SMANNELL PARISH COUNCIL

Annual Accounts
for the Year ended 31st March 2023

SMANNELL PARISH COUNCIL

Annual Accounts
for the Year ended 31st March 2023

ACCOUNTANTS REPORT

We have prepared the accounts, without audit, from the records and information supplied to me by the Parish Council and certify they are in accordance therewith.

J. Humphry Associates Ltd

26 April 2023

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2023

Note 1 **Fixed Assets**

Fixed assets held at 31st March 2023 were as follows:

Bus Shelter	2,316
Land (Playing Fields)	1
Marquee	900
Playground equipment	4,985
Defibrillator equipment	4,564
Total Fixed Assets	12,766

Note 2 **Cash at Bank**

Bank Current Account	58,626
Bank Deposit Account	0
Total	58,626

Note 3 **VAT Recoverable**

VAT claimed in April 2023 regarding period ended 31st March 2023	666
Total	666

Note 4 **Prepayments**

Grant received 4 April 2023	100
	100

Note 5 **PAYE & National Insurance**

Salary deductions paid in new year	128
	128

Note 6 **Creditors & Accruals**

Sundry Creditor - Net Pay	206
Accruals:	
Accountancy	390
Audit	190
Total	786

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2023

Note 7 **General Reserves**

Retained reserves brought forward	59,557
Deficit of Income over Expenditure for the Year	-1,079
	58,478
Transfer to Earmarked Reserves	0
	58,478
Earmarked Reserves	
Earmarked Reserves brought forward	0
Transfer from Unallocated Reserves	0
	0
Total General Reserves	58,478

Note 8 **Capital Financing Account**

The Capital Financing Account represents the resources applied to fund capital expenditure. The reserve has no cash value and cannot be used to fund expenditure.

The balance consist of:	
Expenditure for assets held at 31st March 2023	12,766
Total	12,766

SMANNELL PARISH COUNCIL

Balance Sheet
at 31st March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Land, Buildings & Equipment	1		12,766		12,766
CURRENT ASSETS					
Cash at Bank	2	58,626		59,408	
VAT Recoverable	3	666		754	
PAYE Refund		0		120	
Prepayments	4	100		0	
		59,392		60,282	
CURRENT LIABILITIES					
PAYE & National Insurance	5	128		0	
Creditors & Accruals	6	786		725	
		914		725	
NET CURRENT ASSETS			58,478		59,557
			71,244		72,323
REPRESENTED BY:					
General Reserves:					
Retained reserves brought forward		59,557		64,029	
Surplus of Income over Expenditure for the Year	7	-1,079	58,478	-4,472	59,557
Capital Financing Account	8		12,766		12,766
			71,244		72,323

SMANNELL PARISH COUNCIL

Income & Expenditure Account
for the Year ended 31st March 2023

	Notes	2023		2022	
		£	£	£	£
INCOME					
Precept		3,160		2,748	
Grants Received		2,300		1,276	
VAT Reclaimed		666		754	
Events Income		1,795		2,832	
Total Income			7,921		7,610
EXPENDITURE					
Staff Salaries		2,477		2,400	
Parish Magazine		140		140	
nsurance		511		462	
Dog Bins Cleaning		0		0	
LPF Maintenance		856		3,398	
Churchyard expenses		500		500	
Toilet Hire		234		198	
Hall Hire		60		45	
Accountancy		390		420	
Audit		215		175	
Web site costs		785		44	
Events Expenses		1,723		2,714	
Marquee		750		0	
undry Expenses		36		77	
ignage & Stickers		107		691	
ransformers		198		0	
irst Aid Equipment & Courses		18		118	
esign Fee		0		700	
ection 137		0		0	
otal expenses			9,000		12,082
eficit/Surplus of Income over Expenditure			-1,079		-4,472

Smannell Parish Council
Annual Accounts for the Year ended 31st March 2023

Bank Reconciliation

Financial year ended 31st March 2023

Prepared by : K. Glyn-Davies   Clerk   Kevin Glyn-Davies.
Date: 15 May 2023.

Approved by:
Date:
15 May 2023.

Balance per Bank Statements at 31st March 2022

Treasurer's Account	Acc 00263054	58,626.19
Less cheques not presented		0.00
		0.00
Balance per Accounts		58,626.19

Smannell Parish Council
Annual Accounts - Year ended 31st March 2023

Audit Report

	31-Mar-22	31-Mar-23
1 Balances brought forward	64,029	59,557
2 Annual Precept	2,748	3,160
3 Total Other Receipts	4,862	4,761
4 Staff Costs	2,400	2,477
5 Loan interest/Capital repayments	0	0
6 All other payments	9,682	6,523
7 Balances carried forward	59,557	58,478
8 Total cash and short term investments	59,408	58,626
9 Total fixed assets and long term assets	12,766	12,766
10 Total borrowings	0	0

Smannell Parish Council
Annual Accounts for the year ended 31st March 2023

Variance Report

Box 2	**Annual Precept**	
	Variation -£412	
	Annual Precept increase	**412**
Box 3	**Total Other Receipts**	
	Variation - decrease of £101	
	Annual Parish events -decrease of receipts	-1,037
	Grants Received - increase of receipts	1,024
	VAT refunds - reduction of amounts claimed	-88
		-101
Box 4	**Staff Costs**	
	Variation - increase	77
Box 6	**Other Payments:**	
	Variation - decrease of £3,159	
	Insurance higher	49
	LLPF Maintenance lower	-2,542
	Toilet Hire higher	36
	Hall Hire higher	15
	Accountancy lower	-30
	Audit higher	40
	Web site costs higher	741
	Parish Event lower	-991
	Marquee higher - non in previous year	750
	Sundry expenses lower	-41
	Signage & Stickers lower	-584
	Transformers higher - non in previous year	198
	First Aid Equipment & Courses lower	-100
	Design Fee lower - none in current year	-700
		-3,159
Box 9	**Total Fixed Assets and Long Term Assets**	
	Variation	0

Smannell Parish Council

Accounts for the Year ended 31st March 2023

Significant variances

Reconciliation of Box 7 (Balances carried forward) and Box 8 (Cash and Short Term Investments)

		2022		2023	
Box 7	Balances carried forward		59,557		58,478
Box 8	Cash & Short Term investments		59,408		58,626
			149		-148

Made up of:

Debtors & VAT	874		666	
Payments in Advance	0		100	
		874		766
Creditors & Accruals	725		914	
		725		914
		149		-148

SMANNELL PARISH COUNCIL

Annual Accounts for the Year ended 31 March 2023

VAT

VAT included in accounts and to be reclaimed

J. Humphry Associates	360.00	300.00	60.00
Toilet Hire	58.50	48.75	9.75
Enham Trust	135.00	112.50	22.50
Toilet Hire	175.50	146.25	29.25
Jubilee costs	495.97	413.31	82.66
Enham Trust	135.00	112.50	22.50
Playground inspection	288.00	240.00	48.00
Fireworks	1,689.60	1,408.00	281.60
Transformers	198.00	165.00	33.00
Retirement Gift	35.97	29.98	5.99
Grass maintenance	297.54	247.95	49.59
Signage	107.04	89.20	17.84
First Aid supplies	18.36	15.30	3.06
			665.74
VAT to be repaid			665.74

SMANNELL PARISH COUNCIL

Budget for 2022/2023 Comparison with Actual

	2022/2023 Budget £	2022/2023 Actual £
INCOME		
Precept	3,160	3,160
Bank Interest	60	0
Grants	0	2,300
VAT Refund	754	666
Events Income	0	1,795
Total Income	**3,974**	**7,921**
EXPENDITURE		
Clerks Salary/Office	2,477	2,477
Parish Magazine	146	140
Insurance	485	511
Audit & Accounts	540	605
Dog/Litter Clearance	774	0
LLPF Maintenance	2,000	856
Churchyard Maintenance	500	500
Website	100	785
Annual Events Expenses	2,000	1,723
Elections	30	0
First Aid Equipment & Courses	0	18
Sundry	0	36
Toilet Hire	0	234
Hall Hire	90	60
Signage & Stickers	0	107
Marquee	0	750
Transformers	0	198
Total Expenditure	**9,142**	**9,000**
Income Less Expenditure	-5,168	-1,079
Transfer to Capital Reserves	-5,168	-1,079

Smannell Parish Council
Annual Accounts - Year ended 31st March 2023
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet	
urance			511.21								511.21			
k & Gardens Supplies			855.54								855.54			
nsorship of Parish Magazine			140.00								140.00			
bsite			785.00								785.00			
dry			35.97								35.97			
rquee			750.00								750.00			
nts			2,206.57	484.02							1,722.55			
ountancy		360.00	360.00						390.00		390.00			
lit		165.00	190.00						190.00		215.00			
rchyard expenses			500.00								500.00			
nsformers			198.00								198.00			
t Aid equipment & Courses			18.36								18.36			
age & Stickers			107.04								107.04			
ries					2,477.04						2,477.04			
	73,048.27	73,048.27	18,233.44	18,233.44	2,477.04	2,477.04	0.00	0.00	580.00	100.00	8,999.71	7,920.55	72,058.33	72,657.49
											1,079.16			
											0.00			

Smannell Parish Council
Annual Accounts - Year ended 31st March 2023
ETB

	Opening Balances		Bank Account 00263054		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet	
nk Account 03263802	0.00												0.00	
nk Account 00263054	59,407.51		8,393.19	9,174.51									58,626.19	
ked Assets	12,766.40												12,766.40	
editors		0.00												
serves		59,556.87												59,556.87
pital Financing Account		12,766.40												12,766.40
venue Contrib to Capital Expenditure														
t Pay		200.00	2,057.82			2,064.24								206.42
MRC PAYE & Nat Ins	120.00		165.00			412.80								127.80
nk Interest Received														
ecept				3,160.00								3,160.00		
AT	754.36		665.74	754.36									665.74	
AT reclaimed				665.74								665.74		
ents receipts				1,794.81								1,794.81		
ants				2,200.00						100.00		2,300.00		
ilet Hire			234.00								234.00			
ll Hire			60.00								60.00			
bscriptions			0.00								0.00			
g Bins Cleaning			0.00								0.00			

Smannell Parish Council
Annual Accounts - Year ended 31st March 2023
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry
11/04/22	Precept	1,580.00	1,580.00		
09/05/22	VAT Refund	754.36			754.36
13/09/22	Precept	1,580.00	1,580.00		
09/11/22	Fireworks takings	1,700.00		1,700.00	
11/11/22	Fireworks refund	484.02		484.02	
06/03/23	Jubilee takings	94.80		94.80	
06/03/23	Jubilee takings	0.01		0.01	
09/03/23	Oak Smannell Pla	2,000.00		2,000.00	
21/03/23	Little London dona	200.00		200.00	

Date	Details	Chq No	Total	VAT	Net Pay	HMRC	Sundry	
09/05/22	Kevin Glyn-Davies	731	58.50	9.75			58.50	Toilet Hire
10/05/21	Kevin Glyn-Davies	732	360.00	60.00			360.00	accounts production
10/05/21	BHIB Insurance	733	511.21				511.21	Insurance
10/05/21	Kevin Glyn-Davies	734	135.00				135.00	Domain name
10/05/21	Enham Trust	735	135.00	22.50			135.00	Grass maintenance
10/05/21	Kevin Glyn-Davies	736	21.00				21.00	Event Licence
05/07/21	Kevin Glyn-Davies	737	200.00		200.00			
05/07/21	Kevin Glyn-Davies	738	165.22		165.22			
05/07/21	Kevin Glyn-Davies	739	175.50	29.25			175.50	Toilet Hire
05/07/21	Kevin Glyn-Davies	740	495.97	82.66			495.97	Jubilee expss
05/07/21	Kevin Glyn-Davies	741	135.00	22.50			135.00	Grass maintenance
05/07/21	Kevin Glyn-Davies	742	15.00				15.00	Hall Hire
05/07/21	Kevin Glyn-Davies	743	15.00				15.00	Hall Hire
20/09/21	Kevin Glyn-Davies	744	190.00				190.00	Audit
20/09/21	Kevin Glyn-Davies	745	165.22		165.22			
20/09/21	Kevin Glyn-Davies	746	165.02		165.02			
20/09/21	Kevin Glyn-Davies	747	500.00				500.00	Website
20/09/21	Kevin Glyn-Davies	748	150.00				150.00	Website
20/09/21	Playsafety	749	288.00	48.00			288.00	Playground inspection
20/09/21	Kevin Glyn-Davies	750	750.00				750.00	Marquee Purchase
20/09/21	Kevin Glyn-Davies	751	123.80			123.80		
20/09/21	Kevin Glyn-Davies	752	165.22		165.22			
20/09/21	Kevin Glyn-Davies	753	165.02		165.02			
20/09/21	Kevin Glyn-Davies	754	165.22		165.22			
20/09/21	Kevin Glyn-Davies	755	1,689.60	281.60			1,689.60	Fireworks
20/09/21	Kevin Glyn-Davies	756	15.00				15.00	Hall Hire
20/09/21	Kevin Glyn-Davies	757	15.00				15.00	Hall Hire
01/11/21	Kevin Glyn-Davies	758	198.00	33.00			198.00	Portafix transformers
01/11/21	Kevin Glyn-Davies	759	35.97	5.99			35.97	Retirement gift
01/11/21	Kevin Glyn-Davies	760	297.54	49.59			297.54	Grass maintenance
01/11/21	Kevin Glyn-Davies	761	165.22		165.22			
01/11/21	PCC Smannell with Enham	762	140.00				140.00	Parish Oak
01/11/21	PCC Smannell with Enham	763	500.00				500.00	Churchyard
10/01/22	Kevin Glyn-Davies	764	41.20			41.20		
10/01/22	Kevin Glyn-Davies	765	165.02		165.02			
10/01/22	Kevin Glyn-Davies	766	165.22		165.22			
10/01/22	Kevin Glyn-Davies	767	107.04	17.84			107.04	Signage
10/01/22	Kevin Glyn-Davies	768	18.36	3.06			18.36	Defib supplies
07/03/22	Kevin Glyn-Davies	769	165.02		165.02			
07/03/22	Kevin Glyn-Davies	770	206.42		206.42			

Smannell Parish Council
Annual Accounts - Year ended 31st March 2023
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry	Date	Details	Chq No	Total	VAT	Net Pay	HMRC	Sundry	
		8,393.19	3,160.00	4,478.83	754.36				9,174.51	665.74	2,057.82	165.00	6,951.69	
		8,393.19							9,174.51					
				2,200.00									360.00	accounts
	Fireworks refund			484.02									190.00	audit
	Events income			1,794.81									855.54	Park & garden expenses
													500.00	Churchyard Maintenance
				4,478.83									60.00	Hall Hire
													140.00	Sponsorship of Parish Magazine
	B/fwd	59,407.51											511.21	Insurance
	Receipts	8,393.19											198.00	Transformers
		67,800.70											107.04	Signage & Stickers
													785.00	Website
	Payments	9,174.51											2,206.57	Events
													234.00	Toilet Hire
	C/fwd	58,626.19											750.00	Marquee
													18.36	First Aid equipment & courses
													35.97	Retirement gift
													6,951.69	

Balance per Statement