HIGH ONGAR

PARISH COUNCIL

FINAL ACCOUNTS 2023/2024

Clerk Bonnie Jones

Financial Summary 2023/2024

We started the year with £53,381.32 in the bank.

The precept set for 2023/2024 was £11,339.00.

The total income (including precept) for 2023/2024 was \pounds 12,114.20. This was against a presumed budgeted income of \pounds 11,339 – a difference of \pounds 775.20. The difference can be accounted for by way of a receipt of \pounds 475.20 for a refund of the Nine Ashes Legal fees, plus a \pounds 300 grant fund received from the ECC Locality fund for defibrillator training for the community.

The previous Clerk had submitted a VAT return up to 31st January 2023, which was received on 21st February 2023. The Locum Clerk had completed the VAT return for the last 2 months of 2022/2023 which came to £16.46, however HMRC advised that as this was under £100 this should be added onto the next years claim.

The total expenditure for 2023/2024 was £16,505.06 (this includes VAT of £1,073.55) versus a presumed budget of £13,400 – an overspend of £3,105.06. As the paperwork available to both the Locum Clerk and the new Clerk did not clearly identify what the individual agreed budget figures were, a direct comparison of budget – v – actual cannot accurately be completed. However, the main differences can be broadly accounted for as follows:

- £881.95 Clerking work, including additional work to establish correct records.
- £140.00 underbudgeted for Audit cost.
- £525.00 Training, as no funds were precepted for, with the suggestion moneys were taken from EMR.
- £955.64 Additional costs associated with Councillor email addresses, office 365 subscriptions and the purchase of a new computer for the Clerk.
- £800.00 expenses for the King Coronation event.

Throughout the year there were a number of changes made to the earmarked reserves given there was a high amount held in the general reserves. For a small Council the general reserves should be roughly between 3 and 12 months running costs. These earmarked reserves remain subject to change. The Council also started consideration into investing funds with the CCLA.

There was also an investigation into the ownership of High Ongar Village Hall, as this was previously listed on the Parish Councils asset register (2013), however after correspondence with the Charity Commission, it was confirmed this land was not owned by the Parish Council, but by High Ongar Village Hall Charity (Charity number 301342). As such, this has been removed from the Parish Councils asset register.

The 2023/2024 bank reconciliation is as follows:

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Lloyd Account 42293260 balance:	£48,990.46
Closing balance per cash book as at 31 March 2024	£48,990.46
Opening Balance 1 April 2023 Add: Receipts in the year Less: Payments in the year	£53,381.32 £12,114.20 (£16,505.06)

External Auditors Statement of Accounts for 2023/2024

		31 st March 2023	31 st March 2024
1	Balance Brought Forward	51,514	53,381
2	(+) Annual Precept	11,145	11,339
3	(+) Total other receipts	3,237	775
4	(-) Staff Costs	5,593	6,382
5	(-) Loan interest/capital repayments	0	0
6	(-) Total other payments	6,921	10,123
7	(=) Balances Carried forward	53,382	48,990
8	Total Cash & Investments	53,382	48,990
9	Total Fixed Assets	6,602	7,587
10	Total Borrowings	0	0

There may be rounding differences of £1

Asset Register

Item	Purchase Cost	
Defibrillator, Village Hall	£1,320	
Defibrillator, The Coffee Post	£1,320	
Defibrillator, 206 Nine Ashes Road	£1,320	
Defibrillator, Norton Heath Service Station	£1,320	
Defibrillator, Norton Heath Café	£1,320	
Paslow Common	£1	Community Asset
Street Lights (19 no.)	£1	Community Asset
Laptop, Parish Clerk	£400	(newly added)
Seat, Norton Heath	£585	(newly added)
Total	£7,587	

Earmarked Reserves as at 31st March 2024

	Specific Ear	marked Funds	
		Spent	Remain
S/Lights	8000.00		8000.00
Bus Shelt	8000.00		8000.00
Seating	1000.00	585.00	415.00
Elections	2000.00		2000.00
Vandalism	500.00		500.00
Defib	1500.00		1500.00
Open Spc	2000.00		2000.00
HOVH	10000.00		10000.00
IT/Comp	1500.00		1500.00
Playgrnd	2000.00		2000.00
		Total	
		Earmarked	35,915.00

General Reserves: £13,075

RECEIPTS & PAYMENTS FOR HIGH ONGAR PARISH COUNCIL Financial Year 2023/2024 Ending 31 March 2024

	INCOME							EXPENS	SES													
Date	Delener	£	Date	Chq No.	. Item	Salary	PAYE	insurance	Grants	elections		General	Subs	Training	Audit	Ground		Dog Bins	S137	Other	VAT	TOTAL
Opening I		£53,381.32	101010000			Net					Lighting	Admin				Maint.	Hall					£
	EFDC Precept Refund 9ashes legal	11339.00 475.20	19/04/2023 21/04/2023		Npower - Street Lighting Mar						32.60						42.06				1.63	34.23
	Locality Grant defib	300.00	16/05/2023		Clearbusiness - Broadband HOVH Apr Clerk - expenses Coronation												42.00		800.00			42.00
14-03-24 1	Locality Grant delib	300.00	16/05/2023		EALC - Affiliation fee 23/24								409.01						000.00			409.01
			16/05/2023		Heath Computers - 365 subs			<u> </u>				10.00	400.01								2.00	12.00
			16/05/2023		MD Landscapes - Grounds Maint							10.00				224.00					44.80	268.80
			16/05/2023		S Bosworth - Reimb Defib sign															16.96	2.65	19.61
			16/05/2023		TBS Hygiene - Dog Bin Empty Apr													23.20			4.64	27.84
			19/05/2023		Clearbusiness - Broadband HOVH May												42.06					42.06
			25/05/2023	B D/D	Npower - Street Lighting Apr						44.85										2.24	47.09
			19/06/2023	B D/D	Npower - Street Lighting May						41.95										2.10	44.05
			21/06/2023	BACS	A&J Lighting - Street Light Maint Mill Grv						439.00										87.80	526.80
			21/06/2023	BACS	EALC - Cllr Training T Acton									240.00							48.00	288.00
			21/06/2023		Heath Computers - 365 subs							10.00									2.00	12.00
			21/06/2023		PKF Littlejohn - AGAR/Audit 22/23										240.00						48.00	288.00
			21/06/2023		TBS Hygiene - Dog Bin Empty May													24.40			4.88	29.28
			21/06/2023		A Jones - Locum Clerking Work			000.00												250.00		250.00
			14/07/2023		Zurich - Annual Insurance			300.00			07.00										4.00	300.00
	TOTAL INCOME	12114 20	19/07/2023 07/08/2023		Npower - Street Light Elec June Heath Computers - 365 subs						37.58	10.00									1.88	39.46
	TOTAL INCOME	12114.20	07/08/2023		MD Landscapes - Grounds Maint							10.00				448.00					89.60	537.60
			07/08/2023		TBS Hygiene - Dog Bin Emty (3mnths)											440.00		88.50			17.70	106.20
S	pecific Earmarked Fu	inde	14/08/2023		Heath Computers - 365 subs							10.88						00.00			2.18	13.06
	Spent	Remain	14/08/2023		TBS Hygiene - Dog Bin Empty July							10.00						24.40			4.88	29.28
S/Lights	8000.00	8000.00	17/08/2023		Npower - Street Light Elec July						38.36							24.40			1.92	40.28
	8000.00	8000.00	07/09/2023		Heath Computers - 365 subs						00.00	20.00									4.00	24.00
Seating	1000.00 585.00	415.00	15/09/2023		Glasdon UK - Seat															585.00	117.00	702.00
	2000.00	2000.00	15/09/2023		Heath Computers - 365 subs							10.00									2.00	12.00
Vandalism	500.00	500.00	15/09/2023	BACS	MD Landscapes - Grounds Maint											112.00					22.40	134.40
Defib	1500.00	1500.00	15/09/2023	BACS	TBS Hygiene - Dog Bin empty													24.40			4.88	29.28
Open Spc		2000.00	29/09/2023		Npower - Street Light Electricity Sep						33.22										6.64	39.86
	10000.00	10000.00	06/10/2023		S Deluca Locum Clerk	2906.28																2906.28
	1500.00	1500.00	06/10/2023		Nark Design - 3 month webhosting							60.00										60.00
Playgrnd	2000.00	2000.00	06/10/2023		TBS Hygiene - Dog Bin Empty Sep						50.00							30.50			6.10	36.60
	Total Earmarked	35,915.00	18/10/2023		Npower - Street Light Electricity						56.06										2.80	58.86
			19/10/2023		Heath Computers - 365 subs							38.08									7.62	45.70
			19/10/2023		Heath Computers - Domain,web,wordprs MD Landscapes - Grounds Maint							650.00				112.00					130.00 22.40	780.00
General Re	000000	13.075.46	19/10/2023		MD Landscapes - Grounds Maint											224.00					44.80	268.80
General Re	0301403	13,073.40	20/11/2023		Npower - Street Light Elec Oct			<u> </u>			64.35					224.00					3.22	67.57
			22/11/2023		EALC - 2xGood Cllr Guides															9.98		9.98
			22/11/2023	BACS	EALC - Chair Training T Acton									285.00							57.00	342.00
			22/11/2023	BACS	Heath Computers - Clerks Laptop							400.00									80.00	480.00
			22/11/2023		Heath Computers - 365 & support							66.67									13.33	80.00
		I	22/11/2023		TBS Hygiene - Dog Bins Oct													24.40			4.88	29.28
			22/11/2023		TGM - Bus Stops/Notice board remov															130.00	26.00	156.00
			06/12/2023		Clearbusiness - Village Hall WIFI						70.00						456.92				0.30	456.92
			19/12/2023 15/01/2024		Npower - Street Light Elec Nov S Deluca Locum Clerk	1937.52					73.93										3.70	77.63
			15/01/2024		Heath Computers - Dec&Jan 365	1937.52						133.34									26.66	1937.52
			15/01/2024		TBS Hygiene - Nov & Dec Dog Bin Empt		<u> </u>					100.04						54.90			10.98	65.88
			15/01/2024		Thornwood GM - Remove Metal Sign													0		25.00	5.00	30.00
			15/01/2024		Walker Catering - Xmas Lunch			1					1						333.33	_0.00	66.67	400.00
		1	18/01/2024		Npower - Street Light Electric Dec						76.64										3.83	80.47
		1	29/01/2024	BACS	B Jones - Salary Jan	476.05																476.05
			19/02/2024		Npower - Street light electricity Jan						82.51										4.13	86.64
			22/02/2024		Heath Computers - Feb office 365							66.67									13.33	80.00
			22/02/2024		High Ongar Village Hall												42.50					42.50
			22/02/2024		TBS Hygeine - Dog bins Jan/Feb				L									48.80	0.00		9.76	58.56
		I	22/02/2024	BACS	Office Boss - defib training								L						250.00			250.00

RECEIPTS & PAYMENTS FOR HIGH ONGAR PARISH COUNCIL Financial Year 2023/2024 Ending 31 March 2024

INCOME							EXPENS	ES													
Date Opening Balance	£ £53,381.32	Date	Chq No.	Item	Salary Net	PAYE	insurance	Grants	elections		General Admin	Subs	Training	Audit	Ground Maint.	Village Hall	Dog Bins	S137	Other	VAT	TOTAL
Opening balance	200,001.02				_					Lighting	Aumin				Midli II.	ndii					Ľ.
		28/02/2024		S Deluca - Various expences	110.00														11.85		121.85
		28/02/2024	BACS	High Ongar Village Hall - Grant ADT												539.23					539.23
		29/02/2024	BACS	Bonnie Jones - Salary feb	476.05																476.05
		19/03/2024	DD	Npower - Street light feb						70.47										3.52	73.99
		28/03/2024	BACS	Bonnie Jones - Salary March	476.05																476.05
RECONCILIATION				·																	
(all including VAT)					6381.95		300.00			1091.52	1485.64	409.01	525.00	240.00	1120.00	1122.77	343.50	1383.33	1028.79	1073.55	16505.06
Opening Balances	53,381.32																				
Income	12,114.20																				15431.51
Less expenses of	16,505.06																				
Balanco	48,990.46																				
Dalance	40,330.40																				
	0.00.000.00																				
Lloyds 42293260	£48,990.46																				
as at 31/03/2024																					
1																					