman		1/	, ,
Signed			
Clerk		r .	
Date	ct,	25	
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## **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	
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	
Including Clerk's Pay	10864	7542	3322	
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

<sup>\*</sup> 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

Reviewed at March 2023 GD ei a

# 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		BANK					GENERAL FUND EXPENSE ANALYSIS OPERATING FUNDS															
2022		CH	IN	OUT	BALANCE	Stmnt	NOTES	Clerk	Clk/Cllr	Hall	Parish	Ins/Subs	Pub-	Other	Web	Bank	TOTALS	VAT	Election			Total Op
-2023		Minute			DALANOL	Ounne	NOTES	Oleik	Exp	Hire	Maint	Audit	-licity	Costs	Site	Chrgs	TOTALO	VAI	Pro	Prov	Fund	Funds
	Funds Bought Forward	Williato			15,777.88				LAP	Tillo	Widing	Audit	Holey	00010	Oito	Onigo					5521.88	
7 (рі і	r unuo Bougher oi waru				10,111100														2000.00	7701.00	0021100	10111100
	OPERATING BAL B/F				15,777.88	106													2,555.00	7 701 00	5 521 88	15777.88
Apr 7	Clerks Pay & Expenses	SO		306.22	15,471.66			271.92	34.30								306.22		2,000.00	1,101.00	306.22	10111100
7 40. 7	ALCA Sub	038/22			15,372.23			27 1102	0 1.00			99.43					99,43				99.43	
	Cllr Redding re Jubilee Mugs	038/22		00.10	15,372.23		See May					00.10					0.00				0.00	
	NSC 1st half precept	BACS	4683.00		20,055.23		Coo may										0.00			500.00	4,183.00	
	H&PVH Hall Hire	SO		22.92	20,032.31					22.92							22.92			000.00	22.92	
	Bank Charge to April 8th				20,027.31	_	Agrees									5.00	5.00				5.00	
May 17	Phil Smith re 2021-22 Audit	BACS		45.00			7.g. 000					45.00				0.00	45.00				45.00	
111.00	Adrian Leonard April	BACS		288.00	19,694.31						288.00	10.00					288.00				288.00	
	Clerks Pay & Expenses	2,100		306.22	-			271.92	34.30		200.00						306.22				306.22	
	Cllr Redding re Jubilee Mugs	273			19,122.07			27 1102	0 1.00					266.02			266.02	44.34			266.02	
	Bank Charge	2.0			19,117.07									200.02		5.00	5.00				5.00	
	H&PVH Hall Hire	SO		22.92	19,094.15					22.92						0.00	22.92				22.92	
Jun 2	Adrian Leonard May	BACS		288.00	-		Agrees			02	288.00						288.00				288.00	
Ouriz	Clerks Pay & Expenses	SO			18,499.93		Agrees	271.92	34.30		200.00						306.22				306.22	
	H&PVH Hall Hire	SO		22.92	-			271.02	01.00	22.92							22.92				22.92	
	Bank Charge (+ 40p for ch 273)	- 00		5.40	-,					22.52						5.40	5.40				5.40	
Jul 7	Adrian Leonard June	BACS		288.00	-						288.00					3.40	288.00				288.00	
Jul 7	Clerks Pay & Expenses	SO			17,877.39			271.92	34.30		200.00						306.22				306.22	
	H&PVH Hall Hire	SO			17,854.47			211.32	34.30	22.92							22.92				22.92	
	Somerset Forge ew fingerpost			354.00						22.32	354.00						354.00	59.00			354.00	
	HMRC Apr/May/Jun SEE SEPT			334.00	17,500.47						334.00						0.00	39.00			0.00	
	Bank Charge			5.00	17,300.47		Agrees									5.00	5.00				5.00	
Λυα 4	Clerks Pay & Expenses			306.22	,		Agrees	271.92	34.30							3.00	306.22				306.22	
Aug 4	H&PVH Hall Hire			22.92	,	_		211.32	34.30	22.92							22.92				22.92	
	Bank Charge				17,160.33					22.32						5.00	5.00				5.00	
	Adrian Leonard July see below			5.00	17,161.33											5.00	0.00				0.00	
Con 1	Adrian Leonard July/August			576.00	-						576.00						576.00				576.00	
Sep i	HMRC PAYE Apr/May/Jun			203.94	16,381.39			203.94			370.00						203.94				203.94	
	HMRC PAYE Jul/Aug/Sep				16,361.39			203.94									203.94				203.94	
	0 1	BACS	4683.00	203.94	20,860.45		A	203.94									0.00			E00.00	4,183.00	
	NSC 2nd half precept	DAUS	4003.00	306.22	-		Agrees	071.00	24.20								306.22			500.00	306.22	
	Clerks Pay & Expenses H&PVH Hall Hire	BACS			20,554.23 20,531.31			271.92	34.30	22.92							22.92				22.92	
		BACS			20,531.31					22.92						5.00	5.00				5.00	
	Bank Charge ICO Annual Data Protection	DD			20,526.31	_	Agroos					35.00				5.00	35.00				35.00	
Oot 6	Adrian Leonard September	BACS		288.00	-, -		Agrees				288.00	ან.00					288.00				288.00	
OCT 6	Clerks Pay & Expenses	SO		306.22		_		271.92	34.30		∠00.00						306.22				306.22	
	H&PVH Hall Hire	SO			19,897.09			211.92	34.30	22.92							22.92				22.92	
	Bank Charge	BACS			19,869.17	_	Agrees			22.32						5.00	5.00				5.00	
N	Adrian Leonard October	BACS		288.00	-		Agrees				288.00					5.00	288.00				288.00	
ivov 3		SO		306.22	-,			271.92	34.30		∠00.00						306.22				306.22	
	Clerks Pay & Expenses H&PVH Hall Hire	SO			19,274.95			211.92	34.30	22.92							22.92				22.92	
		BACS			-	_				22.92						5.00	5.00				5.00	
Dog 1	Bank Charge			5.00	-	_					000.00					5.00						
Dec 1	Adrian Leonard November	BACS		288.00	-		America	000.04			288.00					-	288.00				288.00	
	HMRC PAYE Oct/Nov/Dec	SO		203.94	18,755.09		Agrees	203.94		00.00						-	203.94				203.94	
	H&PVH Hall Hire	SO		22.92	-,-			074.00	04.00	22.92						-	22.92				22.92	
	Clerks Pay & Expenses	BACS			18,425.95			271.92	34.30							F 60	306.22				306.22	
	Bank Charge	BACS		5.00	18,420.95	115										5.00	5.00				5.00	

_	PRECEPT																				
																0.00					
	Canital Provision															0.00					
	Election Provision																Com Fund	Prov	Prov	Fund	Forw
	BUDGET 2022-23															0.00	H&P	Election	Capital	General	Fun
	PRECEPT															9366.00	0.00	2555.00	8701.00	2758.25	1401
	Capital Provision															1000.00					
	Election Provision						.,010.00	112.00		_, 100.00	110.00	_00.00	500.00	_00.00	30.00						
	Budget 2022-23 *						4,078.00			2,400.00		200.00	300.00		60.00	8,366.00		FIOV	FIOV	Tunu	··u
	TO TALL ONDO TO O/I			17,014.23			Clerk	Exp	Hire		Audit/Legal	-licity	Costs	Site		11,125.03	101	Prov	Prov	Fund	Fu
-	TOTAL FUNDS TO C/F			14,014.25	IUIAI E	-vheii969	Clerk	Cirk/Ciir	Hall	Parish	Ins/Subs	Pub-	Other	Web	30.40	11,129.63		Election	Capital	General	-
_	INCOME & EXPENDITURE TOTALS	9300.00	11125.03		Total F	Expenses	5 147 56	411 60	275.04	2,658.00	2,128.15	0.00	266.02	182.86	60.40	11,129.63	417 82	2,555.00	8 701 00	2 758 25	14
-	INCOME & EXPENDITURE TOTALS	9366.00	11129.63	14,014.25												0.00				0.00	
-	OPERATING FUNDS			14,014.25 14,014.25												0.00				0.00	
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	Bank Charge BACS		5.00		118	Agrees									5.00	5.00				5.00	
	H&PVH Hall Hire SO					Agrees			22.92						F 00	22.92				22.92	
	Clerks Pay & Expenses BACS				118	_	271.92	34.30								306.22				306.22	
	HMRC re NIC ex Employment Allov BACS					Agrees	78.92									78.92				78.92	
	HMRC Jan/Feb/Mar 2023 BACS				118		401.78									401.78				401.78	
· 2	Clerk's Overtime re Audit Complaint BACS		792.00	14,829.09	118		792.00									792.00				792.00	
	Bank Charge BACS		5.00	15,621.09	117	Agrees									5.00	5.00				5.00	
	H&PVH Hall Hire SO		22.92	15,626.09	117	Agrees			22.92							22.92				22.92	
	Clerks Pay & Expenses SO		306.22	15,649.01	117		271.92	34.30								306.22				306.22	
_	SBA Littlejohn, External Auditor* BACS					Agrees					1,704.00					1,704.00	284.00			1,704.00	
	Zurich Insurance BACS				116						244.72					244.72				244.72	
_	Bank Charge BACS				116	Agrees								102.00	5.00	5.00	30.48			5.00	_
	VisionICT Web fee BACS					Agrees			22.32					182.86		182.86				182.86	
	Clerks Pay & Expenses SO H&PVH Hall Hire SO			18,114.73 18,091.81	116		271.92	34.30	22.92							306.22 22.92				306.22 22.92	

<sup>\*</sup> This relates to an un-budgeted item relating to a vexatious complaint to the External Auditor relating to our 2021-22 accounts

RT in the Statement Col = Recent Transaction per online statement