

1+5

Castlemorton Parish Council

Receipts and Payments 1st April 22 to 31st March 2023

Receipts

| Description | 2021-22 | 2022-23 |
|-----------------------------|------------------|------------------|
| | £ | £ |
| MHDC - Precept | 4,500.00 | 4,725.00 |
| HMRC - VAT refund | 16,928.65 | 849.37 |
| Donation to CEAG | 95.92 | 150.00 |
| Morton Majestic (insurance) | 35.96 | 35.81 |
| MHDC CIL | | 167.33 |
| Lengthsman | 2,203.54 | 1,257.06 |
| Lottery | 36,870.49 | 3,939.65 |
| Fund Raising Defibrillator | | 1,497.00 |
| CPHT | 4,243.10 | 2,639.75 |
| Credit on Insurance | | 1.00 |
| Total Receipts | 64,877.66 | 15,261.97 |

Receipts & Payments Summary

| | 2021-22 | 2022-23 |
|------------------|------------|-----------|
| Opening Balance | 57,227.89 | 8,826.15 |
| Total Receipts | 64,877.66 | 15,261.97 |
| Total Payments | 113,279.40 | 20,582.49 |
| Closing balance: | 8,826.15 | 3,505.63 |

Payments

| Description | 2021-22 | 2022-23 |
|----------------------------|-------------------|------------------|
| | £ | £ |
| Salaries | 2,123.80 | 2,400.00 |
| Admin Expenses | 144.78 | 131.50 |
| Insurance | 793.48 | 1,172.66 |
| Audit | 480.00 | 500.00 |
| CALC | 358.52 | 363.79 |
| Parish Hall | 88,474.81 | 10,494.50 |
| Section 137 Grants | 800.00 | 600.00 |
| Lengthsman | 2,142.61 | 1,024.75 |
| Independant Commissioners | 40.00 | 40.00 |
| Training | 60.00 | 30.00 |
| Newsletter Printing - MHDC | 75.00 | 71.33 |
| Contingency/Maintenance | 23.38 | |
| VAT input | 17,763.02 | 2,503.96 |
| Defibrillator | | 1,250.00 |
| Total Payments | 113,279.40 | 20,582.49 |

Bank Reconciliation

| Current Account as at 31/3/23 | | £ |
|-------------------------------|--|-----------------|
| | | 3,505.63 |
| Unpresented cheques | | 0.00 |
| Sub Total | | |
| Monies available | | 3,505.63 |

Castlemorton Parish Financial Records 2022-23

| Date | Details | Cheque No. | C/C | Income | Expenditure | Precept | Receipts | | Admin | Staff Costs | Payments | | Hall | Lengthsman | Contingency | VAT Input | HMRC Claimed |
|--------|-------------------------|------------|-----|----------------|-------------|---------|-------------|---------|---------|-------------|--------------------|--|---------|----------------|-------------|-----------|--------------|
| | | | | | | | Parish Hall | Others | | | Grants Section 137 | | | | | | |
| | Opening Balance | | | 8826.15 | | | | | | | | | | 2623.75 | | | |
| April | Cale - Builder | 950 | Y | | 9425.70 | | | | | | | | 7854.75 | | | 1570.95 | |
| April | National Lottery | | Y | 3939.65 | | | 3939.65 | | | | | | | | | | |
| April | HMRC | | Y | 849.37 | | | | 849.37 | | | | | | | | | |
| 25-Apr | MHDC 1/2 year Precept | | Y | 2362.50 | | 2362.50 | | | | | | | | | | | |
| 03-May | WCC Lengthsman 22/22 | | Y | 232.31 | | | | 232.31 | | | | | | | | | |
| 22-Apr | Auditor | 951 | Y | | 100.00 | | | | 100.00 | | | | | | | | |
| 20-May | Worcestershire CALC | 952 | Y | | 428.79 | | | | 363.79 | | | | | | | 65.00 | |
| 20-May | Data Protection Registe | 953 | Y | | 40.00 | | | | 40.00 | | | | | | | | |
| | Cancelled Cheque | 954 | | | 0.00 | | | | | | | | | | | | |
| 20-May | Insurance | 955 | Y | | 1012.93 | | | | 1012.93 | | | | | | | | |
| 07-Jul | Lengthsman May | 956 | Y | | 82.50 | | | | | | | | | 82.50 | | | |
| 07-Jul | Clerk 1st Quarter | 957 | Y | | 630.98 | | | | 30.98 | | | | | | | | |
| 13-Jul | WCC Lengthsman | | Y | 82.50 | | | | | | | | | | | | | |
| 22-Jul | BHIB Extra Insurance | 958 | Y | | 159.73 | | | 82.50 | 159.73 | | | | | | | | |
| 22-Jul | Morton Majestic | | Y | 35.81 | | | | 35.81 | | | | | | | | | |
| 23-Aug | Gemma Lighting | 959 | Y | | 83.70 | | | | | | | | 69.75 | | | 13.95 | |
| 23-Aug | PKF Littlejohn Audit | 960 | Y | | 480.00 | | | | 400.00 | | | | | | | 80.00 | |
| 24-Aug | BHIB Credit | | Y | 1.00 | | | | 1.00 | | | | | | | | | |
| 02-Sep | Lengthsman July | 961 | Y | | 105.00 | | | | | | | | | 105.00 | | | |
| 06-Sep | WCC Lengthsman | | Y | 105.00 | | | | 105.00 | | | | | | | | | |
| 27-Sep | MHDC 1/2 yr Precept | | Y | 2362.50 | | 2362.50 | | | | | | | | | | | |
| 06-Oct | Talk Funds- Defib. | | Y | 90.00 | | | | 90.00 | | | | | | | | | |
| 28-Sep | Lengthsman August | 962 | Y | | 527.00 | | | | | | | | | 527.00 | | | |
| 12-Oct | MHDC Ward Funds Defib | | Y | 167.00 | | | | 167.00 | | | | | | | | | |
| 12-Oct | CCA Shindig | | Y | 1000.00 | | | | 1000.00 | | | | | | | | | |
| 13-Oct | Talk Funds- Defib. | | Y | 155.00 | | | | 155.00 | | | | | | | | | |
| 18-Oct | WCC Lengthsman | | Y | 527.00 | | | | 527.00 | | | | | | | | | |
| 25-Oct | Talk Funds- Defib. | | Y | 85.00 | | | | 85.00 | | | | | | | | | |
| 18-Oct | WEL Medical Defib | 963 | Y | | 1500.00 | | | | | | | | | | 1250.00 | 250.00 | |
| 26-Oct | Excel Of Malvern (Door) | 964 | Y | | 616.80 | | | | | | | | 616.80 | | | | |
| 26-Oct | Clerk 2nd quarter | 965 | Y | | 629.76 | | | | 29.76 | | | | | | | | |
| 03-Nov | Lengthsman Oct | 966 | Y | | 153.00 | | | | | | | | | 153.00 | | | |
| 03-Nov | Castlemorton PCC | 967 | Y | | 600.00 | | | | | | | | | | | | |
| 10-Nov | MHDC CIL | | Y | 167.33 | | | | 167.33 | | | | | | | | | |

Castlemorton Parish Financial Records 2022-23

| | | | | | | | | | | | | | | | | | | | | |
|--------|---------------------------|-------|-----------------|----------|--|--|--|---------|---------|--|---------|--|---------|---------|--------|----------|---------|---------|---------|----------|
| 13-Dec | WCC Lengthsman | Y | 153.00 | | | | | | | | | | | | | | | | | |
| 07-Dec | Morton Majestic re CEAG | Y | 150.00 | | | | | | 150.00 | | | | | | | | | | | |
| 28-Dec | Excel Of Maivern (Door) | 968 Y | | 2467.20 | | | | | | | | | | | | | | | | |
| 06-Jan | Clerk 3rd quarter | 969 Y | | 625.95 | | | | | | | | | | | | | | | | |
| 16-Jan | CPHT | Y | 2639.75 | | | | | | | | | | | | | | | | | |
| 16-Feb | WCC Lengthsman | Y | 55.25 | | | | | 2639.75 | | | | | | | | | | | | |
| 17-Feb | Lengthsman Jan/Feb | 970 Y | | 157.25 | | | | | 55.25 | | | | | | | | | | | |
| 17-Feb | Cllr Printing Exps | 971 Y | | 35.00 | | | | | | | | | | | | | | | | |
| 17-Feb | WCALC Whistlestop | 972 Y | | 36.00 | | | | | | | | | | | | | | | | |
| 14-Mar | WCC Lengthsman | Y | 102.00 | | | | | | 102.00 | | | | | | | | | | | |
| 23-Mar | Clerk 4th Quarter | 973 | | 648.87 | | | | | | | | | | | | | | | | |
| 23-Mar | Cllr Printing Exps | 974 | | 36.33 | | | | | | | | | | | | | | | | |
| | | | 15261.97 | 20582.49 | | | | 4725.00 | 6579.40 | | 3957.57 | | 2309.28 | 2400.00 | 600.00 | 10494.50 | 1024.75 | 1250.00 | 2503.96 | 20582.49 |
| | Opening Balance | | 8826.15 | | | | | | | | | | | | | | | | | |
| | Add Income | | 15261.97 | | | | | | | | | | | | | | | | | |
| | Deduct Expenditure | | 20582.49 | | | | | | | | | | | | | | | | | |
| | Closing balance | | 3505.63 | | | | | | | | | | | | | | | | | |

Castlemorton Parish Council

Schedule of Fixed Assets at 31st March 2023

| Ref | Description | Identification | Value £ | Custodian | Acquired | Disposal | Use |
|-----|----------------------------|---|------------|--|---|----------|--|
| 1 | 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. | 648,000 | Parish Council Sole Trustee of Parish Hall Trust | Donated to Parish in 1922 (Whatley acting solicitors) | | Available for Public Hire |
| | Parish Hall | (Land purchased with financial gift from parishioner) Land Registry 3 June 2014. Title No WVR152522 Map Ref: SO7837NE Acreage: | | | July 2022 upated | | |
| 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 |
| | 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 |
| 4 | Canon Printer | | 76 | Parish Council Clerk | Jan-20 | | Clerk use |
| 5 | Road Signs | Flood X 2 600mm Triangular & Frames £32 | | The Chase | Apr-16 | | Lengthsman Funds |
| 6 | 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 | | | | |

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Explanation Of Variances

Name of smaller authority: **Castlemorton Parish Council**
County area (local councils and Worcestershire)

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).

| | 2021/22 £ | 2022/23 £ | 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 | 57,228 | 8,826 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 4,500 | 4,725 | 225 | 5.00% | NO | | |
| 3 Total Other Receipts | 60,378 | 10,537 | -49,841 | 82.55% | YES | | VAT (16,079), Donations (1603), Lengthsman (946), Lottery Funding (32,931), Fund Raising 1551, CIL Funding 167 Credit 1 |
| 4 Staff Costs | 2,124 | 2,400 | 276 | 12.99% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 111,156 | 18,182 | -92,974 | 83.64% | YES | | Admin (13), Insurance 379, Audits 20, Subs 5, Hall Extension (77,990), Grants (200), Lengthsman (1118), Training (30), Printing (4), Contingency (23) Vat (15,259), Defibrillator 1250 |
| 7 Balances Carried Forward | 8,826 | 3,506 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 8,826 | 3,506 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments at | 7,342 | 656,591 | 649,249 | 8842.94% | YES | | Revaluation of hall for insurance purposes following extension 2020-2022. Updated asset register. |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

Castlemorton Parish Council is sole trustee for the Parish Hall.

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