

Smannell Parish Council
Annual Accounts - Year ended 31st March 2024
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry	Date	Details	Chq No	Total	VAT	Net Pay	HMRC	Sundry
04/04/23	Merityre Little Lon	100.00			100.00	15/05/23	Kevin Glyn-Davies	776	5,495.98	916.00			5,495.98 Radar speed Guns
12/04/23	Precept	1,817.50	1,817.50			15/05/23	Kevin Glyn-Davies	777	178.80	29.80			178.80 Playground Inspection
12/04/23	Test Valley Coron	500.00			500.00	15/05/23	Kevin Glyn-Davies	778	148.91	26.30			148.91 Coronation Party
15/05/23	VAT Refund	665.74			665.74	15/05/23	Kevin Glyn-Davies	779	760.40				760.40 SID Post installation
05/06/23	Margaret Henstoc	50.00			50.00	15/05/23	Test Valley BC	780	24.00				24.00 Election costs
11/07/23	The Oak Donatior	125.00			125.00	15/05/23	J. Humphry Associates Ltd	781	390.00	65.00			390.00 accounts production
11/07/23	The Oak Donatior	25.00			25.00	15/05/23	Kevin Glyn-Davies	782	253.50	42.25			253.50 Coronation Party
04/09/23	Test Valley Comr	5,171.40			5,171.40	15/05/23	Kevin Glyn-Davies	783	106.22	17.70			106.22 Coronation Party
06/09/23	Precept	1,817.50	1,817.50			15/05/23	Kevin Glyn-Davies	784	41.40			41.40	
23/10/23	SSE Compensatic	95.00			95.00	15/05/23	Kevin Glyn-Davies	785	49.07				49.07 Coronation Party
07/11/23	Fireworks event t	4,930.00		4,930.00		15/05/23	Kevin Glyn-Davies	786	206.42		206.42		
08/01/24	Austin Hawks	50.00			50.00	15/05/23	Kevin Glyn-Davies	787	186.55		186.55		
						19/06/23	J.K. Murray	771	210.00				210.00 Audit
						19/06/23	Enham Trust	772	202.50	33.75			202.50 Grass cutting
						19/06/23	Budget Shipping Containers	773	10,728.00	1,788.00			10,728.00 Storage Containers
						19/06/23	Kevin Glyn-Davies	774	490.47				490.47 Insurance
						19/06/23	Kevin Glyn-Davies	775	234.00	39.00			234.00 Disabled Toilet Hire
						19/06/23	Kevin Glyn-Davies	788	186.35		186.35		
						03/07/23	Paul Dunning	789	46.60	7.77			46.60 Speed indicator supplies
						03/07/23	Kevin Glyn-Davies	790	186.35		186.35		
						03/07/23	Kevin Glyn-Davies	791	21.00				21.00 Music in the Park event
						24/07/23	Kevin Glyn-Davies	792	91.00			91.00	
						24/07/23	Kevin Glyn-Davies	793	196.50	32.75			196.50 Velocity speed Gun
						24/07/23	Kevin Glyn-Davies	794	250.00				250.00 Music in the Park event
						24/07/23	Kevin Glyn-Davies	795	200.00				200.00 Music in the Park event
						24/07/23	Enham Trust	796	270.00	45.00			270.00 Grass Cutting
						24/07/23	Paul Dunning	797	316.79	52.80			316.79 Music in the Park event
						26/09/23	Kevin Glyn-Davies	bacs	5.25	0.88			5.25 Speed gun batteries
						26/09/23	Kevin Glyn-Davies	bacs	3.10				3.10 Postage
						26/09/23	Kevin Glyn-Davies	bacs	100.00				100.00 Land registry amendment
						26/09/23	Kevin Glyn-Davies	bacs	60.00				60.00 Hall Hire
						26/09/23	Kevin Glyn-Davies	bacs	143.88	23.98			143.88 Defib supplies
						26/09/23	Kevin Glyn-Davies	bacs	143.88	23.98			143.88 Defib Supplies
						26/09/23	Kevin Glyn-Davies	bacs	186.35		186.35		
						26/09/23	Kevin Glyn-Davies	bacs	338.15		338.15		
						29/09/23	Treasury Bond		35,000.00				35,000.00
						23/10/23	Ioic Fireworks	bacs	1,568.34	261.39			1,568.34 Fireworks event
						23/10/23	Paul Dunning	bacs	96.00	16.00			96.00 Charcoal
						31/10/23	Paul Dunning	bacs	227.56	36.77			227.56 Fireworks event
						04/11/23	Paul Dunning	bacs	93.06	15.51			93.06 Fireworks event
						07/11/23	Kevin Glyn-Davies	bacs	216.75		216.75		

Smannell Parish Council
Annual Accounts - Year ended 31st March 2024
Bank Account 00263054

Date	Details	Total	Precept	Other	Sundry	Date	Details	Chq No	Total	VAT	Net Pay	HMRC	Sundry
						07/11/23	Kevin Glyn-Davies	bacs	216.75		216.75		
						09/11/23	Earth Anchors Ltd	bacs	1,186.80	197.80			1,186.80 Notice Board
						17/11/23	Paul Dunning	bacs	68.40	5.00			30.00 Book Tokens
						17/11/23	Paul Dunning	bacs		6.42			38.40 Postcrete for Notice Board
						17/11/23	Kevin Glyn-Davies	bacs	535.20	89.20			535.20 Defib batteries
						30/11/23	Kevin Glyn-Davies	bacs	57.28	9.55			57.28 Traffic Mirror
						29/12/23	Kevin Glyn-Davies	bacs	216.75		216.75		
						29/12/23	Kevin Glyn-Davies	bacs	216.75		216.75		
						15/01/24	Paul Dunning	bacs	2.25				2.25 Postage
						16/01/24	Fastsigns (Vizcom Ltd)	bacs	553.99	92.33			553.99 Road sign
						17/01/24	PCC of Smannell with Enhæ	bacs	250.00				250.00 Churchyard
						17/01/24	PCC of Smannell with Enhæ	bacs	140.00				140.00 Parish Oak
						31/01/24	Kevin Glyn-Davies	bacs	216.75		216.75		
						07/02/24	Paul Dunning	bacs	21.00	3.50			21.00 signage
						29/02/24	Kevin Glyn-Davies	bacs	216.75		216.75		
						28/03/24	Kevin Glyn-Davies	bacs	216.75		216.75		
		15,347.14	3,635.00	4,930.00	6,782.14				63,768.55	3,878.43	2,807.42	132.40	60,828.73
		15,347.14							63,768.55				
													390.00 accounts
													210.00 audit
													651.30 Park & garden expenses
													250.00 Churchyard Maintenance
													60.00 Hall Hire
													140.00 Sponsorship of Parish Magazine
													490.47 Insurance
													116.68 Signage & Stickers
B/fwd		58,626.19											35,000.00 Treasury Bond
Receipts		15,347.14											1,984.96 Fireworks party
		73,973.33											557.70 Coronation Party
													787.79 Music in the Park
Payments		63,768.55											234.00 Toilet Hire
													30.00 Book Tokens
C/fwd		10,204.78											5.35 Postage
													5,495.98 Radar speed Guns
													553.99 Road sign
													1,186.80 Notice Board
													196.50 Velocity speed Gun
													10,728.00 Storage Containers
													24.00 Election costs
													822.96 Defib supplies
													100.00 Land registry amendment

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Smannell Parish Council
Annual Accounts - Year ended 31st March 2024
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet	
			00263054											
Bank Account 03263802	0.00												0.00	
Bank Account 00263054	58,626.19		15,347.14	63,768.55									10,204.78	
Treasury Bond			35,000.00											
			454.15										35,454.15	
Fixed Assets	12,766.40						18,921.67						31,688.07	
Creditors		0.00												
Reserves		58,477.71											58,477.71	
Capital Financing Account		12,766.40					18,921.67						31,688.07	
Revenue Contrib to Capital Expenditure														
Net Pay		206.42	2,807.42			2,601.00							0.00	
HMRC PAYE & Nat Ins		127.80	132.40										4.60	
Bank Interest Received				454.15									454.15	
Precept				3,635.00									3,635.00	
VAT	665.74			665.74	3,878.43								3,878.43	
VAT reclaimed						3,878.43							3,878.43	
Events receipts				4,930.00									4,930.00	
Grants	100.00			5,771.40									5,671.40	
Donations & Sundry Income				345.00									345.00	
Toilet Hire			234.00							234.00				

Smannell Parish Council
Annual Accounts - Year ended 31st March 2024
ETB

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Smannell Parish Council
Annual Accounts - Year ended 31st March 2024
ETB

	Opening Balances		Bank Account		Salaries		Adjustments		Accruals	Prepayme	Income & Expend		Balance Sheet	
Transformers			0.00								0.00			
First Aid equipment & Courses			822.96								822.96			
Signage & Stickers			116.68								116.68			
Salaries					2,601.00						2,601.00			
	72,158.33	72,158.33	79,569.84	79,569.84	6,479.43	6,479.43	18,921.67	18,921.67	624.00	0.00	28,473.73	18,913.98	81,230.03	90,165.78
											9,559.75			
											0.00			

SMANNELL PARISH COUNCIL

**Annual Accounts
for the Year ended 31st March 2024**

SMANNELL PARISH COUNCIL

Annual Accounts for the Year ended 31st March 2024

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 2024

SMANNELL PARISH COUNCIL

Income & Expenditure Account for the Year ended 31st March 2024

		2024		2023	
	Notes	£	£	£	£
INCOME					
Precept		3,635		3,160	
Grants Received		5,671		2,300	
VAT Reclaimed		3,878		666	
Interest Received		454		0	
Events Income		4,930		1,795	
Donations & Sundry Income		345		0	
Total Income			18,913		7,921
EXPENDITURE					
Staff Salaries		2,601		2,477	
Parish Magazine		140		140	
Insurance		490		511	
Dog Bins Cleaning		0		0	
LLPF Maintenance		651		856	
Churchyard expenses		250		500	
Toilet Hire		234		234	
Hall Hire		60		60	
Accountancy		414		390	
Audit		230		215	
Election Costs		24		0	
Postage		5		0	
Web site costs		0		785	
Events Expenses		3,330		1,723	
Marquee		0		750	
Sundry Expenses		30		36	
Signage & Stickers		117		107	
Transformers		0		198	
First Aid Equipment & Courses		823		18	
Design Fee		0		0	
Land Registry Amendment		100		0	
Storage Containers		10,728		0	
Notice Board		1,187		0	
Road Sign		554		0	
Radar Speed Guns		5,496		0	
Velocity Speed Gun		197		0	
SID Post Installation		760		0	
Speed Indicator Supplies		52		0	
Total expenses			28,473		9,000
Deficit/Surplus of Income over Expenditure			<u>-9,560</u>		<u>-1,079</u>

SMANNELL PARISH COUNCIL

Balance Sheet at 31st March 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Land, Buildings & Equipment	1		31,688		12,766
CURRENT ASSETS					
Cash at Bank	2	10,205		58,626	
Treasury Bond		35,454		0	
PAYE & National Insurance		5		0	
VAT Recoverable	3	3,878		666	
PAYE Refund		0		0	
Prepayments		0		100	
		<u>49,542</u>		<u>59,392</u>	
CURRENT LIABILITIES					
PAYE & National Insurance		0		128	
Creditors & Accruals	4	624		786	
		<u>624</u>		<u>914</u>	
NET CURRENT ASSETS			48,918		58,478
			<u>80,606</u>		<u>71,244</u>
REPRESENTED BY:					
General Reserves:					
Retained reserves brought forward		58,478		59,557	
Surplus of Income over Expenditure for the Year		-9,560		-1,079	
	5	<u>48,918</u>		<u>58,478</u>	
Capital Financing Account			31,688		12,766
	6		<u>80,606</u>		<u>71,244</u>

SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2024

Note 1 Fixed Assets

Fixed assets held at 31st March 2024 were as follows:

Bus Shelter	2,316
Land (Playing Fields)	1
Marquee	900
Playground equipment	4,985
Defibrillator equipment	4,564
Storage Containers	10728
Notice Board	1187
Road sign	554
Velocity speed Gun	197
Radar Speed Guns	5496
SID Post installation	760

Total Fixed Assets	<u>31,688</u>
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Note 2 Cash at Bank

Bank Current Account	10,205
Treasury Bond	35,454

Total	<u>45,659</u>
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Note 3 VAT Recoverable

VAT claimed in April 2023 regarding period ended 31st March 2024	3,878
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Total	<u>3,878</u>
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Note 4 Creditors & Accruals

Accruals:	
Accountancy	414
Audit	210

Total	<u>624</u>
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SMANNELL PARISH COUNCIL

Note to the Accounts - Year ended 31st March 2024

Note 5 General Reserves

Retained reserves brought forward	58,478
Deficit of Income over Expenditure for the Year	-9,560
	48,918
Transfer to Earmarked Reserves	0
	<u>48,918</u>
 Earmarked Reserves	
Earmarked Reserves brought forward	0
Transfer from Unallocated Reserves	0
	0
Total General Reserves	<u><u>48,918</u></u>

Note 6 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 2024	31,688
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Total	<u><u>31,688</u></u>
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Treasurer's Account	Acc 00263054	10,204.78
Treasury Bond Account		35,454.15
		45,658.93
Less cheques not presented		0.00
		45,658.93
Balance per Accounts		45,658.93

Smannell Parish Council
Annual Accounts - Year ended 31st March 2024
Audit Report

	31-Mar-23	31-Mar-24
1 Balances brought forward	59,557	58,478
2 Annual Precept	3,160	3,635
3 Total Other Receipts	4,761	15,278
4 Staff Costs	2,477	2,601
Loan interest/Capital 5 repayments	0	0
6 All other payments	6,523	25,872
7 Balances carried forward	58,478	48,918
Total cash and short term 8 investments	58,626	45,659
Total fixed assets and long 9 term assets	12,766	31,688
10 Total borrowings	0	0

Smannell Parish Council
Annual Accounts for the year ended 31st March 2024
Variance Report

Box 2 Annual Precept

Variation -£475

Annual Precept increase **475**

Box 3 Total Other Receipts

Variation - increase of £10,517

Annual Parish events -increase of receipts 3,135

Grants Received - increase of receipts 3,371

VAT refunds - increase of amounts claimed 3,212

Bank Interest Received - increase, none in previous year 454

Donations & Sundry Income - increase, none in previous year 345

10,517

Box 4 Staff Costs

Variation - increase **124**

Box 6 Other Payments:

Variation - increase of £19,349

Insurance lower -21

LLPF Maintenance lower -205

Churchyard Expenses lower -250

Accountancy higher 24

Audit higher 15

Election costs higher, none in previous year 24

Postage higher, none in previous year 5

Web site costs lower, none this year -785

Parish Events higher 1,607

Marquee lower - non in this year -750

Sundry expenses lower -6

Signage & Stickers higher 10

Transformers lower - non in this year -198

First Aid Equipment & Courses higher 805

Land Registry Amendment higher, none in previous year 100

Storage Containers higher, none in previous year 10,728

Notice Board, higher, none in previous year 1,187

Road Sign higher, none in previous year 554

Radar Speed Guns higher, none in previous year 5,496

Velocity Speed Gun higher, none in previous year 197

SID Post installation higher, none in previous year 760

Speed Indicator Supplies higher, none in previous year 52

19,349

Smannell Parish Council
Annual Accounts for the year ended 31st March 2024
Variance Report

Box 9 Total Fixed Assets and Long Term Assets

Variation increase of £18,922

Additions

Storage Containers	10,728
Notice Board	1,187
Road sign	554
Velocity speed Gun	197
Radar Speed Guns	5,496
SID Post installation	760
	18,922

Smannell Parish Council

Accounts for the Year ended 31st March 2024

Significant variances

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

	2023	2024
Box 7 Balances carried forward	58,478	48,918
Box 8 Cash & Short Term investments	58,626	45,659
	<u>-148</u>	<u>3,259</u>

Made up of:

Debtors & VAT	666	3,883
Payments in Advance	100	0
	<u>766</u>	<u>3,883</u>
Creditors & Accruals	914	624
	<u>914</u>	<u>624</u>
	<u>-148</u>	<u>3,259</u>

SMANNELL PARISH COUNCIL

Annual Accounts for the Year ended 31 March 2024

VAT

VAT included in accounts and to be reclaimed

Speed Indicator Devices	£916.00
Site Inspection Play Area	£29.80
Portions of Clotted Cream	£24.82
Strawberry and Raspberry Jam	£1.48
Accounts Preparation	£65.00
Coronation Mugs	£42.25
Scones, cupcakes refreshment	£17.70
Grass cutting services	£33.75
Flat pack storage container	£1,788.00
Toilet Hire	£39.00
Jubilee Clips and Padlocks	£7.77
Grass cutting services	£45.00
Food, BBQ Fuel for Event	£52.80
Velocity Speed Gun	£32.75
Batteries	£0.88
Electrode Pads for Defib	£23.98
Electrode Pads for Defib	£23.98
Glowsticks Party Pack	£2.21
Light-up Foam Sticks	£3.00
Glowsticks Family Pack	£6.29
Meeting with key partners	£4.20
Vineyards Mulled Wine	£18.00
Meeting with key partners	£3.07
Bar-be-Quick Charcoal	£16.00
Fireworks	£261.39
Food for Fireworks Event	£15.51
Noticeboard	£197.80
Waterstones Gift Vouchers	£5.00
Disposable Batteries for Defib	£89.20
Postcrete	£6.42
Traffic Mirror	£9.55
Pedestrians in Road Signage	£92.33
Washers, full nuts and bolts	£3.50
	£3,878.43

SMANNELL PARISH COUNCIL

Budget for 2023/2024

Comparison with Actual

	2023/24 Budget £	2023/24 Actual £
INCOME		
Precept	3,635	3,635
Bank Interest	60	454
Grants	0	5,671
VAT Refund	2,940	3,878
Events Income	0	4,930
Donations & Sundry Income	0	345
Total Income	6,635	18,913
EXPENDITURE		
Clerks Salary/Office	2,601	2,601
Parish Magazine	146	140
Insurance	533	490
Audit & Accounts	600	644
Dog/Litter Clearance	851	0
LLPF Maintenance	2,500	651
Churchyard Maintenance	500	250
Website	100	0
Annual Events Expenses	2,000	3,330
Hall Hire	100	60
Elections	100	24
Postage	0	5
First Aid Equipment & Courses	0	823
Sundry	0	30
Toilet Hire	0	234
Signage & Stickers	0	117
Land Registry Amendment	0	100
Storage Containers	0	10,728
Notice Board	0	1,187
Road sign	0	554
Velocity speed Gun	0	197
Radar Speed Guns	0	5,496
SID Post installation	0	760
Speed Indicator Supplies		52
Total Expenditure	10,031	28,473
Income Less Expenditure	-3,396	-9,560
Transfer to Capital Reserves	-3,396	-9,560