

BRADFIELD PARISH COUNCIL

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

INCOME AND EXPENDITURE

BALANCE SHEET

EXPLANATION OF SIGNIFICANT DIFFERENCES

SUPPORTING STATEMENTS

**BRADFIELD PARISH COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021**

<u>2019/20</u>		<u>2020/21</u>
	INCOME	
241,250	Precept	249,542
5,122	Council Tax Support Grant	4,098
2,198	Interest on investments	996
700	Recreational lettings	75
12,480	Rents receivable	9,565
16,710	Cemetery Income	21,890
0	Insurance claims	0
195	Archives	33
712	Parish Seats	967
0	Sale of Building	0
4,485	Miscellaneous income	5,219
<u>45,932</u>	Community Infrastructure Levy	<u>16,318</u>
£329,784	TOTAL INCOME	£308,703
	EXPENDITURE	
21,530	Section 137 payments	12,600
2,771	Capital schemes	20,904
	General Administration	
5,057	Insurance	4,790
6,845	Light heat water, council tax and rent	6,335
8,226	Office and miscellaneous	5,793
334	Chairmans/delegates expenses	222
10,199	Professional fees	9,635
930	Audit Fees	1,400
35,726	Promotional expenditure	17,429
	Repairs and maintenance -	
46,062	Land and buildings incl. trees/plants	21,200
2,984	Plant and machinery	3,539
5,983	Property Maintenance	8,641
5,112	Transport costs	1,865
338	Parish Seats	433
3,014	Safety Equipment & Clothing	483
135,494	Salaries, pensions and allowances	144,749
0	Training	0
1,800	Community Infrastructure Levy	399
120	Bank Charges	105
<u>0</u>	Long Term Loan	<u>0</u>
£292,525	TOTAL EXPENDITURE	£260,522
	General Fund	
135,412	Balance at 1 st April 2020	168,817
<u>329,784</u>	Add Total Income	<u>308,703</u>
465,196		477,520
<u>292,525</u>	Deduct Total Expenditure	<u>260,522</u>
172,671		216,998
45,457	Transfer from Reserves	30,808
<u>(49,311)</u>	Transfer to Reserves	<u>(81,593)</u>
£168,817	Balance at 31 st March 2021	<u>£166,213</u>

**BRADFIELD PARISH COUNCIL
BALANCE SHEET AT 31ST MARCH 2021**

<u>2019/20</u>		<u>2020/21</u>
£	CURRENT ASSETS	£
1,427	Stocks and stores	1,027
12,433	Debtors/Payments in advance	11,523
<u>425,632</u>	Bank and cash : Bradfield Parish Council	<u>474,773</u>
439,492	TOTAL ASSETS	487,323
	 CURRENT LIABILITIES	
2,737	Creditors and accruals	2,387
<u>£436,755</u>	NET ASSETS	<u>£484,936</u>
	 Represented by:	
168,817	General fund	166,213
	Reserves:	
262,894	Asset replacement reserve	308,898
5,044	Parish community projects	9,825
<u>£436,755</u>		<u>£484,936</u>

The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its income and expenditure during the year.

Approved by Council *30th June 2021*

BRADFIELD PARISH COUNCIL

EXPLANATION OF THE SIGNIFICANT DIFFERENCES BETWEEN 2019/20 AND 2020/21 ACCOUNTS

RECEIPTS

The accounts show a net decrease of £21,081 (excluding VAT).

The principal differences being a decrease in Community Infrastructure Levy receipts of £29,614 and a decrease in rental income of £2,915. There were increases to the Precept £7,268 and Cemetery Income £5,180.

PAYMENTS

The accounts show a net decrease of £41,258 (excluding VAT and salaries). The principal differences are:-

- a) Decreases in Promotional and Grants (incl Section 137) of 27,227.
- b) Decreases to Land & Buildings and Trees of £24,862.
- c) Transport costs decreased by £3,247 mainly due to reduction to one vehicle.
- d) Safety & Clothing decreased by £2,531 and Office costs were £2,433 lower than the previous year.
- e) Capital Expenditure increased by £18,133 due to vehicle purchase and playground equipment

STAFF COSTS

The accounts shows a increase of £9,255

There were pay increases to salaries as per the JNC wage negotiation, together with staffing increments. An Apprentice Groundsman commenced in August 2019, therefore the accounts for 2020/21 show a full year of salary for the Apprentice which had also increased from the Apprentice rate to NLW.

FIXED ASSETS

The Council hold value in the Community Assets and other Land and Buildings of some £1,394,234.

At 31st March 2021 the value of Community Assets was £404,679 and the value of other Land and Buildings was £989,555.

Amendments to proper practices have come into force as per Governance and Accountability for Local Councils. Assets owned should now be recorded at original purchase cost where known and remain unchanged until disposal.

The current net book value of all assets is £1,492,359 (2019/20 £1,491,819).

BRADFIELD PARISH COUNCIL

SECTION 137 PAYMENTS COMPARISON	2019/20	2020/21
	£	£
Action for Stannington	5,000	5,000
Steel Valley & Upper Don Project	5,000	5,000
Oughtibridge Gala Committee	2,000	1,000
Special Recognition Awards	1,100	-
Oughtibridge War Memorial Sport Club Grant	300	-
Bradfield Village Newsletter	600	-
Sheffield Lakeland Landscape Partnership Community Grants:-		
Worrall Environment Group	-	1,600
East Peak Countryside Associates	1,500	-
Stannington & District Library	1,420	-
Dungworth & Bradfield Heritage Group	1,840	-
Friends of Peak District & CPRE	1,000	-
Christ Church, Stannington	770	-
Sheffield Countryside Conservation Trust	1,000	-
 PROMOTIONAL EXPENDITURE COMPARISON		
Subscriptions	2,528	2,603
Communications	1,694	965
Christmas Trees incl. installation costs	2,752	2,957
Archives	1,008	1,008
Annual Report	950	1,025
Newsletter	4,900	3,075
Christmas Party/Card Competition	449	388
Election Costs	7,534	-
 Grants other than Section 137		
Royal British Legion – Poppy Appeal	75	75
Stannington & District Library	2,000	2,000
Wadsley Scout Group	-	250
Supporters of Oughtibridge School	-	2,000
Friends of Stoneface Creatives	-	1,000
SCOFF	2,000	-
Oughtibridge Millennium Group	166	-
Friends of Coronation Park	3,100	-
Oughtibridge Allotment Society	400	-
Wharncliffe Side Community Association	650	-
Oughtibridge Lunch Club	500	-
Oughtibridge Cricket Club	1,000	-
Stannington Mixed Choir	1,200	-

**BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021
SUPPORTING STATEMENTS**

ASSETS	COST
Movements in the year	£
a) During the year the following assets were purchased:	
Motor Vehicles	
Vauxhall Combo Van	10,995
Mowers & Equipment	
Leaf Blower	227
Ladders	112
Sports & Play Equipment	
Goalpost	828
Play Equipment	8,500

	£20,662
	=====
b) Assets disposed of for value during 2020/21	
Ford Ranger	11,627
Citroen Berlingo	8,495

	£20,122
	=====
c) At 31 st March 2021, the following assets were held:	

COMMUNITY ASSETS

Coronation Park (held in trust)	Birtin Cemetery
Coronation Park buildings	Birtin Cemetery buildings
Dungworth Park	Dungworth Park buildings
Sensicall Park	Kaye Meadows Allotments
Parish Council Offices	
Post Office building at Low Bradfield, including Holiday Let accommodation (leased from Sheffield City Council)	
Low Bradfield Toilets (leased from Sheffield City Council)	
Duck Pond/Woodland, Mill Lee Rd (leased from Yorkshire Water)	
Millennium Green (leased from Sheffield City Council)	
Storrs Playing Field (not owned but maintained by BPC)	
Quaker Burial Ground (not owned but maintained by BPC)	
Archive material and Parish documents	
Motor Vehicle	Civic Regalia
Worrall Road signs	Bus Shelters
Mowers and other equipment	Office fixtures, fittings & equipment
Sports and play equipment	

Assets are valued as follows:-

Community land at nominal amount;

Buildings at 2010/11 value;

Mowers, vehicles, other equipment, tools, fixtures and fittings at net book value

Archive material, documents and other community assets at a nominal figure in the absence of an accurate valuation.

BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021
SUPPORTING STATEMENTS

DEBTS OUTSTANDING

At 31st March 2021 debts of £34.30 were outstanding and due to the Council.

The age of the debts were:	Number	Value
Between 1 and 3 months	1	£34.30

LEASES

Land & Buildings

Post Office Buildings – Long Term Head Lease with Sheffield City Council, Underlease with Tenant of Building

Low Bradfield Duck Pond and Woodland area – Lease with Yorkshire Water

Millennium Green – Lease with Sheffield City Council

Low Bradfield Toilets – Lease with Sheffield City Council

Equipment

Photocopier commitment under finance lease

TENANCIES

During the year the following tenancies were held:-

Council as Landlord

Tenant	Property	Rent
Mr S Rollings & Ms P Smith	Council flat	£433 per month
Miss H Tingle	Flaskend (Post Office)	£7,000 per annum

Council as Tenant

Council	Picnic area	£100 per annum
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SECTION 137 PAYMENTS

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £8.32 per elector for the benefit of the people in the area on activities or projects not specifically authorised by other powers. The limit for this Council in the year ended 31st March 2021 was £113,925.76 (electorate as at 31/03/21 13,693). Payments made amounted to £12,600.

AGENCY WORK

During the year no agency work was undertaken by the Council.

COMMUNITY INFRASTRUCTURE LEVY

The Parish Council is eligible to 15% of Community Infrastructure Levy (CIL) collected by Sheffield City Council (SCC) from developments in the area. CIL is paid to the Parish Council from SCC every 6 months and monies not spent within the year received are rolled across to the following financial year within the same budget head. The Parish Council have set spending priorities for the expenditure of CIL funding.

**BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021
SUPPORTING STATEMENTS**

MEMBERS EXPENSES AND ALLOWANCES

The Parish Council have elected for its members to be paid a Participation Allowance of £50 per annum together with a basic allowance of £30 per annum. Three Councillors applied for both allowances.

The Chairman was elected in May 2019 and allocated an allowance in 2020/21 of £530.

SALARY BANDS

As at 31st March 2021, staff and workforce employed on a permanent basis occupied the following salary bands;

No. of staff	SCP	No. of staff	SCP
2	1	2	7
1	3	1	21
1	6	1	40

COUNCILLORS ALLOWANCES AND EXPENSES

Councillor	Chairman's Allowance £	Delegates Mileage/Travel £	Delegates Expenses £	Participation Basic Allowances. £	Total
Oughtibridge Ward					
T Barrow					
M Cates					
N Clark					
Stannington Ward					
P Baker					
M Butler				80.00	80.00
P Butler					
C Carter					
M Gray					
Wharnccliffe Side					
S Bennett	175.00				175.00
Worrall Ward					
K Habeshaw				80.00	80.00
V Priestley					
P Shaw					
K Southwood				80.00	80.00
Totals	175.00	0.00	0.00	240.00	415.00

* Participation & Basic Allowances are included in the payroll