

# **Bruisyard Parish Council**

## **Accounts 2022-23**

### **1 April to 31 Oct 2022**

	Page
Parish Council (incl Village Hall) audit sheet	2
Bank reconciliation at 31 October 2022	3
Precept – Budget vs Expenditure 1 Apr to 31 Oct 2022	4
Village Hall audit sheet	5
Payments greater than £100	6
Fixed Asset Register 2022/23 at 31 October 2022	7
Financial risk assessment and management 2022/23 at 31 Oct 2022	8,9,10
Asset Risk Assessment 2022/23 at 31 Oct 2022	11,12

Accounts prepared by;

*Anne Smith Parish Council RFO*

*David Smith Village Hall treasurer*

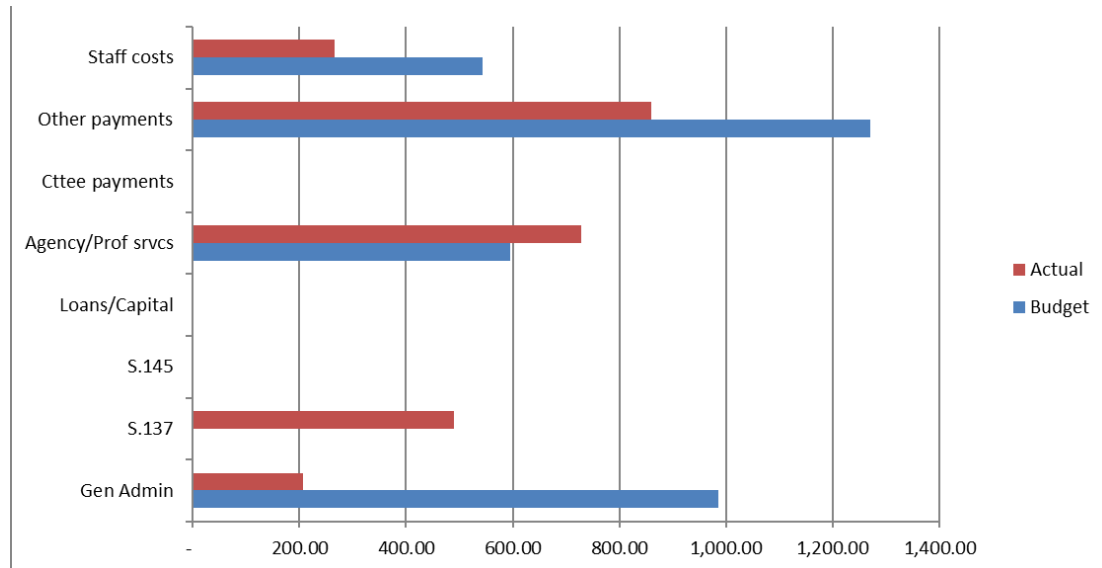
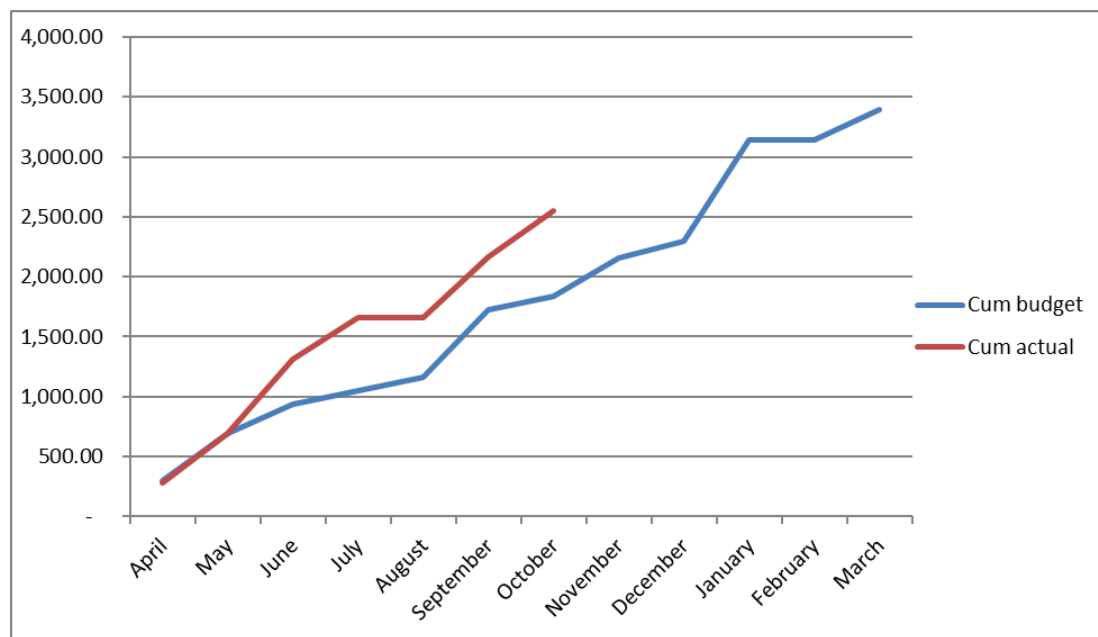
Date: 31 October 2022

<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 to 31st October 2022</b>	<i>Year to</i>
<i>31st March 2022</i>		<i>31st Oct 2022</i>
£	<b>Receipts</b>	£
2,900.00	Precept	2,900.00
-	Agency Services/CFM	-
-	Loans/Capital Receipts	-
-	Grants	600.00
12,667.00	Village Hall grants	-
6,838.89	Other Receipts	6,006.09
1,578.49	VAT	1,541.28
<b>23,984.38</b>	<b>Total Receipts</b>	<b>11,047.37</b>
	<b>Payments</b>	
158.58	General Administration	172.57
528.32	Staff costs	266.80
109.17	S.137 Payments (excluding grants to Village Hall)	408.33
-	S.145 Payments	-
14,577.04	Loans/Capital spending	-
1,083.26	Agency/Professional Services	681.37
-	Parish Council Committee payments	-
10,142.38	Village Hall running costs	4,600.26
1,721.06	Other Payments	1,643.25
1,672.68	VAT	735.16
<b>29,992.49</b>	<b>Total Payments</b>	<b>8,507.74</b>
<b>BRUISYARD PARISH COUNCIL</b>		
<b>Receipts and Payments Summary</b>		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year to</i>
<i>31st March 2022</i>		<i>31st Oct 2022</i>
£		£
27,833.64	Balance brought forward	21,825.53
23,984.38	Add Total Receipts	11,047.37
51,818.02		32,872.90
29,992.49	Less Total Payments	8,507.74
<b>21,825.53</b>	<b>Net bank and cash box balance</b>	<b>24,365.16</b>
-	Unpresented PC cheques at 31 Oct 2022	-
-	Unpresented VH cheques at 31 Oct 2022	-
21,825.53	Reconciled to bank accounts and cash box at 31 Oct 2022	24,365.16
	Bank accounts and cash box at 31 Oct 2022:	
485.31	Barclays Premium Business Account No.40779474	485.50
2,709.46	Barclays Community Account No.70212008	4,357.51
-	Parish Council petty cash	-
18,489.76	Barclays Bank Village Hall account No. 23713326 (restricted fund)	9,455.15
-	Charity Bank 1 year fixed Acct No: 10040353 (restricted fund)	10,000.00
141.00	Village Hall cash box (restricted fund)	67.00
<b>21,825.53</b>		<b>24,365.16</b>

Bank Reconciliation			Financial year to 31 October 2022		
Authority Name:	Bruisyard Parish Council				
Balance per bank statements at 31 October 2022					
Account	Acct No	£	£		
Barclays PC Community Account	70212008	4,357.51			
Barclays PC Business Premium Account	40779474	485.50			
Barclays VH Current Account	23713326	9,455.15			
Charity Bank One year fixed 2.56%pa	10040353	10,000.00			Matures 19 Oct 2023
Parish Council petty cash		-			
Village Hall cash box		67.00			
			24,365.16		
Less any un-presented cheques at 31 October 2022					
Total Parish Council cheques		-			
Total Village Hall cheques		-			
			-		
Net bank and cash box balances at 31 October 2022			24,365.16		
<i>The net balances reconcile to the Receipts and Payments account for the year to 31 Oct 2022, as follows:</i>					
Total funds at start of year		21,825.53			
Add: Receipts in the year		11,047.37			
Less: Payments in the year		8,507.74			
			24,365.16		

**Bruisyard Parish Council Budget 2022-23**

Precept 2022/23	2900
Recovered VAT 21/22 (excl VH)	180
Grants and leeway	33
Reserve contribution (excl VH)	281
<b>Total</b>	<b>3394</b>

Actual spend to 31 Oct 2022 vs annual budget to date by categoryCumulative actual spend to 31 October 2022 vs budget

	<b>BRUISYARD VILLAGE HALL</b>	
	<b>Summary Receipts and Payments Account</b>	
<i>(Last)</i>	<b>For the Year to 31st October 2022</b>	<i>(Current)</i>
<i>Year ended</i>		<i>Year to</i>
<i>31-Mar-22</i>		<i>31-Oct-22</i>
£	<b>Receipts</b>	£
3,619.33	Hire fees	1,999.29
-	Loans/Capital Receipts	-
12,667.00	Village Hall grants	-
212.50	Bruisyard Parish Council	-
3,186.56	Other Receipts	3,601.65
664.49	Recovered VAT	1,284.08
<b>20,349.88</b>	<b>Total Receipts</b>	<b>6,885.02</b>
	<b>Payments</b>	
42.70	General Administration	-
14,577.04	Loans/Capital spending	-
406.72	Agency/Professional Services	-
-	Bruisyard Parish Council	38.35
10,142.38	Village Hall running costs	4,600.26
878.06	Other payments	882.87
1,415.48	VAT	472.15
<b>27,462.38</b>	<b>Total Payments</b>	<b>5,993.63</b>
	<b>BRUISYARD VILLAGE HALL</b>	
	<b>Receipts and Payments Summary</b>	
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year to</i>
<i>31-Mar-22</i>		<i>31-Oct-22</i>
£		£
25,743.26	Balance brought forward (excl cash box)	18,489.76
-	Balance brought forward Village Hall cash box	141.00
20,349.88	Add Total Receipts	6,885.02
46,093.14		25,515.78
27,462.38	Less Total Payments	5,993.63
<b>18,630.76</b>	Net bank and cash box balance	<b>19,522.15</b>
	Unpresented cheques at 31 Oct 2022	-
18,630.76	Reconciled to bank accounts and cash box at 31 Oct 2022	19,522.15
	Bank accounts and cash box at 31 Oct 2022:	
18,489.76	Barclays Bank Account No. 23713326 (restricted fund - VH only)	9455.15
-	Charity Bank 1yr fixed rate deposit Acct No: 10040353	10000.00
141.00	Village Hall cash box (restricted fund VH only)	67.00
<b>18,630.76</b>		<b>19522.15</b>

<b>List of Parish Council payments greater than £100</b>			
<b><u>Date</u></b>	<b><u>Payee</u></b>	<b><u>Type</u></b>	<b><u>Amount £</u></b>
01/05/2022	Kindlewood	Other payment	108.00
02/05/2022	Bruisyard Village Hall	Transfer to VH	1,284.08
01/04/2022	SALC	Agency Svcs	143.40
30/06/2022	Maureen Philpot	Staff costs	132.08
28/07/2022	PKF Littlejohn LLP	Agency Svcs	240.00
30/09/2022	Maureen Philpot	Staff costs	134.72
26/09/2022	Business Services CAS Ltd	Agency Svcs	264.97
20/10/2022	Wix	General Admin	203.58
21/10/2022	Kindlewood	Other payment	108.00

<b>List of Village Hall payments greater than £100</b>				
<b><u>Date</u></b>	<b><u>Payee</u></b>	<b><u>Items</u></b>	<b><u>Type</u></b>	<b><u>Amount £</u></b>
04/04/2022	M Tanton Brown	Poison Garden tall	Other payments	125.00
26/04/2022	M Hammond	Ground prep at VH	Cleaning/maintenance	220.00
02/05/2022	Kindlewood	Grass cutting	Cleaning/maintenance	132.00
11/05/2022	ADM Systems	Fit new screen to \	Cleaning/maintenance	325.02
11/05/2022	SSE	Electricity bill	Utility services	327.89
06/06/2022	Kindlewood	Grass cutting & sp	Cleaning/maintenance	186.00
16/06/2022	PPL PRS Ltd	Music licence	Other payments	139.20
19/08/2022	Tesco	Drink	Goods/materials	109.84
20/08/2022	SSE	Electricity bill	Utility services	180.31
20/09/2022	Binder Ltd	Sewage disposal	Cleaning/maintenance	256.80
25/09/2022	CAS Business Services Ltd	Liability insurance	Insurance	210.00
25/09/2022	CAS Business Services Ltd	Build and contents	Insurance	773.26
30/09/2022	Strictly Tables & Chairs Ltd	4xtables and trolle	Goods/materials	710.16
04/10/2022	Makro	Wine	Goods/materials	106.28
20/10/2022	Kindlewood	Grass cutting and	Cleaning/maintenance	132.00
24/10/2022	Bruisyard PCC	Harvest Supper	Other payments	258.42
24/10/2022	BSAC	Harvest Supper	Other payments	234.42

Fixed Asset Register 2022/23 at 31 Oct 2022							
Description of Asset	Location	Proxy cost £ at 31/3/2022	Additions	Disposals	Proxy cost £ at 31/3/2023	Value £ (for insurance) 2023/24	Notes
<b>Insured</b>							
Village Hall incl storage annex	Rendham Road IP17 2DX	289,817			289,817	420,000	Proxy cost based on construction cost 2009-11
Village Hall contents:	Village Hall, Rendham Rd	13335			13335	20,000	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	3,850	Proxy cost based on purchase in 2005
Park gates and fences	Parish Park and car park	3,443			3,443	4,950	Proxy cost based on purchases in 1996-2010
Car park lights	Rendham Road IP17 2DX	750			750	880	Proxy cost based on purchase in 2012
Notice board on Bruisyard Street	Roadside	550			550	990	Proxy cost based on purchase in 1998
Park benches (x2)	Parish Park	815			815	1045	Proxy cost based on purchase in 1999
Picnic benches (x5)	Parish Park	387			387	450	Proxy cost based on purchase in 2016
Hexagonal teak bench	Parish Park	1400			1400	1650	Proxy cost based on purchase in 2017
Freestanding basketball & net	Parish Park	2,895			2,895	3,300	Proxy cost based on purchase in 2001
Play area and equipment	Parish Park	14,463			14,463	17,600	Proxy cost based on purchase in 2014
Swings and grass matting	Parish Park	1,134			1,134	2,000	Proxy cost based on renovation and purchase in 2020
Notice boards (x2)	Parish Park and roadside	3,711			3,711	4,300	Proxy cost based on purchase in 2020
Grit bins	Roadside	258			258	440	Proxy cost based on purchase in 2003
Dog litter bin	Parish Park	234			234	275	Proxy cost based on purchase in 2021
Clerk office equip incl PC	Clerks home	2,500			2,500	100	Proxy cost based on purchases up to 2016
<b>Total insured</b>		349,052			349,052	494,330	
<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>		5,132			5,132		
<b>Total Assets</b>		354,184			354,184		

## Financial risk assessment and management for period 2022/23

### 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	Paying in book Check to bank statement	Reconcile to bookings	Monthly
	Cash sales	H	Zettle record of sales on day of event – cash reconciliation by RFO	Reconcile - Move to card only sales	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
	Power to pay	L	Minute power	Member verify	12 / a year
Grants and supports	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
	Invoice at agreed rate	L	Clerk check	Clerk verify	Whenever
Election costs	Invoice at agreed rate	L	Clerk check	Clerk verify	Whenever

VAT irrecoverable	VAT analysis	M	All items in cash book list	RFO verify	2 / yearly
	Charged on sales	M	Consider annually	RFO verify	1 / a year
	Charges on purchases	M	Consider all items per cash book list	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
	Earmarked or contingent liability	M	Review minutes with chairman	RFO opinion	1 / a year
Assets	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	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 of dishonesty	M	Insurance cover review ensure 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 2022-23

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	One of the posts is no longer supporting the sign and is likely to blow over in a strong wind	It requires removing and replacing if needed	Could fall on anybody close by if it collapses
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. Clean when necessary	None
<b>VILLAGE HALL</b>			

<i>Building</i>	Good condition. Internal and external painting done in past 6 years. Water softener replaced December 2019 All light fittings in the hall replaced with LED fittings 2020/21	General maintenance as needed. Routine cleaning. Touch up internal paint on walls when required 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, some damage to a few tables but still serviceable. Chairs cleaned after being stored during pandemic May 2022	Replace items as needed. Routine cleaning.	None
<i>Security system</i>	Alarm system, locks and CCTV in good order, serviced March	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. Fire risk assessment carried out in April	Check monthly at Village Hall committee mtg. New fire extinguisher installed Sep 2020.	None
<i>Heat exchange unit</i>	Service and repaired November 2021	Biannual service	
<i>Heating system</i>	Good order, complete overhaul and repair of the system in March 2022	Annual service.	None
<i>Portable appliance testing</i>	All appliances in good condition. Tested in April 2022	General maintenance and routine cleaning.	None
<i>Audio/video equipment</i>	Appliances in good order.	None	None
<i>Toilets</i>	Good order. Some limescale deposits on sinks and toilets	General maintenance and routine cleaning. Try and remove limescale deposits	None