**ITEM**

**SUBJECT: 2023-2024 FINANCE AND BUDGET REVIEW**

**ITEM 4**

**REPORT TO: BUERTON PARISH COUNCIL**

**DATE OF MEETING: 4th April 2024**

**REPORTING OFFICER: Parish Clerk and Responsible Financial Officer**

1. **PAYMENT OF INVOICES AND REIMBURSEMENTS**

To note the following individual payments which were made in 2023-2024:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date of Transaction** | **Budget Head** | **Payee/Payer** | **Description** | **Expenditure** |
| 03/04/2023 | Proposed Projects | D Leutscher | Installation of Gates | £180.00 |
| 07/04/2023 | Field Caretaker |  |  | £100.00 |
| 11/04/2023 | Coronation Crown | A Baddley | Coronation Crown | £95.00 |
| 20/04/2023 | Internal Audit | Davenport Accountants | Internal Audit | £120.00 |
| 20/04/2023 | Subscriptions | CHALC | CHALC Affiliation | £161.32 |
| 30/04/2023 | Salary | Clerk | April Salary 1 | £189.60 |
| 30/04/2023 | Salary | PAYE | April Salary 1 | £47.20 |
| 30/04/2023 | Expenses | Monthly Clerk Expenses | £19 p/m | £19.00 |
| 04/05/2023 | Insurance | Zurich Municipal | Annual Insurance | £546.42 |
| 06/05/2023 | Field Caretaker |  | April 2023 | £80.00 |
| 23/05/2023 | Flowers | Scott | Reimbursement for Flowers | £77.90 |
| 31/05/2023 | Salary | PAYE | May Salary 2 | £47.20 |
| 31/05/2023 | Salary | Clerk | May Salary 2 | £189.60 |
| 31/05/2023 | Expenses | Monthly Clerk Expenses | £19 p/m | £19.00 |
| 02/06/2023 | Audlem OnLine | ThenMedia | Website Hosting | £115.20 |
| 02/06/2023 | Administration including Payroll | SHIRES | Payroll from 06th April 2023 - 05th October 2023 | £110.40 |
| 04/06/2023 | Administration including Payroll | Microsoft | ICloud Storage. Reimbursement to Clerk | £19.99 |
| 05/06/2023 | Field Caretaker |  | May 2023 | £100.00 |
| 30/06/2023 | Salary | Clerk | June Salary 3 | £189.40 |
| 30/06/2023 | Salary | PAYE | June Salary 3 | £47.40 |
| 30/06/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 10/07/2023 | Field Caretaker |  | June 2023 | £100.00 |
| 12/07/2023 | Field Maintenance | T Seabridge | Quarter 1 April-June 2023 | £576.00 |
| 12/07/2023 | Proposed Projects | J Rudd | Tree Maintenance | £440.00 |
| 31/07/2023 | Salary | Clerk | July Salary 4 | £189.40 |
| 31/07/2023 | Salary | PAYE | July Salary 4 | £47.40 |
| 31/07/2023 | Admin including Payroll | Microsoft | 365 Office - Reimbursement | £148.32 |
| 31/07/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 02/08/2023 | Training | CHALC | Planning Training for Chair | £30.00 |
| 04/08/2023 | Field Caretaker |  | July 2023 | £80.00 |
| 04/08/2023 | Annual Playground Insp | Morral Play Services | 2022 Annual Playground Insp | £162.00 |
| 17/08/2023 | Proposed Projects | Laptop Shop, Nantwich | New laptop | £300.00 |
| 31/08/2023 | Salary | PAYE | August Salary 5 | £47.40 |
| 31/08/2023 | Salary | Clerk | August Salary 5 | £189.40 |
| 31/08/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 05/09/2023 | Field Caretaker |  | August 2023 | £100.00 |
| 13/09/2023 | Administration including Payroll | Johnsons Printers | Printing | £60.00 |
| 16/09/2023 | Room Hire | Audlem Scout and Guide Hall | Room Hire 01/09/23 | £25.00 |
| 09/10/2023 | Expenses | Clerk | Travel expenses | £24.66 |
| 09/10/2023 | Flowers | Chair Reimbursements | Bridgemere Garden Centre | £22.01 |
| 09/10/2023 | Flowers | Chair Reimbursements | Westholme Nurseries | £11.90 |
| 09/10/2023 | Expenses | Chair Reimbursements | Argos Printer Inks | £54.08 |
| 30/09/2023 | Salary | PAYE | September Salary 6 | £78.80 |
| 30/09/2023 | Salary | Clerk | September Salary 6 | £315.86 |
| 30/09/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 03/10/2023 | Training | CHALC | Training for Chair | £25.00 |
| 03/10/2023 | Field Caretaker |  | September 2023 | £90.00 |
| 16/10/2023 | Flowers | Royal British Legion | Poppy Wreath | £20.00 |
| 31/10/2023 | Training | CHALC |  | £30.00 |
| 31/10/2023 | Salary | PAYE | October Salary 7 | £51.40 |
| 31/10/2023 | Salary | Clerk | October Salary 7 | £205.13 |
| 31/10/2023 | Field Caretaker |  | October 2023 | £80.00 |
| 01/11/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 12/11/2023 | Field Maintenance | T Seabridge | Qtr 2 July-September 2023 | £576.00 |
| 23/11/2023 | Administration including Payroll | Shires | Payroll from 06th April 2023 - 05th October 2023 | £122.40 |
| 23/11/2023 | Proposed Projects | A Baddley | Reimbursement - Gaming Licence | £40.00 |
| 23/11/2023 | Proposed Projects | A Baddley | Reimbursement for Christmas Tree Lights | £30.97 |
| 23/11/2023 | Proposed Projects | A Baddley | Reimbursement for Smyths Toy Store Voucher | £30.00 |
| 29/11/2023 | Salary | Clerk | November Salary 8 | £175.41 |
| 29/11/2023 | Salary | HMRC | November Salary 8 | £43.80 |
| 29/11/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 23/11/2023 | Room Hire | Hankelow Methodist Church | Room Bookings for 2023 | £210.00 |
| 28/11/2023 | Proposed Projects | A Baddley | Christmas Tree | £85.00 |
| 28/11/2023 | Proposed Projects | A Baddley | Christmas Tree Lights Batteries | £18.81 |
| 05/12/2023 | Training | CHALC Training | Planning Training for R Black and Clerk | £120.00 |
| 05/12/2023 | Field Caretaker |  | November 2023 | £100.00 |
| 28/12/2023 | Salary | Clerk | December Salary 9 | £205.40 |
| 28/12/2023 | Salary | HMRC | December Salary 9 | £51.40 |
| 28/12/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 29/12/2023 | Field Caretaker |  | December 2023 | £80.00 |
| 21/01/2024 | Field Maintenance | T Seabridge | Field Maintenance Q3 01/10/2023 –31/12/2023 & Leaf clearance | £678.00 |
| 31/01/2024 | Salary | Clerk | January Salary 10 | £205.40 |
| 31/01/2024 | Salary | HMRC | PAYE January Salary 10 | £51.40 |
| 31/01/2023 | Expenses | Monthly Clerk Expenses | £19 per month | £19.00 |
| 07/02/2024 | Field Caretaker |  | January 2024 | £90.00 |
| 26/02/2024 | Proposed Projects | Parish Council Websites | Set up Deposit | £238.98 |
| 28/02/2024 | Salary | Clerk | February Salary 11 | £209.00 |
| 28/02/2024 | Salary | HMRC | PAYE February Salary 11 | £52.20 |
| 28/02/2024 | Expenses | Clerk | £19 per month | £19.00 |
| 06/03/2024 | Field Caretaker |  | February 2024 Field Maintenance | £40.00 |
| 19/03/2024 | Field Maintenance | T Seabridge | Field Maintenance Q3 01/01/2024 –31/03/2024 | £576.00 |
| 28/03/2024 | Salary | Clerk | March Salary 12 | £209.00 |
| 28/03/2024 | Salary | HMRC | PAYE March Salary 12 | £52.20 |
| 28/03/2024 | Expenses | Clerk | £19 per month | £19.00 |

1. **PAYMENTS FOR APPROVAL**

|  |  |  |
| --- | --- | --- |
| Morral Play Services | Annual Playground inspection | £162.00 |
| CHALC Subscription | Annual affiliation | £169.86 |
| Clerk Salary | April | Without hourly increase £209 |
| HMRC | April | Without hourly increase £52.20 |
| Expenses | April | £19.00 |

1. **2023-2024 BUDGET EXPENDITURE**

To note the following Budget Head expenditure in 2023-2024:-

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Budget Head** | **Total** | **BUDGET ALLOCATED** | **DIFFERENCE %** | **BALANCE £** |
| Salary | £3,090.40 | £2,850.00 | 108.44% | -£240.40 |
| Administration including Payroll | £461.11 | £600.00 | 76.85% | £138.89 |
| Training | £205.00 | £100.00 | 205.00% | -£105.00 |
| Expenses | £306.74 | £300.00 | 102.25% | -£6.74 |
| Internal Audit | £120.00 | £100.00 | 120.00% | -£20.00 |
| Insurance | £546.42 | £530.00 | 103.10% | -£16.42 |
| Room Hire | £235.00 | £180.00 | 130.56% | -£55.00 |
| Audlem OnLine | £115.20 | £115.00 | 100.17% | -£0.20 |
| Field Caretaker | £1,040.00 | £1,100.00 | 94.55% | £60.00 |
| Field Maintenance | £2,406.00 | £3,760.00 | 63.99% | £1,354.00 |
| Annual Playground Inspection | £162.00 | £175.00 | 92.57% | £13.00 |
| Asset Inspection | £0.00 | £50.00 | 0.00% | £50.00 |
| Subscriptions | £161.32 | £173.00 | 93.25% | £11.68 |
| Donations | £0.00 | £175.00 | 0.00% | £175.00 |
| Coronation Crown | £95.00 | £100.00 | 95.00% | £5.00 |
| Flowers | £131.81 | £200.00 | 65.91% | £68.19 |
| Proposed Projects | £1,363.76 | £2,500.00 | 54.55% | £1,136.24 |
|  | £10,439.76 | £13,008.00 |  | £1,172.13 |

1. **BANK RECONCILIATION**

To note the bank reconciliation at 28th March 2024:-

|  |  |
| --- | --- |
| **Bank Reconciliation 28th March 2024** |  |
| **BUERTON PARISH COUNCIL** |  |
| **Financial year ending 31 March 2024** |  |
|  | £ |
| Prepared by: Muna Clough, Parish Clerk & RFO |  |
|  |  |
| Balance per bank statements as at 28th March 2024 |  |
| Current Account | **£13,480.13** |
|  |  |
| Less: any unpresented cheques | £0.00 |
|  |  |
| Add: any unbanked cash | £0.00 |
|  |  |
| **Net bank balances as at 28th March 2024** | **£13,480.13** |
| **The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows** |  |
| **CASH BOOK** |  |
| Main @ 01.04.2023 | £12,332.47 |
| Opening Balance |  |
| Add: Receipts in the year | £11,587.42 |
| Less: Payments in the year | £10,439.76 |
| **Closing balance per cash book [receipts and payments book] must equal net bank balances above** | **£13,480.13** |

1. **Financial Regulations**

In accordance with paragraph 5.6 of the Financial Regulations, authorisation is sought for the following regular payments for 2024-2025.

|  |  |
| --- | --- |
| **PAYEE** | **DETAILS** |
| CHALC Training | When required |
| Groundwork | Groundwork Playing Fields |
| Mid Cheshire Footpaths | Subscription |
| Salary | Monthly salary and associated HMRC Payments |
| Expenses | Monthly expenses |
| Shires Payroll | Payroll invoices |
| Insurance | Annual insurance premium |
| Website | Website maintenance and hosting |

**5. BUDGET EXPENDITURE 2024-2025**

To approve the following Budget Expenditure allocations for 2024-2025:-

|  |  |
| --- | --- |
| **BUDGET HEAD** | **BUDGET ALLOCATED 2024-2025** |
| Salary | £3,600.00 |
| Administration including Payroll | £650.00 |
| Training | £100.00 |
| Expenses | £150.00 |
| Internal Audit | £150.00 |
| Insurance | £600.00 |
| Room Hire | £200.00 |
| Audlem OnLine | £150.00 |
| Field Caretaker | £1,100.00 |
| Field Maintenance | £2,500.00 |
| Annual Playground Inspection | £200.00 |
| Asset Inspection | £70.00 |
| Subscriptions | £180.00 |
| Donations | £200.00 |
| Trees Contingency | £1,000.00 |
| Flowers & Christmas tree | £200.00 |
| Proposed Projects/contingency | £1,000.00 |
|  | £12,050.00 |