

Castlemorton Parish Council

Receipts and Payments 1st April 23 to 31st March 2024

Receipts

Description	2022-23	2023-24
	£	£
MHDC - Precept	4,725.00	4,961.00
HMRC - VAT refund	849.37	2,503.96
Donation to CEAG	150.00	460.00
Morton Majestic (insurance)	35.81	37.05
MHDC CIL	167.33	
Lengthsman	1,257.06	1,446.50
Lottery	3,939.65	
Fund Raising Defibrillator	1,497.00	
CHT Parish Hall Trust	2,639.75	
Credit on Insurance	1.00	
Total Receipts	15,261.97	9,408.51

Payments

Description	2022-23	2023-24
	£	£
Salaries	2,400.00	2,511.00
Admin Expenses	131.50	113.86
Insurance	1,172.66	1,287.23
Audit	500.00	105.00
CALC	363.79	378.25
Parish Hall	10,494.50	
CEG		142.45
Section 137 Grants	600.00	600.00
Lengthsman	1,024.75	1,446.50
Independent Commissioners	40.00	40.00
Training/NALC Events	30.00	65.36
Newsletter Printing - MHDC	71.33	213.00
Contingency/Maintenance		
VAT input	2,503.96	107.42
Defibrillator	1,250.00	
Election		50.00
Total Payments	20,582.49	7,060.07

Receipts & Payments Summary

	2022-23	2023-24
Opening Balance	8,826.15	3,505.63
Total Receipts	15,261.97	9,408.51
Total Payments	20,582.49	7,060.07
Closing balance:	3,505.63	5,854.07

Bank Reconciliation

Current Account as at 31/3/24		£
		5,854.07
Unpresented cheques		0.00
Sub Total		
Monies available		5,854.07

Castlemorton Parish Financial Records 2023-24

Date	Details	Chequ No.	Cle	Income	Expenditure	Receipts		Payments										
						Parish Hall	Others	Admin	Staff Costs	Section 137	Hall	Lengthsman	Restricted	VAT Input	HMRC Claimed			
	Opening Balance			3505.63														
28-Apr	MHDC 1/2 year Precept		Y	2480.50			2480.50											
25-Apr	WCC Lengthsman 22/23		Y	225.50				225.50										
11-May	Internal Auditor		Y		105.00				105.00									
11-May	Lengthsman 22-23		Y		225.50													
20-May	Worcestershire CALC		Y		445.97				378.25									
20-May	Data Protection Registe		Y		40.00				40.00									
20-May	BHIB Insurance		Y		1287.23				1287.23									
12-Jun	HMRC		Y	2503.96					2503.96									
06-Jul	Lengthsman April/ May		Y		462.00													
06-Jul	Clerk 1st Quarter		Y		724.41				114.54									9.87
14-Jul	WCC Lengthsman		Y	462.00					462.00									
14-Sep	MHDC Election Exps		Y		50.00				50.00									
14-Sep	Lengthsman July		Y		214.50													
25-Sep	Morton Majestic		Y	37.05					37.05									
27-Sep	MHDC 1/2 year Precept		Y	2480.50			2480.50											
13-Oct	WCC Lengthsman		Y	236.50				236.50										
02-Nov	Clerk 2nd quarter		Y		722.00				100.00									
02-Nov	Castlemorton PCC		Y	985	600.00													
10-Nov	CEG		Y	150.00														
11-Jan	Clerk 3rd quarter		Y		660.00				60.00									
11-Jan	Bull Supplier		Y		159.84													17.39
12-Mar	WCC Lengthsman		Y	286.00				286.00										
07-Mar	Lengthsman Jan		Y		253.00													
07-Mar	Cllr Exps. NALC Event		Y		39.22				32.68									6.54
07-Mar	Lengthsman Feb		Y		214.50													
17-Mar	MHNL Grant		Y	310.00				310.00										
21-Mar	Clerk 4th Quarter		Y	236.50				236.50	85.00									5.90
26-Mar	WCC Lengthsman		Y	9408.51	7060.07		4961.00	37.05	4410.46	2252.70								107.42
	Opening Balance			3505.63														
	Add Income			9408.51														
	Deduct Expenditure			7060.07														
	Closing balance			5854.07														

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes
Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:
 • variances of more than 15% between totals for individual boxes (except variances of less than £200):

	2022/23	2023/24	Variance	Variance	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%			
1 Balances Brought Forward	8,826	3,506			NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,725	4,961	236	4.99%	NO	#REF!	
3 Total Other Receipts	10,637	4,447	-6,090	57.80%	YES	#REF!	Vat 1655, CEG 310, MM 1, Lengthsman 189, MHDC (167), Fundraising & Grants (8076) Credit 1.
4 Staff Costs	2,400	2,511	111	4.63%	NO	#REF!	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	#REF!	
6 All Other Payments	18,182	4,549	-13,633	74.98%	YES	#REF!	Admin (18), Insurance 115, Audit (395), CALC 14, Parish Hall Project (10495), CEG 142, Lengthsman 422, Training 35, Newsletter 141, Vat (2397), Defb (1250), Elections 50
7 Balances Carried Forward	3,506	5,854				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	3,506	5,854				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term In	656,591	656,591	0	0.00%	NO	#REF!	
10 Total Borrowings	0	0	0	0.00%	NO	#REF!	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Restricted Funds											
Defibrillator	Income	Expenditure	1 CEG	2 CIL	3						
06-Oct Talk	90		07-Dec Morton Majestic Donation	150		10-Nov MHDC	167.33				
12-Oct Ward Funds	167		Funds Raised	150		23-24 Printing 'What's On'		167.33			
12-Oct CCA Shindig	1000		11-Jan Bulbs - Churchyard						167.33		
13-Oct Talk	155		17-Mar MHNL Grant	310							
25-Oct Talk	85										
18-Oct Wel Medical		1250									
Nov Electrician		88									
	1497	1338									
Balance			Balance	467.55		Balance		0			
	£159										
Printer											
			4								
Balance			Total £650.55								
	£24										

(Total cost for 23-24 was £ 213.00)

Castlemorton Parish Council

Schedule of Fixed Assets at 31st March 2024

Ref	Description	Identification	Value £	Custodian	Acquired	Disposal	Use
1	Parish Hall Parish Hall	Parish Hall: Reading Room donated by Cazalet (Bannut Tree House) in 1922. Rebuilt in 1930's and subsequent updates. Following hall extension 2020-22 the hall was revalued for insurance purposes & recorded on assets register. (Land purchased with financial gift from parishioner) Land Registry 3 June 2014. Title No WR152522 Map Ref: SO7837NE Acreage:	648,000	Parish Council Sole Trustee of Parish Hall Trust	Donated to Parish in 1922 (Whatley acting solicitors) July 2022 updated		Available for Public Hire
2	Land Adjoining Parish Hall	Inspiron 17 5000Series (Intel®) - 5758 Purchase value £435	6,830	Parish Council	Completed 29 Sept 2014		Available for Public Hire with Parish Hall
3	Computer (DELL)	63490AED iPad Semi Auto Device Only Serial No. G1U28R438. Warranty to 28/10/2032	435	Parish Council Clerk	01/06/2017		Clerk use
4	Defibrillator	Pixma TS5590 Purchase Jan 20 1/2 Share with Birtsmorton PC £76.18	1,250	Parish Council	01/11/2022		Fund raising. Public Use
5	Canon Printer		76	Parish Council Clerk	Jan-20		Clerk use
6	Road Signs	Flood X 2 600mm Triangular & Frames £32		The Chase	Apr-16		Lengthsman Funds
7	Road Signs	Flood X 2 750mm Triangular & Frames £49		Fairfield	Aug-21		Lengthsman Funds
7	Bat Detector		£89	The Chase	Mar-22		Purchased with donations
	Total		656,591				

H