



# Helsby Parish Council

## Financial Report for Year Ending 31<sup>st</sup> March 2024

### RECEIPTS BY BUDGET CODE

Code	Item	Income (£)
101	Parish Precept	104,844.00
102	Interest on accounts	3,092.41
103	Rent on Eccies	19,485.00
104	Grants	2,318.00
106	Helsby Community Centre	4,794.12
107	Cemetery fees	10,950.00
108	Allotment rents	1,657.50
110	VAT recovery	11,602.61
<b>TOTAL</b>		<b>158,743.64</b>

No income from Codes 105 (Insurance claims), 109 (Sundries) or 112 (Ho Ho Helsby)

### PAYMENTS BY BUDGET CODE

Code	Item	Expenditure (£)
201	Allotment maintenance	4,729.04
202	Allotment water charge	256.06
211	Cemetery repairs/renewals	813.15
212	Cemetery maintenance	4,458.01
213	Parks and general maintenance	11,577.77
214	Park grass cutting	3,526.81
215	Park equipment	2,942.77
218	Bedding plants	909.76
220	Maltby Triangle	37.20
222	Christmas tree	3,538.80
225	Ho Ho Helsby traffic management	1,260.00
227	Bridge lantern lights	778.99
228	Christmas illuminations	11,416.08
229	Sherwood Court land	4,179.52
230	Street furn/BT phone boxes	7,519.00
232	CC Light & heat	3,487.02
234	CC Water charges	395.56
235	CC Insurances	1,067.95
237	CC Sundries	44.38
238	Clerk's pension	2,706.79
239	Hire charges for meetings	220.00

240	Cllr/employee training	895.00
241	Salaries	37,089.43
242	Council office (service charge)	1,995.43
243	Admin subscriptions	4,132.38
244	Admin car allowance	233.95
245	Admin stationery	81.39
246	Postage and phone	1,073.46
247	Councillor's expenses	33.30
248	Internal Audit fees	405.00
249	Admin sundries	286.74
250	Remembrance Day	327.25
251	External Audit fees	504.00
252	Insurance premium	1,468.65
253	Legal & professional	1,254.00
256	Equipment	1,172.49
258	Sundries	1,430.00
261	Community Projects	7,049.92
262	Chair's allowance	225.00
267	Helsby Newsletter	4,027.00
275	Parish election expenses	591.00
503	Sherwood Court Land	10,813.00
504	Cemetery extension area design project	360.00
506	Cemetery garage roof	2,050.00
508	Queens Platinum Jubilee	606.62
509	Public consultation	1,230.00
512	S106 Reclaim (Helsby Art of Here)	0.46
514	CW&C Covid Grant	113.00
517	CW&C Neighbourhood Pride grant	4,710.00
<b>TOTAL</b>		<b>150,023.13</b>

No expenditure against Codes 219 (Village clock), 223 (Litter/dog/grit bins), 224 (Village awards), 226 (Average speed cameras), 231 (War memorial cleaning), 233 (Community centre repairs and renewals), 254 (Donations/S137), 265 (H&S, PPE etc.) or 270 (Neighbourhood Plan review).

No expenditure in 2023/24 but monies held in reserves for: Play area improvements/upgrades; Future burial provision; CIL Payments; Wheelchair accessible roundabout; Average speed cameras; Helsby Community Centre maintenance; and Parks masterplan.

Receipts = £158,743.64

Payments = £150,023.13

**Surplus for 2023/2024 = £8,720.51**

## **BANK RECONCILIATION AS AT 31<sup>ST</sup> MARCH 2024**

Scribe balance as at 01/04/23	£240,471.80	NatWest Current A/c 31.03.24	£15,089.10
plus receipts	£158,743.64	NatWest Bus Resrv A/c 31.03.24	£36,317.71
less payments	£150,023.13	Co-Op Business Select A/c 31.03.24	£77,477.89
		Monmouthshire BS 31.03.24	£80,307.61
		Nationwide 31.03.24	£40,000.00
		<b>Bank balance @ 31/03/24</b>	<b>£249,192.31</b>
		<b>Less: U/P cheques:</b>	<b>0</b>
		<b>Less outstanding lodgements:</b>	<b>0</b>

**Scribe balance @ 31/3/24      £249,192.31      Bank balance @ 31/03/24      £249,192.31**

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### **ASSETS** (see asset register for full breakdown of fixed assets)

**Total value of assets as at 31.3.23 = £231,084 (AGAR figure before VAT adjustments)**

Following the 2022/23 audit, a total of £8,141.40 was removed from previous asset registers to remove VAT costs (as these can be reclaimed).

**Total value of assets as at 31.3.23 = £222,942.64 (adjusted)**

#### **ACQUISITIONS in 2023/24**

1 x picnic bench	£650.00
2 x metal barriers	£600.00
360 ropelight and 280 clear white animated LEDs	£329.77
Meeting Owl	£875.00
Planters - large black x 10	£4,250.34
Planters - large black x 10	£4,363.20
<b>TOTAL</b>	<b>£11,068.31</b>

#### **DISPOSALS in 2023/24**

Trucam Hand Held Laser MPH Spec	£5,999.00	Cheshire Police upgraded model, now obsolete
Planters - large green x 14	£3,150.30	Upgraded to new black models
6,000 Mini Christmas Bulbs	£1,500.00	Tree wrap lighting failures
6,000 Mini Christmas Bulbs	£1,535.00	Tree wrap lighting failures
<b>TOTAL DISPOSALS</b>	<b>£12,184.30</b>	

**TOTAL VALUE OF ASSETS AS AT 31 MARCH 2024 = £221,826.65**

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## **LEASES**

The council leases land/property to the following organisations:

<b>Lessor</b>	<b>Purpose</b>	<b>Annual Rent</b>	<b>Year of Expiry</b>
Scout Trust Corporation	Scout / Cub Group	£1	2046
Village Produce Association	To promote home grown produce	£10	2024
Guide Association	Brownie / Guide Group	£1	Undated
RSK Group Limited	Lease of Eccies to conduct business	£13,315	2058
Helsby Community Association	Helsby Community Centre	£1	2043

The council leases land/property from the following organisations:

<b>Lessor</b>	<b>Purpose</b>	<b>Annual Rent</b>	<b>Year of Expiry</b>
Helsby Community Sports Club	Parish office	£1	2119
Cheshire West & Chester Council	Sherwood Court	£1	2036
Cheshire West & Chester Council	Helsby Community Centre	£1	2043
Cheshire West & Chester Council	Maltby Triangle	£1	2050
Grenke Leasing	Office photocopier	£360	2028

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## **BORROWINGS**

As at the close of business on 31<sup>st</sup> March 2024, the Council had no outstanding loans.

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## **DEBT OUTSTANDING**

VAT due from HMRC @ £10,829.08.

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## **TENANCIES**

During the year 6 new Allotment Tenancy Agreements were entered into.

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## **SECTION 137 PAYMENTS**

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to £9.93 per elector (£9.93 x 4,131) for the benefit of people in the area on activities or projects not specifically authorised by other powers. The limit for this council in the Year Ending 31<sup>st</sup> March 2024 was £41,020.83. The council gained General Power of Competence status following the 2023 elections so S137 powers no longer apply in most cases. The council did not use S137 powers for any payments during this financial year.

Signed .....Cllr. Mike Branigan - Chair of Helsby Parish Council

Signed .....Claire Jones – Responsible Finance Officer

**NOTE: This report is not the Council’s statutory statement of annual accounts. For the Council’s statutory records, please refer to the Annual Governance and Accountability Return for the year ended 31 March 2024.**

## APPENDIX A: Specified Earmarked Reserves and Grants

Earmarked Reserves	2021-22	Provided	Usage	Balance	Provided	Usage	Balance
	c/f	2022-23	2022-23	31.3.23	2023-24	2023-24	31.3.24
	£	£	£	£	£	£	£
Play area improvements/upgrades	24,000	8,000	0	32,000	9,000	0	41,000
Future burial provision	27,514	3,633	0	31,147	4,105	0	35,252
Public consultation	2,000	0	770	1,230	0	1,230 <sup>a</sup>	0
Sherwood Court projects	10,000	0	0	10,000	813	10,813	0
Queens Platinum Jubilee	10,000	0	9,394	606	0	606 <sup>a</sup>	0
Cemetery extension area design project	0	5,000	0	5,000	0	300	4,700
CIL payments	0	5,363	0	5,363	0	0	5,363
Cemetery garage roof	0	7,500	0	7,500	0	7,500 <sup>b</sup>	0
Wheelchair accessible roundabout	0	5,000	0	5,000	0	0	5,000
Average speed cameras	0	0	0	0	50,000	0	50,000
Helsby Community Centre maintenance	0	0	0	0	10,000	0	10,000
Parks masterplan	0	0	0	0	20,000	0	20,000
<b>SUB TOTAL</b>	<b>73,514</b>	<b>34,496</b>	<b>10,164</b>	<b>97,846</b>	<b>93,918</b>	<b>20,449</b>	<b>171,315</b>

Grants	2021-22	Provided	Usage	Balance	Provided	Usage	Balance
	c/f	2022-23	2022-23	31.3.23	2023-24	2023-24	31.3.24
	£	£	£	£	£	£	£
CW&C Covid HPC	888	0	775	113	0	113 <sup>a</sup>	0
Arts Council - Helsby Art of Here	1,582	1,100	2,682	0	0	0	0
CW&C Members Budget table tennis table	500	0	500	0	0	0	0
S106 reclaim - Helsby Art of Here	0	5,331	5,331	0	0	0	0
S106 reclaim - parish field lighting	0	11,590	13,908 <sup>c</sup>	-2,318	2,318	0	0
Protos grant for CCTV	0	4,000	4,000	0	0	0	0
CW&C Members Budget defibrillator	0	1,500	1,500	0	0	0	0
CW&C Neighbourhood Pride grant	0	3,925	0	3,925	0	3,925	0
<b>SUB TOTAL</b>	<b>2,970</b>	<b>27,446</b>	<b>28,696</b>	<b>1,720</b>	<b>2,318</b>	<b>4,038</b>	<b>0</b>

<b>TOTAL EARMARKED AND GRANTS</b>	<b>76,484</b>	<b>61,942</b>	<b>38,860</b>	<b>99,566</b>	<b>96,236</b>	<b>24,487</b>	<b>171,315</b>
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**Notes:**

<sup>a</sup> Remaining monies spent on 2024 Helsby Grant Show

<sup>b</sup> £5,791.67 remaining monies transferred to parks masterplan reserves along with £14,208.33 from general reserves

<sup>c</sup> underclaimed amount from CW&C so processed another S106 payment in 2023/24

**Total Reserves**

Particulars	c/f 2021-22 £	Provided 2022-23 £	Usage 2022-23 £	Balance 31.3.23 £	Provided 2023-24 £	Usage 2023-24 £	Balance 31.3.24 £
General Reserves	151,177	4,900	17,500	138,587	36,208	96,918 <sup>a</sup>	77,877 <sup>b</sup>
Earmarked reserves/grants	76,484	61,943	36,532	101,885	88,126	18,696	171,315
<b>Total</b>	<b>227,661</b>	<b>66,843</b>	<b>54,032</b>	<b>240,472</b>	<b>124,334</b>	<b>115,614</b>	<b>249,192</b>

<sup>a</sup> Funds for 2024 Grant Show (£3,000), Play Area Improvements (£9,000), Future Burial Provision (£4,105), Sherwood Court Projects (£813), Average Speed Cameras (£50,000), Helsby Community Centre Maintenance (£10,000) and Parks Masterplan (£20,000) taken from general reserves in 2023-24

<sup>b</sup>The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between 3 and 12 month's Net Revenue Expenditure (Practitioners Guide, NALC, March 2021).