

## **Bruisyard Parish Council**

### **Accounts 2021-22**

	<b>Page</b>
Parish Council (incl Village Hall) audit sheet	2
Bank reconciliation at 31 March 2022	3
Precept – Budget vs Expenditure 2021/22	4
Village Hall audit sheet	5
Payments greater than £100	6
Fixed Asset Register 2021/22	7
Financial risk assessment and management 2021/22	8,9
Asset Risk Assessment 2021/22	10,11

<b>BRUISYARD PARISH COUNCIL</b>		
<i>(Last)</i>	<b>Summary Receipts and Payments Account</b>	<i>(Current)</i>
<i>Year ended</i>	<b>For the Year Ended 31st March 2022</b>	<i>Year ended</i>
<i>31st March 2021</i>		<i>31st March 2022</i>
£	<b>Receipts</b>	£
2,900.00	Precept	2,900.00
-	Agency Services/CFM	-
-	Loans/Capital Receipts	-
	Grants	-
20,708.00	Village Hall grants	12,667.00
730.08	Other Receipts	6,838.89
1,293.02	VAT	1,578.49
<u>25,631.10</u>	<b>Total Receipts</b>	<u>23,984.38</u>
	<b>Payments</b>	
109.52	General Administration	158.58
528.32	Staff costs	528.32
-	S.137 Payments (excluding grants to Village Hall)	109.17
-	S.145 Payments	-
-	Loans/Capital spending	14,577.04
952.47	Agency/Professional Services	1,083.26
-	Parish Council Committee payments	-
5,805.53	Village Hall running costs	10,142.38
3,596.72	Other Payments	1,721.06
1,578.49	VAT	1,672.68
<u>12,571.05</u>	<b>Total Payments</b>	<u>29,992.49</u>

<b>BRUISYARD PARISH COUNCIL</b>		
<b>Receipts and Payments Summary</b>		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year ended</i>
<i>31st March 2021</i>		<i>31st March 2022</i>
£		£
14,773.59	Balance brought forward	27,833.64
<u>25,631.10</u>	Add Total Receipts	<u>23,984.38</u>
40,404.69		51,818.02
12,571.05	Less Total Payments	29,992.49
<u>27,833.64</u>	Net bank and cash box balance	<u>21,825.53</u>
508.58	Unpresented PC cheques at year end	-
-	Unpresented VH cheques at year end	-
- 142.50	Less uncleared transfer to Village Hall at year end	-
<u>28,199.72</u>	Reconciled to bank accounts and cash box at year end	<u>21,825.53</u>
	Bank accounts and cash box at year end:	
485.27	Barclays Premium Business Account No.40779474	485.31
1,971.19	Barclays Community Account No.70212008	2,709.46
-	Parish Council petty cash	-
25,743.26	Barclays Bank Village Hall account No. 23713326 (restricted fund)	18,489.76
	Village Hall cash box (restricted fund)	141.00
<u>28,199.72</u>		<u>21,825.53</u>

**Bank Reconciliation** **Financial year ending 31 March 2022**

Authority Name: Bruisyard Parish Council

Prepared by: Anne M Smith Anne M Smith  
 Date: 3rd May 2022 (Parish Councillor and RFO)  
 Approved by: Paul Church Paul Church  
 Date: 9th May 2022 (Parish Council Chairman)

**Balance per bank statements as at 31 March 2022**

Account	Acct No	£	£
Barclays PC Community Account	70212008	2,709.46	
Barclays PC Business Premium Account	40779474	485.31	
Barclays VH Current Account	23713326	18,489.76	
Parish Council petty cash		-	
Village Hall cash box		141.00	
			21,825.53

Less any un-presented cheques at 31 March 2022

Total Parish Council cheques	-
Total Village Hall cheques	-
	-

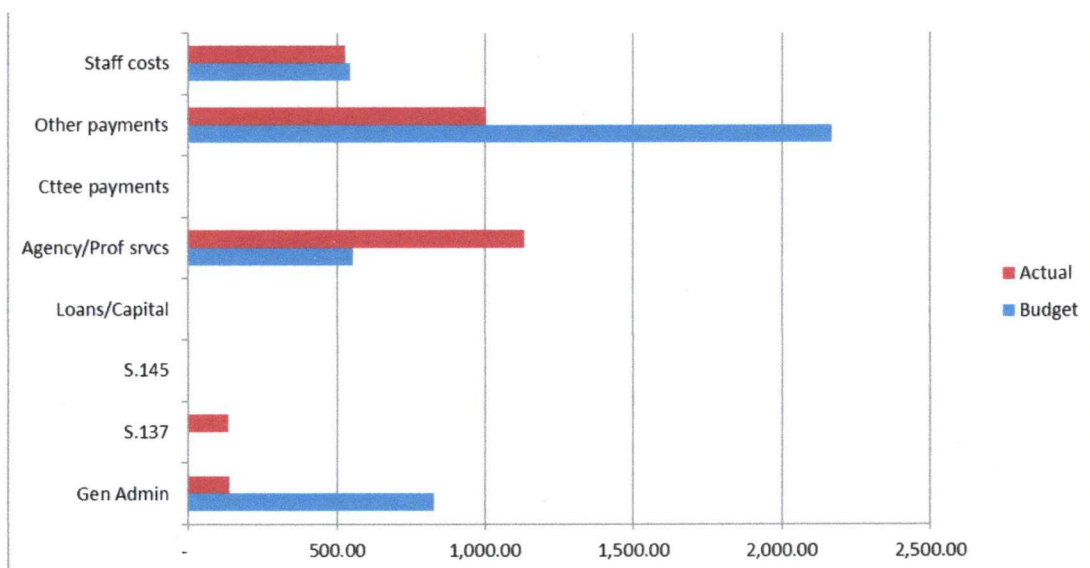
**Net bank and cash box balances as at 31 March 2022** 21,825.53**The net balances reconcile to the Receipts and Payments account for the year, as follows:**

Total funds at start of year	27,833.64
Add: Receipts in the year	23,984.38
Less: Payments in the year	29,992.49

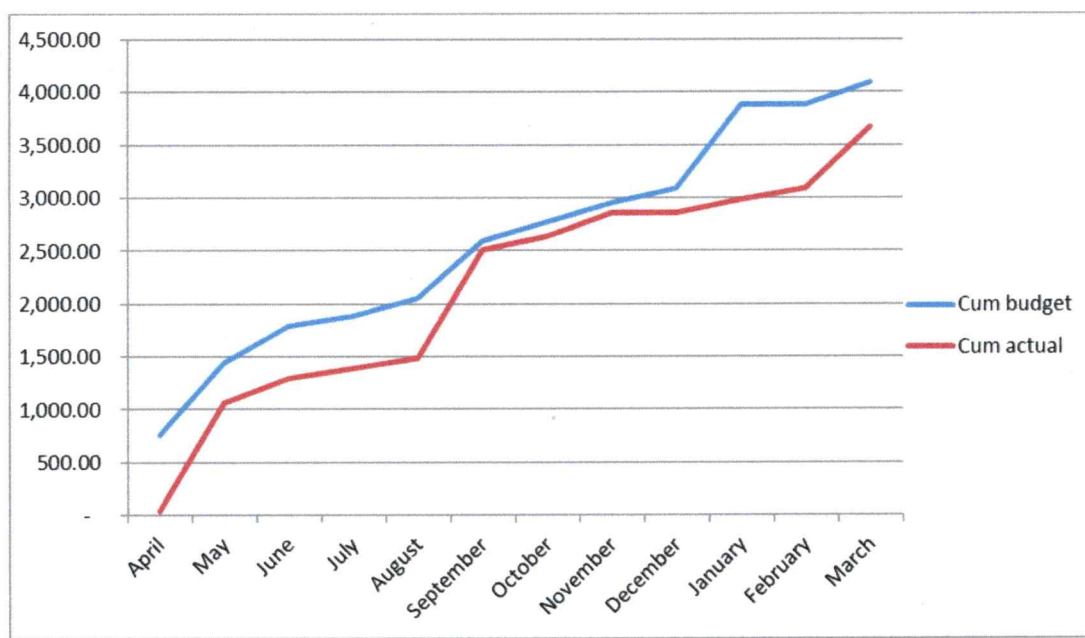
**Bruisyard Parish Council Budget 2021-22**

Precept 2021/22	2900
Recovered VAT 20/21 (incl VH)	787
Grants and leeway	32
Reserve contribution (excl VH)	
<b>Total</b>	<b>3719</b>

**Actual spend vs annual budget by category**



**Cumulative actual spend vs budget**



<b>BRUISYARD VILLAGE HALL</b>		
<b>Summary Receipts and Payments Account</b>		
<b>For the Year Ended 31st March 2022</b>		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year ended</i>
<i>31-Mar-21</i>		<i>31-Mar-22</i>
£		£
	<b>Receipts</b>	
256.00	Hire fees	3,619.33
-	Loans/Capital Receipts	-
20,708.00	Village Hall grants	12,667.00
306.00	Bruisyard Parish Council	212.50
361.29	Other Receipts	3,186.56
842.58	Recovered VAT	664.49
<u>22,473.87</u>	<b>Total Receipts</b>	<u>20,349.88</u>
	<b>Payments</b>	
-	General Administration	42.70
-	Loans/Capital spending	14,577.04
146.55	Agency/Professional Services	406.72
436.67	Bruisyard Parish Council	-
5,805.53	Village Hall running costs	10,142.38
70.00	Other payments	878.06
723.49	VAT	1,415.48
<u>7,182.24</u>	<b>Total Payments</b>	<u>27,462.38</u>
<b>BRUISYARD VILLAGE HALL</b>		
<b>Receipts and Payments Summary</b>		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year ended</i>
<i>31-Mar-21</i>		<i>31-Mar-22</i>
£		£
10,327.23	Balance brought forward (excl cash box)	25,743.26
124.40	Balance brought forward Village Hall cash box	-
<u>22,473.87</u>	<b>Add Total Receipts</b>	<u>20,349.88</u>
32,925.50		46,093.14
7,182.24	<b>Less Total Payments</b>	<u>27,462.38</u>
<u>25,743.26</u>	<b>Net bank and cash box balance</b>	<u>18,630.76</u>
-	Unpresented cheques at year end	-
25,743.26	<b>Reconciled to bank accounts and cash box at year end</b>	18,630.76
	<b>Bank accounts and cash box at year end:</b>	
25,743.26	Barclays Bank Account No. 23713326 (restricted fund - VH only)	18,489.76
-	Village Hall cash box (restricted fund VH only)	141.00
<u>25,743.26</u>		<u>18,630.76</u>

**List of Parish Council payments greater than £100**

<b>Date</b>	<b>Payee</b>	<b>Type</b>	<b>Amount £</b>
12/05/2021	Kindlewood	Other payment	192.00
17/05/2021	VAT refund to Village Hall	Transfer to VH	664.49
17/05/2021	SALC	Agency Svcs	143.54
29/06/2021	Maureen Philpot	Staff costs	132.08
11/09/2021	PKF Littlejohn LLP	Agency Svcs	240.00
22/09/2021	Business Services at CAS	Agency Svcs	666.72
05/10/2021	Maureen Philpot	Staff costs	132.08
07/01/2022	Maureen Philpot	Staff costs	132.08
16/03/2022	Dash UK	Other payment	354.00
31/03/2022	Maureen Phipot	Staff costs	132.08

**List of Village Hall payments greater than £100**

<b>Date</b>	<b>Payee</b>	<b>Type</b>	<b>Amount £</b>
19/04/2021	Doyle Electrical Services	Cleaning/maintenance	537.55
19/04/2021	Doyle Electrical Services	Cleaning/maintenance	102.00
13/05/2021	Kindlewood - Village Hall	Cleaning/maintenance	213.60
24/05/2021	Southern Electric	Utility services	163.86
01/06/2021	Paul Church	Cleaning/maintenance	107.00
02/06/2021	Kindlewood - Village Hall	Cleaning/maintenance	114.00
29/06/2021	ADM Systems	Cleaning/maintenance	253.80
30/06/2021	Abbey Fire & Security	Cleaning/maintenance	154.80
05/07/2021	East Green Energy	Cleaning/maintenance	180.00
13/07/2021	Doyle Electrical Services	Cleaning/maintenance	206.15
22/07/2021	Underfoot Design/Resin Drivew	Capital/loans	1,050.00
16/08/2021	Tina Fisher	Goods/materials	310.90
23/08/2021	Doyle Electrical Services	Capital/loans	3,477.04
04/08/2021	Alliance - Glasses & Shelving	Goods/materials	101.48
26/08/2021	Makro - Alcohol	Goods/materials	362.27
15/09/2021	PPL PRS LTD	Other payments	163.64
15/09/2021	Business Services at CAS Ltd	Insurance	215.53
27/09/2021	Paul Church	Cleaning/maintenance	190.00
06/10/2021	Bruisyard Parish Council - VH	Transfer to BPC or cash	406.72
08/10/2021	Resin Driveway Creations	Capital/loans	6,300.00
08/10/2021	Beacon Lights	Goods/materials	134.39
29/10/2021	Resin Driveway Creations	Capital/loans	3,750.00
29/10/2021	ADM Systems	Cleaning/maintenance	1,264.30
01/11/2021	Paul Church	Cleaning/maintenance	145.80
08/11/2021	Freddie Roberts - HedgeCutting	Cleaning/maintenance	140.00
08/11/2021	Allglass (Anglia) Ltd	Cleaning/maintenance	282.00
15/11/2021	Southern Electric	Utility services	150.09
18/11/2021	Anglian Security & Fire	Cleaning/maintenance	156.00
04/01/2022	Binder	Cleaning/maintenance	484.80
14/01/2022	P Emeny	Cleaning/maintenance	230.00
07/02/2022	Paul Church	Cleaning/maintenance	200.00
18/02/2022	Southern Electric	Utility services	436.64
23/02/2022	KindWater	Cleaning/maintenance	155.00
28/02/2022	DRS (Makro wine & juice)	Goods/materials	146.02
28/02/2022	Binder	Cleaning/maintenance	707.75
09/03/2022	Clima-Tech HVAC Ltd	Cleaning/maintenance	1,031.76
21/03/2022	BSAC	Other payments	130.66
23/03/2022	Anglian Security & Fire	Cleaning/maintenance	234.00
29/03/2022	Square (S Meader refund)	Other payments	196.20

## Fixed Asset Register 2021/22

Description of Asset	Location	Proxy cost £ at 31/3/2021	Additions	Disposals	Proxy cost £ at 31/3/2022	Value £ (for insurance) 2022/23	Notes
<b>Insured</b>							
Village Hall incl storage annex	Rendham Road IP17 2DX	289,817			289,817	402,000	Proxy cost based on construction cost 2009-11
Village Hall contents:	Village Hall, Rendham Rd	13335			13335	17,000	Proxy cost based on purchase 2009-2019
Village Hall terrace	Village Hall, Rendham Rd		11100		11100	12,500	Proxy cost based on purchase in 2021
Village Sign	The Pound	2,260			2,260	3,500	Proxy cost based on purchase in 2005
Park gates and fences	Parish Park and car park	3,443			3,443	4,500	Proxy cost based on purchases in 1996-2010
Car park lights	Rendham Road IP17 2DX	750			750	800	Proxy cost based on purchase in 2012
Notice board on Bruisyard Street	Roadside	550			550	900	Proxy cost based on purchase in 1998
Park benches (x2)	Parish Park	815			815	950	Proxy cost based on purchase in 1999
Picnic benches (x5)	Parish Park	387			387	400	Proxy cost based on purchase in 2016
Hexagonal teak bench	Parish Park	1400			1400	1500	Proxy cost based on purchase in 2017
Freestanding basketball & net	Parish Park	2,895			2,895	3,000	Proxy cost based on purchase in 2001
Play area and equipment	Parish Park	14,463			14,463	16,000	Proxy cost based on purchase in 2014
Swings and grass matting	Parish Park	1,134			1,134	1,800	Proxy cost based on renovation and purchase in 2020
Notice boards (x2)	Parish Park and roadside	3,711			3,711	3,900	Proxy cost based on purchase in 2020
Grit bins	Roadside	258			258	400	Proxy cost based on purchase in 2003
Dog litter bin	Parish Park	234			234	250	Proxy cost based on purchase in 2021
Clerk office equip incl PC	Clerks home	2,500			2,500	2,500	Proxy cost based on purchases up to 2016
<b>Total insured</b>		<b>337,952</b>			<b>349,052</b>	<b>471,900</b>	
<b>Uninsured</b>							
Bruisyard Parish Park	Bruisyard Street	3,500			3,500		Proxy cost based on land purchase in 2005
Footpath around village hall	Parish Park	1,630			1,630		Proxy cost based on purchase in 2011
Road signs for village hall	Roadside	1			1		Proxy cost based on purchase in 2011
Neighbourhood Watch signs	Roadside	1			1		Proxy cost based on purchase in 1997
<b>Total uninsured</b>		<b>5,132</b>			<b>5,132</b>		
<b>Total Assets</b>		<b>343,084</b>			<b>354,184</b>		

## Financial risk assessment and management for period 2021/22

### Receipts

Topic	Risk Identification	H/M/L	Management of Risk	Action	Int. Audit Freq.
Precept	Not Submitted	L	Full PC minute –clerk follow up	Diary	1 / a year
	Not paid by DC	L	RFO and report to PC	Diary	2 / a year
	Adequacy of precept	M	Bimonthly review of budget to actual	Diary	6 / a year
Village Hall	Hire charges	L	Check village hall receipts to bank statement	Reconcile to bookings	Monthly
	Cash sales	M	Zettle record of – cash reconciliation by RFO	Reconcile	Bi-Monthly
	Cash banking	M	Paying in book check to bank statement	Reconcile	Monthly
	Damage to Hall or theft from Hall	M	Insurance cover and hiring conditions	Inspection of premises	After event
Grants - others	Claims procedure	L	RFO check monthly	Diary	1 / a year
	Receipt of grant when due	L	Check and report to PC bimonthly	Diary	

### Payments

Topic	Risk Identification	H/M/L	Management of Risk	Action	Int. Audit Freq.
Salary- clerk	Wrong salary paid	M	Check to minute	Member verify	4 / a year
Direct Costs and overhead expenses	Goods not supplied to PC	M	Order system	Approval check	12 / a year
	Invoice incorrectly calculated	L	Check arithmetic	Approval check	12 / a year
	Cheque or online payable is excessive or to wrong party	L	Signatory initials on Stub of Cheque or dual online authorisation of payment,	Check against invoice Member verify.	2 / yearly
	Stock loss	H	Point of sale info and control	Reconcile to stock	12 / a year
Grants and supports	Power to pay	L	Minute power	Member verify	12 / a year
	Agreement of PC to pay	L	Minute	Member verify	12 / a year
	Conditions agreed	L	Use reasonable conditions	Clerk check	12 / a year
	Cheque	M	Signatory initials etc Stub	Member verify	12 / a year
Election costs	Invoice at agreed rate	L	Clerk check	Clerk verify	Whenever
	Invoice at agreed rate	L	Clerk check	Clerk verify	Whenever



VAT irrecoverable	VAT analysis	M	All items in accounts	RFO verify	2 / yearly
	Charged on sales	M	Consider annually	RFO verify	1 / a year
	Charges on purchases	M	Consider all items in accounts	RFO verify	1 / a year
	Claimed within time limit	M	RFO check	RFO verify	1 / a year
Reserves	Adequacy	M	Consider at budget setting	RFO opinion	1 / a year
Reserves – earmarked	Adequacy	M	Consider at budget and financial review	RFO opinion	1 / a year
Assets	Earmarked or contingent liability	M	Review minutes with chairman	RFO opinion	1 / a year
	Loss, Damage etc	M	Annual inspection, update insurance and asset register	Clerk/Members/VH secretary	1 / a year
	Risk or damage to third party property or individuals	M	Review adequacy of Public Liability insurance	Clerk/Members/VH secretary	1 / a year
Staff	Loss of Clerk	M	Sickness/ departure/training	Members/clerk	1 / a year
	Fraud	L	Fidelity Guarantee value, insurance conditions met?	Council	1 / a year
Loss	Consequential loss due to critical damage or third party performance	L	Insurance cover review adequacy	Diary/renewal of insurance cover	1 / a year
Cash	Loss through theft or dishonesty	M	Insurance cover review adequacy of Fidelity Guarantee insurance	Diary/renewal of insurance cover	1 / a year
Maintenance	Village hall fabric effect on hiring	M	Annual maintenance inspection	Diary	1 / a year
	Condition of assets and amenities	M	Annual maintenance inspection	Diary	1 / a year
Borrow/lending	Adequacy of finances to be able to repay loans	L	Financial review and cash flow forecasting bimonthly	Diary	1 / a year
Legal Powers	Illegal activities or payments	M	Educate Council as to their legal powers	Diary / Training	Every 2 years
Financial records	Inadequate records	L	Clerk check quarterly + regular internal audit diary	Diary	1 / a year
Minutes	Accurate and legal	L	Review at following meeting	Diary	1 / a year
Members interests	Conflict of interest	L	Update declarations of interest	Diary	1 / a year

## Asset Risk Assessment 2021-22

Asset	Condition	Remedial action required	Any associated risk
Village sign	Good. Cleaned in 2018.	None	None
Parish Park Boundary fences and gates	Good condition. Minor repairs undertaken during year when required.	General maintenance as needed. Recent replacement of fence posts and gate post in car park carried out July 2020	None
Noticeboards (Car Park and College Road)	Recently replaced by extruded aluminium and powder coated boards with doors. July 2020	Excellent condition. To be wiped down when needed	None
Park Noticeboard – The Street	Adequate condition but deteriorating.	Difficulty in inserting pins in replacement surface, otherwise sound. Replacement require at some time.	None
Park benches (x2)	Reasonable condition but showing some deterioration.	Cleaning and treatment.	None
Picnic tables (x5)	Cleaned and treated 2019 Good condition	None	None
Basketball facilities	Good condition.	None	None
Grit bins (Bruisyard Street, Rendham Rd, Church Rd)	Good working order	None	None
Large swings and mats	Refurbished swings with new mats installed in Parish Park July 2020	Excellent condition, annual inspection	None
Play area (Parish Park)	Good condition. Cleaned June 2020	Annual inspection.	None

<b>VILLAGE HALL</b>			
<i>Building</i>	Good condition. Internal and external painting done in past 5 years. Water softener replaced December 2019 All light fittings in the hall replaced with LED fittings 2020/21	General maintenance as needed. Routine cleaning. Boiler room light fitting and 3 external lights fittings require replacement with LED lights at some point in the future	None
<i>Furniture and equipment</i>	Good. Tables showing signs of wear. Chairs cleaned after being stored during pandemic – August 2021	Replace items as needed. Routine cleaning.	None
<i>Security system</i>	Alarm system, locks and CCTV in good order, serviced April 2021	Check monthly at Village Hall committee mtg.	None
<i>Fire control</i>	Fire alarm, shutter and exit signs in good order. Exit and emergency lights replaced and serviced 8 <sup>th</sup> March 2021.	Check monthly at Village Hall committee mtg. New fire extinguisher installed Sep 2020.	None
<i>Heat exchange unit</i>	Repaired July 2021 and now working	Biannual service	
<i>Heating system</i>	Good order. Repaired January 2020	Annual service.	None
<i>Kitchen equipment</i>	All appliances in good condition.	General maintenance and routine cleaning.	None
<i>Audio/video equipment</i>	Appliances in good order.	None	None
<i>Toilets</i>	Good order.	General maintenance and routine cleaning.	None