

ACCOUNTS

For the Year ended 31 March 2023

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Willoughton Parish Council

SUMMARY RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

31 March 2022 £		31 March 2023 £	variance fav/(adv) £
	RECEIPTS		
7,600.00	Precept	7,700.00	100.00
.00	WLDC Council Tax Support Grant	.00	.00
100.00	WLDC Contribution	100.00	.00
1.15	Interest	27.17	26.02
.00	Grant re Neighbourhood Plan	.00	.00
331.31	Vat recovered	.00	(331.31)
<u>8,032.46</u>	TOTAL RECEIPTS	<u>7,827.17</u>	<u>(205.29)</u>
	PAYMENTS		
5,389.62	General Administration	7,897.11	(2,507.49)
.00	Capital spending	.00	.00
102.50	Running costs: Rec grounds	121.00	(18.50)
79.28	Vat on payments	119.58	(40.30)
<u>5,571.40</u>		<u>8,137.69</u>	<u>(2,566.29)</u>
	RECEIPTS & PAYMENTS SUMMARY		
12,821.56	Balance at 01st April	15,282.62	
8,032.46	Total receipts	7,827.17	(205.29)
(5,571.40)	Less total payments	(8,137.69)	(2,566.29)
<u>15,282.62</u>	Balance at 31 March	<u>14,972.10</u>	<u>(2,771.58)</u>

Willoughton Parish Council
ANALYSIS OF GENERAL ADMINISTRATION
FOR THE YEAR ENDED 31 MARCH 2023

31 March 2022 £		31 March 2023 £	variance fav/(adv) £
1,405.04	Clerks salary	3,812.74	(2,407.70)
268.61	Clerks expenses	283.74	(15.13)
18.00	Rent of village hall	.00	18.00
250.00	Website Maintenance	150.00	100.00
675.00	Village Hall donation	675.00	.00
.00	Willoughton School Donation	.00	.00
.00	Radar speed sign	.00	.00
.00	Defibrillator maintenance	83.33	(83.33)
.00	Ink cartridges	166.10	(166.10)
660.00	Rent for Outreach Postal Service	624.00	36.00
55.55	Repairs & maintenance	.00	55.55
345.16	Insurance	380.64	(35.48)
1,069.20	Litter Picking	1,140.00	(70.80)
.00	Election expenses	.00	.00
136.77	ALC Fees	225.57	(88.80)
97.93	Speed indicator maintenance	.00	97.93
27.00	Training costs	70.00	(43.00)
156.36	Oak Trees	43.98	112.38
80.00	Village Christmas tree	170.34	(90.34)
50.00	RBL poppy appeal	41.67	8.33
95.00	Dog Poo bin	.00	95.00
.00		.00	
.00	Sundries	30.00	(30.00)
<u>5,389.62</u>	TOTAL	<u>7,897.11</u>	<u>(2,507.49)</u>

ANALYSIS OF RUNNING COSTS: REC GROUNDS
FOR THE YEAR ENDED 31 MARCH 2023

31 March 2022 £		31 March 2023 £	variance fav/(adv) £
13.00	Playing field rent	.00	13.00
89.50	Playground inspection	91.00	(1.50)
.00	Topsoil	30.00	(30.00)
.00	Weeding playing field	.00	.00
.00	Playbark and spreading	.00	.00
.00	Litter bins	.00	.00
.00	Bench	.00	.00
<u>102.50</u>	TOTAL	<u>121.00</u>	<u>(18.50)</u>

Willoughton Parish Council

Bank Reconciliation @ 31.03.23

		£	
Balance per bank statements	Deposit a/c	11,528.67	17.03.23
	Current a/c	4,291.63	28.03.23
		15,820.30	
Less outstanding cheques:			
	846	216.00	
	852	108.00	
	859	95.00	
	861	245.60	
	863	87.60	
	864	96.00	
		(848.20)	
Add outstanding bankings:			
		.00	
		.00	
Balance per cash book		14,972.10	

WILLOUGHTON PARISH COUNCIL ANNUAL RETURN YEAR ENDED 31 MARCH 2023

VARIANCE ANALYSIS: NOTES ON AMOUNTS AND EXPLANATIONS

Explanations for main variances:-					favourable/(adverse)	
	2022	2023	variance	%	£	
	£	£	£			
Box 2	7,600	7,700	100	1.3%	increase in precept	100
						<u>100</u>
Box 3	432	127	(305)	(70.6%)	decrease in Vat recovery	(331)
					increase in interest received	26
						<u>(305)</u>
Box 4	2,474	4,953	(2,479)	(100.2%)	increase in clerk's salary	(2,408)
					increase in litter picking cost	(71)
						<u>(2,479)</u>
Box 6	3,097	3,185	(88)	(2.8%)	increase in clerk's expenses	(15)
					decrease in website maintenance	100
					decrease in rent of village hall	18
					increase in defibrillator maintenance	(83)
					increase in ink cartridge costs	(166)
					increase in insurance cost	(35)
					increase in ALC fees	(89)
					increase in playing field costs	(19)
					decrease in rent for outreach postal service	36
					decrease in speed indicator maintenance	98
					decrease in repairs and maintenance	55
					increase in training costs	(43)
					increase in village christmas tree	(90)
					decrease in RBL poppy appeal	8
					decrease in Oak Tree Planting costs	112
					decrease in dog poo bin cost	95
					increase in sundries cost	(30)
					increase in Vat payments	(40)
						<u>(88)</u>

The large variance in Box 4 (Salaries) is worthy of further explanation: see additional notes on next schedule.

WILLOUGHTON PARISH COUNCIL ANNUAL RETURN YEAR ENDED 31 MARCH 2023

VARIANCE ANALYSIS: ADDITIONAL NOTES ON SALARIES

Explanations for main variances:-

favourable/(adverse)

2022	2023	variance		
£	£	£	%	
1,405.04	1,346.80	58		Paid in arrears:- KB for 01.05.21-30.04.22
1,069.20	1,140.00	(71)		Paid when due during the year:- increase in litter picking cost
	550.70	(551)		KB for May, June, July 2022
	1,915.24	(1,915)		HF for July 2022-March 2023
<u>2,474.24</u>	<u>4,952.74</u>	<u>(2,479)</u>	(100.2%)	

Notes:-

There is a large variance on the Clerks salary. The main reasons for this are that:-

The clerks salary has previously been paid annually in arrears, for example 01.05.21-30.04.22 was paid early in the following year (May 2022) whereas now payments are made during the year when they are due. The £1 an hour pay increases and increase in clerks hours are also behind these figures.

The PAYE tax system for the new Clerk was not set up until after the current year. This was dealt with by the new Clerk paying the relevant tax directly to HMRC.

Risk Assessment:-

A risk assessment was completed and presented at the Parish Council meeting on 26th May 2022: the next risk assessment will be presented at the next meeting on 25th May 2023.

paras23

Willoughton PC

FIXED ASSET SUMMARY

TOTAL

Rec/Play &
Other Equip

<u>COST/VALUATION</u>	@	31/03/2022	23582.21	23582.21
		Revaluation	.00	.00
		Additions	.00	.00
		Retirements	.00	.00
	@	31/03/2023	<u>23582.21</u>	<u>23582.21</u>
<u>DEPRECIATION</u>	@	31/03/2022	(23582.21)	(23582.21)
			.00	.00
		Charge for Year	.00	.00
		Retirements	.00	.00
	@	31/03/2023	<u>(23582.21)</u>	<u>(23582.21)</u>
<u>NET BOOK VALUE</u>	@	31/03/2022	<u>.00</u>	<u>.00</u>
	@	31/03/2023	<u>.00</u>	<u>.00</u>

DATE	DESCRIPTION	BALANCE @ 31/03/2022			Life Yr mths	RETIREMENTS			BALANCE @ 31/03/2023					
		COST	DEPN	NBV		ADDITIONS	DEPN	PR YR ADJ	COST	DEPN	NBV	COST	DEPN	NBV
00.00.00	Recreation/play Equip	.00	.00	.00		.00	.00	.00	.00	.00	.00	.00	.00	.00
29.06.74	Swings En Tout Cas	.00	.00	.00		.00	.00	.00	.00	.00	.00	.00	.00	.00
20.03.76	Slide En Tout Cas	.00	.00	.00		.00	.00	.00	.00	.00	.00	.00	.00	.00
24.01.79	Public Seats	537.62	(537.62)	.00		.00	.00	.00	.00	.00	.00	537.62	(537.62)	.00
30.06.96	Cradle swing & instal	1072.00	(1072.00)	.00		.00	.00	.00	.00	.00	.00	1072.00	(1072.00)	.00
31.03.01	Playdale play equip	6103.50	(6103.50)	.00		.00	.00	.00	.00	.00	.00	6103.50	(6103.50)	.00
Jul-Oct 05	Youth shelter	5881.09	(5881.09)	.00		.00	.00	.00	.00	.00	.00	5881.09	(5881.09)	.00
Jul-Oct 05	Basketball goal	488.00	(488.00)	.00		.00	.00	.00	.00	.00	.00	488.00	(488.00)	.00
Jul-Oct 05	Litter bin	297.00	(297.00)	.00		.00	.00	.00	.00	.00	.00	297.00	(297.00)	.00
Jul-Oct 05	Safety tiles	519.75	(519.75)	.00		.00	.00	.00	.00	.00	.00	519.75	(519.75)	.00
22.06.07	Oak village notice board	605.00	(605.00)	.00		.00	.00	.00	.00	.00	.00	605.00	(605.00)	.00
05.03.08	Somersby bench	325.00	(325.00)	.00		.00	.00	.00	.00	.00	.00	325.00	(325.00)	.00
30.11.10	Slide for playing fields	3450.00	(3450.00)	.00		.00	.00	.00	.00	.00	.00	3450.00	(3450.00)	.00
31.05.12	1 set of swings (BBH)	2324.00	(2324.00)	.00		.00	.00	.00	.00	.00	.00	2324.00	(2324.00)	.00
	Other													
06.12.18	Evolis radar speed sign	1979.25	(1979.25)	.00		.00	.00	.00	.00	.00	.00	1979.25	(1979.25)	.00
		<u>23582.21</u>	<u>(23582.21)</u>	<u>.00</u>		<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>23582.21</u>	<u>(23582.21)</u>	<u>.00</u>