

BROCKLEY PARISH COUNCIL

Clerk:
Ms Joanna van Tonder
Tel: 07444 830870

YEAR END FINANCIAL ACCOUNTS 2020/2021

	Notes	<u>Last Year</u> for the year ending 31/03/20	<u>Actual</u> for the year ending 31/03/21	<u>Budget</u> for the year ending 31/03/21	Savings / (overspend)
INCOME					
Precept		4,500.00	5,000.00	5,000	0
Village Orderly Grant		100.00	100.00	100	0
VAT reclaimed		260.66		62	62
Interest earned					0
Grants received	1	121.58			0
		<u>4,982.24</u>	<u>5,100.00</u>	<u>5,162</u>	
EXPENDITURE					
Annual General Expenditure					
Clerk's Salary	2	2,685.01	2,673.88	2,625	-49
Clerk's Telephone expenses		5.00	20.00	40	20
Clerk's Travel allowances		4.95		27	27
Training		172.96	113.00	180	67
Printing & Stationery		96.36	40.47	130	90
Postage		38.22	93.86	38	-56
IT Expenses		76.56	312.48	81	-231
Insurance		218.00	218.00	225	7
Subscriptions	3	189.41	165.90	206	40
Data Protection Registration Fee		40.00	40.00	40	0
Grants	4	200.00	200.00	200	0
Meeting room hire & APM speakers		202.00	210.00	285	75
Annual Audit Fees		21.29	33.66	64	30
Village & footpath maintenance		90.00	120.00	100	-20
Other	5	3.00	140.00	1,000	860
		<u>4,042.76</u>	<u>4,381.25</u>	<u>5,241</u>	
Extraordinary Expenditure					
Parish Council elections		45.00			0
Brockley Lane warning sign					0
		<u>45.00</u>	<u>0.00</u>	<u>0</u>	
Projects subsidised by grants					
Daffodil bulbs (Clean-Up Fund)	1	120.58			0
		<u>120.58</u>	<u>0.00</u>	<u>0</u>	
Vat paid on expenses to be reclaimed	6	64.55	64.96	34	
		<u>4,272.89</u>	<u>4,446.21</u>	<u>5,275</u>	
SURPLUS / (OVERSPEND)					
		<u>709.35</u>	<u>653.79</u>	<u>-113</u>	
RESERVES					
Cash Balances as at 31 March					
Current account		3,865.57	4,519.36		
Deposit account					
Petty Cash					
Less: Unspent grants received	1		-81.12		
Less: Earmarked reserves	7		-860.00		
RESERVE available at 1 April 2021			<u>3,578.24</u>		
% of annual general expenditure			81.67%		

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NOTES TO THE FINANCIAL ACCOUNTS 2020/2021

Note 1: Grants Received / Projects subsidised by grants

	<u>Net surplus / (deficit) BROUGHT FORWARD</u>	<u>Grant received</u>	<u>Project expenditure</u>	<u>Net surplus / (deficit) CARRIED FORWARD</u>
Transparency Code Compliance grant (FYE 31/03/16 & FYE 31/03/17)	81.12			81.12
	<u>81.12</u>	<u>0.00</u>	<u>0.00</u>	<u>81.12</u>

Note 2: Clerk's Salary

The Clerk's salary is based on the salary scale recommended by the National Association of Local Councils and the Society of Local Council Clerks.

Note 3: Subscriptions

The following subscriptions were paid:

Avon Local Councils Association (2020/21)	54.90
CPRE	36.00
Parish Councils Airport Association	75.00
Avon Wildlife Trust	
Village Magazine subscription	
	<u>165.90</u>

Note 4: Grants paid

The following grants were approved and paid:

Chelvey & Brockley PCC (churchyard maintenance)	100.00
Friends of Brockley Church (churchyard maintenance)	100.00
	<u>200.00</u>

Note 5: Other

A contribution of £140 was made towards the PCAA's anticipated legal costs in respect of the Bristol Airport planning appeal.

Note 6: VAT to be reclaimed

VAT paid on the following expenses will be reclaimed:

Printing & Stationery	5.15
Courier charges	2.26
IT expenses	57.55
	<u>64.96</u>

Note 7: Earmarked Reserves

	<u>Earmarked Reserves BROUGHT FORWARD</u>	<u>Unspent budget – earmarked</u>	<u>Allocation</u>	<u>Net Earmarked Reserves CARRIED FORWARD</u>
Consultancy fees (FYE 31/03/2021)		860.00		860.00
	<u>0.00</u>	<u>860.00</u>	<u>0.00</u>	<u>860.00</u>

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BANK RECONCILIATION: FINANCIAL ACCOUNTS 2020/2021

Balance per bank statements as at 31 March 2021

Current Account
Deposit Account
Petty Cash

4,519.36
0.00

4,519.36

Less: Cheques not presented

0.00

Net Balances as at 31 March 2021

4,519.36

Cash Book

Opening Balance – 1 April 2020

Current Account
Deposit Account
Petty Cash

3,865.57
0.00
0.00

3,865.57

Add: Receipts

5,100.00

Less: Payments

-4,446.21

Closing Balance per cash book – 31 March 2021

Current Account
Deposit Account
Petty Cash

4,519.36
0.00
0.00

4,519.36

Prepared by: Joanna van Tonder
Responsible Financial Officer

Approved by: _____

Chairman

11 April 2021

Date: _____

EXPLANATIONS OF SIGNIFICANT VARIANCES

(Less than £250 and 15% = NO; Greater than 15% = YES)

Variances

		2020	2021	Variance	Variance %
Box 2	Precept	4,500	5,000	500	11.11%
Box 3	Other receipts	482	100	-382	-79.25%
Box 4	Staff costs	2,690	2,694	4	0.15%
Box 5	Loan / Capital payments	0	0	0	#DIV/0!
Box 6	Other payments	1,582	1,752	170	10.75%
Box 9	Fixed Assets	2,246	2,246	0	0.00%

BOX NO:

3

Total Other Receipts

Figure in 2020 column

482

Figure in 2021 column

100

Variance

-382

Reason

- VAT reclaimed in FYE 2020 = £260.66 whereas VAT reclaimed in FYE 2021 was not received by HMRC
- Grant received in FYE 2020 for floral enhancements not received in FYE 2021

-261

-54.1%

-122

-25.2%

0

0.0%

-382

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DETAILS OF EARMARKED / RESTRICTED RESERVES

Amount held at 31 March 2021 (£)	Purpose of reserve
£81.12	Balance Transparency Code Compliance grant (FYE 31/03/2016 & FYE 31/03/2017)
£860.00	Unspent consultancy fees earmarked (FYE 31/03/2021)
£941.12	

LEVEL OF GENERAL RESERVES

Precept (Box 2)	£5,000
Balance carried forward (Box 7)	£4,519
Amount of balances LESS Total Earmarked Reserves = GENERAL RESERVES	£3,578
RATIO of General Reserves to Precept	0.72

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FINANCIAL YEAR 2020/2021

DISCLOSURE OF ITEMS OF EXPENDITURE ABOVE £100

<u>Date</u>	<u>Summary of purpose of expenditure</u>	<u>Amount (£)</u>	<u>Unrecoverable VAT (£)</u>
28/04/20	Joanna van Tonder (Clerk's salary – April 2020)	218.79	0.00
12/05/20	Came & Co (Insurance for 01/06/20 – 31/05/21)	218.00	0.00
28/05/20	Joanna van Tonder (Clerk's salary – May 2020)	218.79	0.00
28/06/20	Joanna van Tonder (Clerk's salary – June 2020)	218.79	0.00
28/07/20	Joanna van Tonder (Clerk's salary – July 2020)	218.79	0.00
28/08/20	Joanna van Tonder (Clerk's salary – August 2020)	218.79	0.00
28/09/20	Joanna van Tonder (Clerk's salary – September 2020)	218.79	0.00
06/10/20	PCAA (Contribution to legal expenses wrt Airport appeal)	140.00	0.00
28/10/20	Joanna van Tonder (Clerk's salary – October 2020)	218.79	0.00
25/11/20	Annual charge for footpath maintenance	120.00	0.00
28/11/20	Joanna van Tonder (Clerk's salary – September 2020)	218.79	0.00
28/12/20	Joanna van Tonder (Clerk's salary – December 2020)	218.79	0.00
28/01/21	Joanna van Tonder (Clerk's salary – January 2021)	224.84	0.00
02/02/21	Chelvey & Brockley PCC (St Bridget's annual charge 20/21)	150.00	0.00
01/03/21	Joanna van Tonder (Clerk's salary – February 2021)	224.84	0.00
02/03/21	Chelvey & Brockley PCC (churchyard maint. grant 20/21)	100.00	0.00
02/03/21	Friends of Brockley Church (churchyard maint. grant 20/21)	100.00	0.00
02/03/21	Annual Zoom subscription	119.90	0.00
29/03/21	Joanna van Tonder (Clerk's salary – March 2021)	224.84	0.00