

**HIGH RODING
PARISH COUNCIL**

FINAL ACCOUNTS 2024/2025

**Clerk
Bonnie Jones**

Financial Summary 2024/2025

We started the year with **£26,305.46** in the bank.

The precept set for 2024/2025 was £24,142.

The total income (including precept) for 2024/2025 was £26,122.06. This was against a budgeted income of £24,672 – a difference of £1,450.06. The difference can be accounted for by way of receipt of the VAT return for 2023/2024 of £1,392.88, additional £45.18 in bank interest, and a repayment of £12.00.

The total expenditure for 2024/2025 was £24,532.92 (this includes VAT of £1,138.44) versus a budget of £24,142 – an overspend of £390.92 – thus the Council was broadly on budget, however there were some significant variances in the budget heading as follows:

- An overspend on Street Lighting of £1,930.41 (actual of £3,280.41 versus a budget of £1,350). This was due to a significant increase in the cost of unmetered electricity supply that was not known at the time of budgeting, along with the repair of a street light in Broadfield. These monies will come from general reserves.
- An underspend of £1,080.16 on the playgrounds, however this will be placed into the Earmarked reserve for playgrounds to be used for any necessary maintenance works.
- An overspend of £1,450 for allotments. This was due to paying fees of £1,500 for the acquisition of The Street Allotments, purchased by the Parish Council at nil value.
- No works for the maintenance of the clock, however the unspent amount of £500 will be placed into the Earmarked reserve
- An underspend of £672.72 on general and asset maintenance, however this will be placed into an Earmarked reserve for future use.

It was agreed part way through the year to open a deposit account with Unity Trust Bank which attracts interest. This new account number 20517353 was opened on 1st December 2024, with £10,000 being transferred from the Councils current account.

The 2024/2025 bank reconciliation is as follows:

CASH BOOK:

Opening Balance 1 April 2024	£26,305.46
Add: Receipts in the year	£26,122.06
Less: Payments in the year	(24,532.92)

Closing balance per cash book as at 31 March 2025	<u>£27,894.60</u>
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<i>Unity Trust Account 20447216 balance 31 March 2025:</i>	<i>£17,809.42</i>
<i>Unity Trust Account 20517353 balance 31 March 2025:</i>	<i>£10,085.18</i>
	<i>£27,894.60</i>

Actual -v- budget 2024/2025

Income	Agreed Budget	Actual	Difference
Precept	£ 24,142.00	£ 24,142.00	£ -
Allotment - The Street	£ 450.00	£ 450.00	£ -
Allotment - Owers Place	£ 40.00	£ 40.00	£ -
Interest	£ 40.00	£ 85.18	£ 45.18
VAT Return	£ -	£ 1,392.88	£ 1,392.88
Misc	£ -	£ 12.00	£ 12.00
TOTAL	£ 24,672.00	£ 26,122.06	£ 1,450.06

Expenditure	Agreed Budget	Actual	Difference
Salary	£ 7,425.00	£ 7,489.47	-£ 64.47
Office Expenses	£ 200.00	£ 98.97	£ 101.03
Website	£ 105.00	£ 111.59	-£ 6.59
DCK Payroll	£ 400.00	£ 360.00	£ 40.00
Audit	£ 130.00	£ 107.60	£ 22.40
Training	£ 500.00	£ 95.00	£ 405.00
Chairmans Allowance	£ 100.00	£ -	£ 100.00
WI Hall	£ 300.00	£ 250.00	£ 50.00
Insurance	£ 550.00	£ 527.10	£ 22.90
Subs	£ 500.00	£ 497.83	£ 2.17
Skip	£ 700.00	£ 755.25	-£ 55.25
Tree works	£ 1,510.00	£ -	£ 1,510.00
Street Lighting	£ 1,350.00	£ 3,280.41	-£ 1,930.41
Defib	£ 100.00	£ -	£ 100.00
Playground	£ 1,700.00	£ 619.84	£ 1,080.16
Grounds maintenance	£ 3,800.00	£ 3,955.00	-£ 155.00
Allotments	£ 450.00	£ 1,850.00	-£ 1,400.00
S137	£ 50.00	£ -	£ 50.00
Clock	£ 500.00	£ -	£ 500.00
General + Asset Maintenance	£ 700.00	£ 27.28	£ 672.72
Other (including speed sign and bank charges)	£ 3,072.00	£ 3,369.14	-£ 297.14
VAT	£ -	£ 1,138.44	-£ 1,138.44
TOTALS	£ 24,142.00	£ 24,532.92	-£ 390.92

Reserves as at 31st March 2025

Specific Earmarked Funds			
		Difference	Remain
Village Clock	£2500.00	£500.00	£3000.00
Playground	£1168.02	£1080.16	£2248.18
Speed Sign	£3000.00	£-3000.00	
Asset Maint		£672.82	£672.82
Total Earmarked			£5,921.00

General Reserves **£21,973.60**

Financial Year 2024/2025

INCOME				EXPENSES																								
		Date	Chq No.		Salary	Office Expenses	Website	DCK Payroll	Audit	Training	Chairmans Allowance	WI Hall	Insurance	Subs	Skip	Tree works	Street Lighting	Defib	Playground	Grounds maintenance	Allotments	S137	Clock	General + Asset Maintenance	Other (including speed sign and bank charges)	VAT		
Date		£		Item																						TOTAL		
Opening Balance		£26,305.46			7425.00	200.00	105.00	400.00	130.00	500.00	100.00	300.00	550.00	500.00	700.00	1510.00	1350.00	100.00	1700.00	3800.00	450.00	50.00	500.00	700.00	3072.00	£		
03-04-24	Bjones - rfd Plaque	£12.00		1 09/04/2024 BACS Wood Finishes - Wood stain																			23.33			27.99		
25-04-24	UDC - Precept	12071.00		2 09/04/2024 BACS Steve Smith - Cut 1+ 2																350						350.00		
13-05-24	HR Allott Assoc	180.00		3 09/04/2024 BACS DCK Payroll - Year end				30.00																		6.00		
26-09-24	UDC - Precept 2nd	12071.00		4 09/04/2024 BACS Rialtas Annual Licence										192.00												38.40		
11-11-24	HMRC - VAT	1392.88		5 09/04/2024 BACS EALC - Annual Subs										191.03												191.03		
09-12-24	HR Allott Assoc	270.00		6 25/04/2024 BACS EALC - Clerk training						95.00																19.00		
31-12-12	Interest	22.08		7 30/04/2024 BACS Bonnie - April Salary				595.07																		595.07		
27-02-25	Owers Allott Assoc	40.00		8 13/05/2024 BACS DCK Payroll - Monthly payroll				30.00																		6.00		
31-03-25	Interest	63.10		9 15/05/2024 BACS Steve Smith - Cut 3+4																380.00						380.00		
				10 15/05/2024 BACS NWBPG - Printing annual report			30.00																			30.00		
				11 15/05/2024 BACS Bonnie Jones - Stain refund																			3.95			3.95		
				12 31/05/2024 BACS Bonnie Jones - May Salary				595.07																		595.07		
				13 12/06/2024 BACS DCK Payroll - May monthly payroll				30.00																		36.00		
				14 12/06/2024 BACS Clear Councils - 2024/2025 Insurance									527.10													527.10		
				15 12/06/2024 BACS Bonnie Jones - Printer Ink			26.99																			26.99		
				16 12/06/2024 BACS Steves's Gardening Services - Various																990.00						990.00		
				17 12/06/2024 BACS Kompan Limites - May Annual Inspection															231.34							46.26		
				18 28/06/2024 BACS Bonnie Jones - June Clerks Salary				595.07																		595.07		
				19 30/08/2024 Fee Unity Bank - Service Charge																					18.00	18.00		
				20 18/07/2024 BACS Steves Gardening Services - Invoice 9/10																380.00						380.00		
				21 18/07/2024 BACS NPower - Street Light Electricity (March-June)														798.34								39.91		
				22 18/07/2024 BACS DCK Payroll - June Payroll Fee				30.00																		6.00		
				23 31/07/2024 BACS Bonnie Jones - July Salary				595.07																		595.07		
				24 02/09/2024 BACS Bonnie Jones - August Salary				595.07																		595.07		
Village Clock	2500.00	500.00	3000.00	25 11/09/2024 BACS Val Evans - 23-24 Internal Audit					107.60																	107.60		
Playground	1168.02	1080.16	2248.18	26 11/09/2024 BACS DCK Payroll - July & August payroll fee				60.00																		12.00		
Speed Sign	3000.00	-3000.00		27 11/09/2024 BACS NPower - Street Light Electricity (August)													176.71								8.84			
Asset Maint		672.82	672.82	28 11/09/2024 BACS Kompan Ltd - August Play Inspection															129.50						25.90			
				29 11/09/2024 BACS NPower - Street Light Electricity (July)													174.35								8.72			
				30 11/09/2024 BACS Steves Gardening Services - Invoice 11,12,13,14,15)																910.00						910.00		
				31 18/09/2024 BACS Steves Gardening Services - Fence Repairs																285.00						285.00		
				32 18/09/2024 BACS BS Fixings - Mirror Fixings																					28.99			
				33 30/09/2024 BACS Bonnie Jones - September Salary				595.07																		595.07		
				34 30/09/2024 Fee Unity Bank - Service Charge																					18.00	18.00		
				35 01/10/2024 BACS Barriers Direct - Car Park mirror																					159.17	31.83		
				36 01/10/2024 BACS Elan City - Speed Sign																					2339.99	468.00		
				37 15/10/2024 DD A&J Lighting Solutions - Car park street light repair														174.00							34.80	208.80		
				38 15/10/2024 DD A&J Lighting Solutions - Annual Maintenance														273.00							54.60	327.60		
				39 18/10/2024 BACS Steves Gardening Services - Hedge cut around play area																150.00						150.00		
				40 18/10/2024 BACS Steves Gardening Services -cut 16 and 17																340.00						340.00		
				41 18/10/2024 BACS DCK Payroll - September payroll fee				30.00																		6.00		
				42 18/10/2024 BACS NPower - Street light electcnity (September)																						9.52		
				43 18/10/2024 BACS UDC - Garden waste collection 2023											755.25											755.25		
				44 31/10/2024 BACS Bonnie Jones - Clerks Salary (October)				595.07																		595.07		
				45 31/10/2024 Fee Unity Bank - Service Charge																					5.40	5.40		
				46 14/11/2024 DD ICO Subscription 2024-2025										35.00												35.00		
				47 22/11/2024 BACS NPower - 202 Missed Invoice														82.85								82.85		
				48 22/11/2024 BACS DCK Payroll - October payroll fee				30.00																		6.00		
				49 22/11/2024 BACS NPower - Street Light Electricity (October)														206.62							10.33	216.95		
				50 22/11/2024 BACS Steves Gardening Services - Cut 16																170.00						170.00		
				51 22/11/2024 BACS Adam Owen Landscapes - Instalation of speed sign, post and labour																					700.00	700.00		
				52 29/11/2024 BACS Bonnie Jones - Clerk Salary (November)			827.50																			827.50		
				53 30/11/2024 Fee Unity Bank - Service Charge																					6.00	6.00		
				54 31/12/2024 BACS Bonnie Jones - Clerks Salary (December)			624.12																			624.12		
				55 31/12/2024 Fee Unity Bank - Service Charge																					6.00	6.00		
				56 14/01/2025 BACS Bonnie Jones - reimburse stationary				15.00																		15.00		
				57 14/01/2025 BACS Npower Street light electricity (November and December)														494.25								24.72		

