

Bruisyard Parish Council

Accounts 2019-20

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BRUISYARD PARISH COUNCIL		
<i>(Last)</i>	Summary Receipts and Payments Account	<i>(Current)</i>
<i>Year ended</i>	For the Year Ended 31st March 2020	<i>Year ended</i>
<i>31st March 2019</i>		<i>31st March 2020</i>
£	Receipts	£
2,900.00	Precept	2,900.00
-	Agency Services/CFM	-
-	Loans/Capital Receipts	-
-	Grants	2,350.00
-	Village Hall grants	1,177.50
8,315.64	Other Receipts	8,954.59
676.81	VAT	596.32
<u>11,892.45</u>	Total Receipts	<u>15,978.41</u>
	Payments	
252.56	General Administration	131.89
300.00	Staff costs	950.93
-	S.137 Payments (excluding grants to Village Hall)	-
-	S.145 Payments	-
-	Loans/Capital spending	-
902.17	Agency/Professional Services	684.43
-	Parish Council Committee payments	-
6,644.60	Village Hall running costs	10,014.34
1,707.83	Other Payments	2,624.00
599.32	VAT	1,334.87
<u>10,406.48</u>	Total Payments	<u>15,740.46</u>

BRUISYARD PARISH COUNCIL		
Receipts and Payments Summary		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year ended</i>
<i>31st March 2019</i>		<i>31st March 2020</i>
£		£
13,049.67	Balance brought forward	14,535.64
11,892.45	Add Total Receipts	15,978.41
<u>24,942.12</u>		<u>30,514.05</u>
10,406.48	Less Total Payments	15,740.46
14,535.64	Net bank and cash box balance	14,773.59
283.32	Unpresented PC cheques at year end	271.22
185.86	Unpresented VH cheques at year end	-
<u>15,004.82</u>	Reconciled to bank accounts and cash box at year end	<u>15,044.81</u>
	Bank accounts and cash box at year end:	
484.16	Barclays Premium Business Account No.40779474	485.05
2,991.79	Barclays Community Account No.70212008	4,108.13
-	Parish Council petty cash	-
11,377.17	Barclays Bank Village Hall account No. 23713326 (restricted fund)	10,327.23
151.70	Village Hall cash box (restricted fund)	124.40
<u>15,004.82</u>		<u>15,044.81</u>

Bank Reconciliation**Financial year ending 31 March 2020**

Authority Name: Bruisyard Parish Council

Prepared by: Anne M Smith Anne M Smith
 Date: 11th May 2020 (Parish Councillor and RFO)
 Approved by: Paul Church Paul Church
 Date: 12-5-20 (Parish Council Chairman)

Balance per bank statements as at 31 March 2020

Account	Acct No	£	£
Barclays PC Community Account	70212008	4,108.13	
Barclays PC Business Premium Account	40779474	485.05	
Barclays VH Current Account	23713326	10,327.23	
Parish Council petty cash		-	
Village Hall cash box		124.40	
			15,044.81
Less any un-presented cheques at 31 March 2020			
Total Parish Council cheques		271.22	
Total Village Hall cheques		-	
			271.22

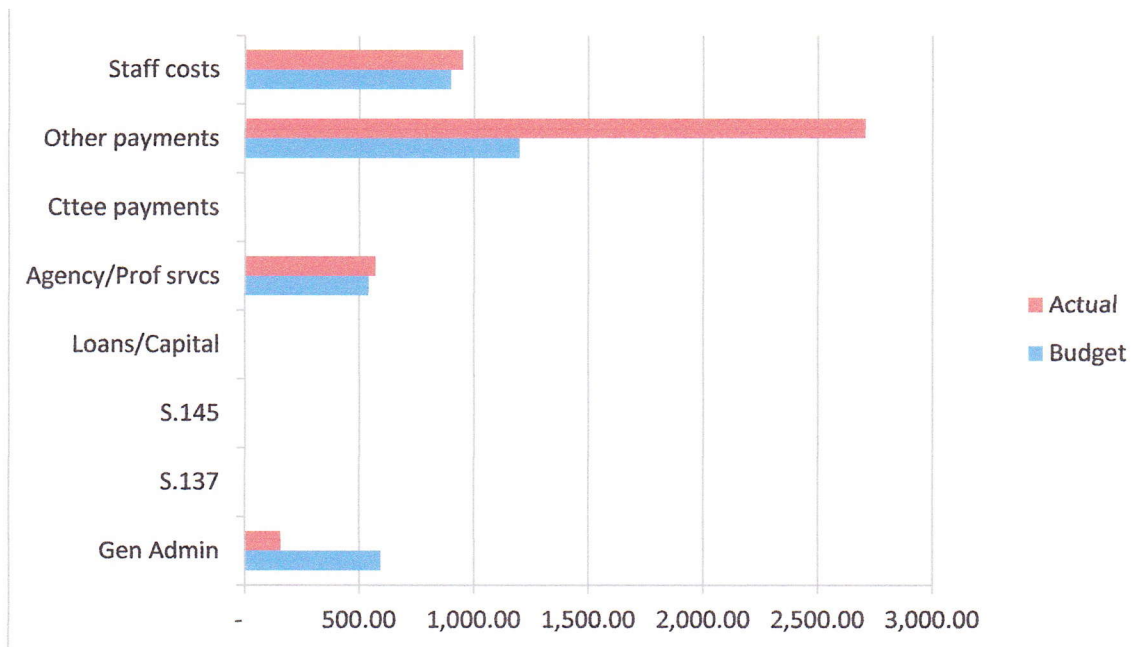
Net bank and cash box balances as at 31 March 2020 14,773.59***The net balances reconcile to the Receipts and Payments account for the year, as follows:***

Total funds at start of year	14,535.64
Add: Receipts in the year	15,978.41
Less: Payments in the year	15,740.46
	14,773.59

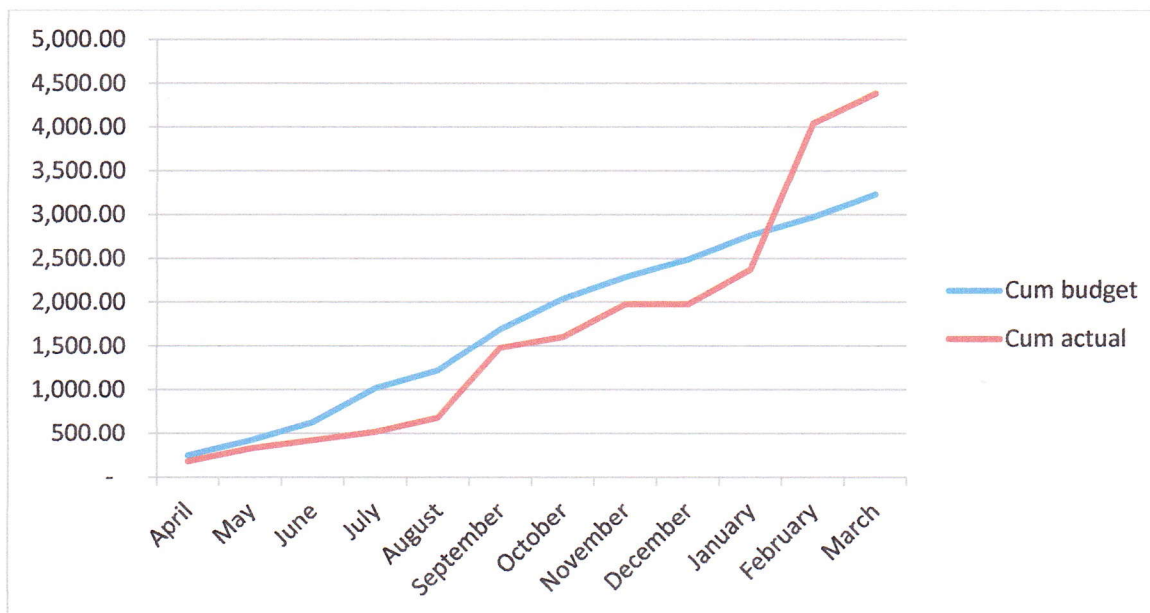
**Bruisyard Parish Council Precept - Budget vs Expenditure
2019-20**

Precept 2019/20	2900
Recovered VAT 17/18 (excl VH)	234
Grants	0
Reserve contribution (excl VH)	100
Total	3234

Actual spend vs annual budget by category



Cumulative actual spend vs budget



BUDGET inc VAT

Month	Gen Admin	S.137	S.145	Loans/Capital	Agency/Prof svcs	Cttee payments	Other Payments	Staff costs	Total	
April	18.00						136.00	100.00	-	254.00
May	68.00							100.00	-	168.00
June	18.00							100.00	90.00	208.00
July	197.00							100.00	90.00	387.00
August	17.00							100.00	90.00	207.00
September	17.00					265.00		100.00	90.00	472.00
October	17.00					140.00		100.00	90.00	347.00
November	52.00							100.00	90.00	242.00
December	17.00							100.00	90.00	207.00
January	82.00							100.00	90.00	272.00
February	19.00							100.00	90.00	209.00
March	71.00							100.00	90.00	261.00
Totals	593.00	-	-	-	-	541.00	-	1,200.00	900.00	3,234.00

ACTUAL inc VAT

Month	Gen Admin	S.137	S.145	Loans/Capital	Agency/Prof svcs	Cttee payments	Other Payments	Staff costs	Total	
April	-	-	-	-	-	135.52	-	48.00	-	183.52
May	-	-	-	-	-	-	-	144.00	-	144.00
June	-	-	-	-	-	-	-	96.00	-	96.00
July	-	-	-	-	-	-	-	96.00	-	96.00
August	-	-	-	-	-	-	-	162.00	-	162.00
September	-	-	-	-	-	315.08	-	131.00	352.21	798.29
October	24.90	-	-	-	-	97.20	-	-	-	122.10
November	74.25	-	-	-	-	-	-	298.00	-	372.25
December	-	-	-	-	-	-	-	-	-	-
January	-	-	-	-	-	-	-	66.00	331.16	397.16
February	-	-	-	-	-	-	-	1,668.00	-	1,668.00
March	58.38	-	-	-	-	21.60	-	-	267.56	347.54
Totals	157.53	-	-	-	-	569.40	-	2,709.00	950.93	4,386.86

Receipts and Payment (incl VAT) 18/19 and 19/20

	18/19	19/20	% change
Receipts	2,931.34	5,312.68	81
Payments			
General Admin	264.42	157.53	
Staff costs	300.00	950.93	
Agency/Prof svcs	1,003.37	569.40	
Cttee payments	-	-	
Other payments	1,265.23	2,709.00	
S.145		-	
S.137		-	
Total	2,833.02	4,386.86	55

BRUISYARD VILLAGE HALL		
Summary Receipts and Payments Account		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year ended</i>
<i>31-Mar-19</i>		<i>31-Mar-20</i>
£		£
	Receipts	
3,769.00	Hire fees	3,962.50
-	Loans/Capital Receipts	-
-	Village Hall grants	1,177.50
206.99	Bruisyard Parish Council	90.00
4,514.34	Other Receipts	4,938.52
442.27	Recovered VAT	303.70
<u>8,932.60</u>	Total Receipts	<u>10,472.22</u>
	Payments	
21.96	General Administration	-
-	Loans/Capital spending	-
-	Agency/Professional Services	134.83
-	Bruisyard Parish Council	10.00
6,644.60	Village Hall running costs	10,014.34
600.20	Other payments	320.00
306.70	VAT	884.43
<u>7,573.46</u>	Total Payments	<u>11,363.60</u>

BRUISYARD VILLAGE HALL		
Receipts and Payments Summary		
<i>(Last)</i>		<i>(Current)</i>
<i>Year ended</i>		<i>Year ended</i>
<i>31-Mar-19</i>		<i>31-Mar-20</i>
£		£
9,758.37	Balance brought forward (excl cash box)	11,191.31
225.50	Balance brought forward Village Hall cash box	151.70
<u>8,932.60</u>	Add Total Receipts	<u>10,472.22</u>
18,916.47		21,815.23
7,573.46	Less Total Payments	11,363.60
11,343.01	Net bank and cash box balance	10,451.63
185.86	Unpresented cheques at year end	-
<u>11,528.87</u>	Reconciled to bank accounts and cash box at year end	<u>10,451.63</u>
	Bank accounts and cash box at year end:	
11,377.17	Barclays Bank Account No. 23713326 (restricted fund - VH only)	10,327.23
151.70	Village Hall cash box (restricted fund VH only)	124.40
<u>11,528.87</u>		<u>10,451.63</u>

List of Parish Council payments greater than £100

<u>Date</u>	<u>Payee</u>	<u>Items</u>	<u>Type</u>	<u>Amount £</u>
08/04/2019	SALC		Agency Srvcs	135.52
13/05/2019	Kindlewood		Other payments	144.00
05/07/2019	Bruisyard Village Hall		Transfer to VH	303.70
12/08/2019	Kindlewood		Other payments	162.00
25/09/2019	Maureen Philpot - salary		Staff costs	281.81
26/09/2019	Business Services at CAS Ltd		Agency Srvcs	260.68
01/11/2019	SGC Blastings		Other payments	250.00
20/01/2020	Maureen Phipot - salary		Staff costs	331.16
07/02/2020	Signs of Cheshire Ltd		Other payments	1,668.00
31/03/2020	Maureen Philpot/Anne Smith		Staff costs	267.56

List of Village Hall payments greater than £100

<u>Date</u>	<u>Payee</u>	<u>Items</u>	<u>Type</u>	<u>Amount £</u>
06/04/2019	makro	drinks	Goods/materials	162.80
26/04/2019	makro	beer& drinks	Goods/materials	159.24
03/04/2019	V Nesling		Cleaning/maintenance	170.00
15/05/2019	Kindlewood		Cleaning/maintenance	162.00
17/05/2019	Val Nessling		Cleaning/maintenance	155.00
28/05/2019	Southern Electric		Utility services	312.93
09/07/2019	Kindlewood		Cleaning/maintenance	114.00
29/07/2019	Richard Haworth Ltd	Tablecloths	Goods/materials	256.75
23/07/2019	PPL PRS Ltd		Professional services	161.80
01/08/2019	Val Nessling		Cleaning/maintenance	230.00
05/08/2019	S. Roberts	Wine evening	Goods/materials	340.55
12/08/2019	Kindlewood		Cleaning/maintenance	144.00
01/10/2019	Business Services at CAS		Insurance	710.18
25/10/2019	Val Nessling		Cleaning/maintenance	220.00
25/10/2019	AA Turner Tankers	Cesspool	Cleaning/maintenance	440.00
28/10/2019	Dynamic Fireworks		Goods/materials	148.00
05/11/2019	BSAC (Tsfer from VH re HS)		Other payments	190.00
15/11/2019	Southern Electric		Utility services	239.03
11/12/2019	makro	beer drinks	Goods/materials	109.81
09/12/2019	Kindwater	Watersoftener	Goods/materials	1,504.00
20/12/2019	James Rogers Agri	Hedge cutting	Cleaning/maintenance	180.00
03/01/2020	Val Nessling		Cleaning/maintenance	257.50
20/01/2020	East Green Energy		Cleaning/maintenance	180.00
27/01/2020	East Green Energy		Cleaning/maintenance	1,148.23
16/02/2020	Southern Electric		Utility services	715.08
16/03/2020	Val Nessling		Cleaning/maintenance	227.50

Fixed Asset Register 2019/20

Description of Asset	Location	Proxy cost £ at 31/3/2019	Additions	Disposals	Proxy cost £ at 31/3/2020	Value £ (for insurance) 2020/21	Notes
Insured							
Village Hall incl storage annex	Rendham Road IP17 2DX	289,817			289,817	375,177	Proxy cost based on construction cost 2009-11
Village Hall contents**	Village Hall, Rendham Rd	10,986	1,178	70	12,094	15,000	Proxy cost based on purchase 2009-2019
Blinds		773			773	951	Proxy cost based on purchase in 2011
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	800	Proxy cost based on purchase in 2012
Notice boards (x2)	Roadside	915			915	950	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				1,400	1,500	Proxy cost based on purchase in 2017
Freestanding basketball & net	Parish Park	2,895			2,895	1,265	Proxy cost based on purchase in 2001
Play area and equipment	Parish Park				14,463	16,000	Proxy cost based on purchase in 2014
Grit bins	Roadside				258	400	Proxy cost based on purchase in 2003
Clerk office equip incl PC	Clerks home	2,500			2,500	2,500	Proxy cost based on purchases up to 2016
Total insured		314,791			332,770	423,893	
Uninsured							
Bruisyard Parish Park	Bruisyard Street	3,500			3,500		Proxy cost based on land purchase in 2005
Car park lights*	Rendham Road IP17 2DX	750					Proxy cost based on purchase in 2012
Play area and equipment*	Parish Park	14,463					Proxy cost based on purchase in 2014
Hexagonal teak bench*	Parish Park	1,400					Proxy cost based on purchase in 2017
Footpath around village hall	Parish Park	1,630			1,630		Proxy cost based on purchase in 2011
Road signs for village hall	Roadside	68			1		Proxy cost based on purchase in 2011
Grit bins*	Roadside	258					Proxy cost based on purchase in 2003
Neighbourhood Watch signs	Roadside	1			1		Proxy cost based on purchase in 1997
Clerk's filing cabinet	Storage	1			1		Proxy cost based on purchase in 1995
Total uninsured		22,071			5,133		
Total Assets		336,862			337,903		

* Assets transferred from uninsured in 18/19 to insured in 19/20

** Kinetic water softener installed in 19/20 and old manual softener disposed

Financial risk assessment and management for period 2019/20

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	3 / a year
Village Hall	Hire charges	L	Paying in book Check to bank statement	Reconcile to bookings	Monthly
	Cash sales	M	Paying in book Check to bank statement	Reconcile	Monthly
	Cash banking	M	Paying in book Check to bank statement	Reconcile	Monthly
Grants - others	Damage to Hall or theft from Hall	M	Insurance cover and hiring conditions	Inspection of premises	After event
	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	Monthly
	Goods not supplied to PC	M	Order system	Approval check	12 / a year
Direct Costs and overhead expenses	Invoice incorrectly calculated	L	Check arithmetic	Approval check	12 / a year
	Cheque payable is excessive	L	Signatory initials etc Stub	Member verify	2 / yearly
	Cheque payable to wrong party	L	Signatory initials etc Stub	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
Election costs	Cheque	M	Signatory initials etc Stub	Member verify	12 / a year
	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	12
	Condition of assets and amenities	M	Annual maintenance inspection	Diary	12
Borrow/lending	Adequacy of finances to be able to repay loans	L	Financial review and cash flow forecasting bimonthly	Diary	12
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 2019-20

Asset	Condition	Remedial action required	Any associated risk
Village sign	Good. Cleaned in 2018.	None	None
Boundary fences and gates	Good condition. Minor repairs undertaken during year when required.	General maintenance as needed.	None
Noticeboards (Park and College Road)	Resurfaced in 2019 but not proving satisfactory.	Firmer boarding needed to hold drawing pins or need replacing with new notice board	None
Car Park Noticeboard	Poor condition.	Needs replacing	None
Park benches (x2)	Reasonable condition but showing some deterioration.	Cleaning and treatment.	None
Picnic tables (x5)	Cleaned and treated in past year. Good condition	None	None
Basketball facilities	Good condition.	None	None
Grit bins (Bruisyard Street, Rendham Rd, Church Road)	Good working order	None	None
Rendham Road Swings and mats	Good condition.	To be moved to Parish Park in 19/20 after refurbishment	None
Play area (Parish Park)	Good condition	Annual RoSPA inspection	None
VILLAGE HALL			
<i>Building</i>	Good condition. Internal and external painting done in past 2 years. Water softener at end of effective life	General maintenance as needed. Routine cleaning. Replace water softener	None
<i>Furniture and equipment</i>	Good. Tables showing signs of wear.	Replace items as needed. Routine cleaning.	None
<i>Security system</i>	Alarm system, locks and CCTV in good order,	Check monthly at Village Hall committee mtg.	None
<i>Fire control</i>	Fire alarm, shutter and exit signs in good order.	Check monthly at Village Hall committee mtg.	None
<i>Heating system</i>	Good order. Repairs undertaken in past year.	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