

**MORETON, BOBBINGWORTH AND THE LAVERS
PARISH COUNCIL**

FINAL ACCOUNTS 2024/2025

**Clerk
Adriana Jones**

Financial Summary 2024/2025

We started the year with **£31,758.97** in the bank.

The precept set for 2024/2025 was £25,198.

The total income (including precept) for 2024/2025 was £28,301.90. This was against a budgeted income of £25,198 – a difference of £3,103.90. The reasons for this difference are:

- VAT refund for 23/24 of £241.05
- Bank Interest received of £1,162.85
- A training bursary from EALC of £450
- A grant of £500 from ECC Cllr McIvor for the defibrillator at Little Laver
- A grant of £500 from EALC Microgrant for the defibrillator at Little Laver
- A grant of £250 from Ride London

The total expenditure for 2024/2025 was £18,510.98 (this includes VAT of £676.46) against a budget of £23,861.96 – an underspend of £5,350.98. The main differences can be accounted for as follows:

- Underpend of £1,200 for training, however this will be placed into an earmarked reserve
- Underspend of £1,000 for Asset maintenance, however this will be placed into an earmarked reserve
- Underspend of £3,000 for Neighbourhood Plan, however this will be placed into an earmarked reserve for any future review

At the end of the financial year, HMRC wrote and advised of an overpayment of £1,329.91 on account – this was following advice received from HMRC in 2023/2024 there was an amount of £378.33 being owed to HMRC following the incorrect application of Employers Allowance in 2022/2023. The Clerk continues to investigate this matter.

As the Parish Councils income was in excess of £25,000, it is unable to declare itself exempt from the Annual Governance and Accountability Return for 2024/2025.

The S137 expenditure for 2024/2025 was £4,104.9 which included £3,500 grounds maintenance grants to the five churches in the Parish, and the purchase of safety signs for Moreton School to assist with school pick up / drop off.

The 2024/2025 bank reconciliation is as follows:

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

CASH BOOK:

Opening Balance 1 April 2024	£31,758.97
Add: Receipts in the year	£28,301.90
Less: Payments in the year	(£18,510.98)

Closing balance per cash book as of 31 March 2024	<u>£41,549.89</u>
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Unity Trust Bank account 20345570 balance 31/3/25:	£3,540.66
Unity Trust Bank account 20345583 balance 31/3/24:	£38,009.23
TOTAL:	<u>£41,549.89</u>

External Auditors Statement of Accounts for 2024/2025

	31 st March 2024	31 st March 2025
1 Balance Brought Forward	24,721	31,759
2 (+) Annual Precept	24,800	25,198
3 (+) Total other receipts	1,229	3,104
4 (-) Staff Costs	12,266	8,320
5 (-) Loan interest/capital repayments	0	0
6 (-) Total other payments	6,725	10,191
7 (=) Balances Carried forward	31,759	41,550
8 Total Cash & Investments	31,759	41,550
9 Total Fixed Assets	6,296	6,433
10 Total Borrowings	0	0

There may be rounding differences of £1

Earmarked Reserves as at 31st March 2025

Specific Earmarked Funds			
		Change	Remain
Clock	51.08		51.08
Elections	300.00	-281.04	18.96
Asset Mnt	1000.00	1000.00	2000.00
Legal	1500.00	-204.00	1296.00
War Mem	1050.00		1050.00
Contingency	2000.00		2000.00
R.London		250.00	250.00
Training		1200.00	1200.00
NP		3000.00	3000.00
Total Earmarked			10,866.04

General Reserves **30,683.85**

RECEIPTS & PAYMENTS FOR MORETON, BOBBINGWORTH AND THE LAVERS PARISH COUNCIL																								
					Financial Year 2024/2025										Ending 31 March 2025									
INCOME				EXPENSES																				
Date	£	Ref	Date	Chq No.	Item	Salary	PAYE	Insurance	S137grt	elections	Stationery	Admin	Subs	Training	Audit	Home	Defib	Travel	asset Mair	NP	IT	Other	VAT	TOTAL
Opening Balance	£31,758.97					6656.76	1663.20	460.00	3500.00	300.00	200.00	300	640.00	1200.00	200.00	520.00	500	100	1000	3000	100	3522		£
25-04-24 EFDC Precept	25198.00	P1	08/04/2024	BACS	HMRC - March 2024																			138.60
20-05-24 EALC Ride London	250.00	P2	29/04/2024	BACS	Signs Direct - Moreton School banner/st				438.29														87.66	525.95
30-05-24 HMRC Vat Return	241.05	P3	30/04/2024	BACS	A Jones - Salary April	554.73																		554.73
30-06-24 Interest 5583	292.20	P4	07/05/2024	BACS	HMRC - April PAYE		138.60																	138.60
11-07-24 EALC - Bursary Trn	450.00	P5	15/05/2024	BACS	EALC Annual Subs								416.96											416.96
30-09-24 Interest 5583	326.74	P6	15/05/2024	BACS	ECC - SAR Request prof svs Tilegate																204.00	40.80		244.80
16-10-24 EALC Defib grant	500.00	P7	15/05/2024	BACS	RCCE - Annual Subs								49.75										9.95	59.70
31-12-24 Interest 5583	301.15	P8	15/05/2024	BACS	Zurich Municipal - Annual Insurance			453.48																453.48
19-02-25 ECC Defib grant	500.00	P9	15/05/2024	BACS	RBL - Tommy Soldier																167.66	33.34		201.00
31-03-25 Interest 5583	242.76	P10	31/05/2024	BACS	A Jones - Salary May	554.73																		554.73
		P11	07/06/2024	BACS	HMRC - PAYE May		138.60																	138.60
		P12	28/06/2024	BACS	A Jones - Salary June	554.73																		554.73
		P13	30/06/2024	BACS	Unity Trust Bank - Quarterly service chg																	18.00		18.00
		P14	08/07/2024	BACS	HMRC - PAYE June		138.60																	138.60
		P15	18/07/2024	BACS	Microsoft Office 365 1 year sub (reimb)																49.99		10.00	59.99
		P16	18/07/2024	BACS	RBL - Tommy Soldier (reimb A Jones)			166.66															33.34	200.00
		P17	18/07/2024	BACS	V Bulter - Vikatechost - email hosting																46.92			46.92
		P18	18/07/2024	BACS	TheDefibPad - Pads for defib Bobbingw												130.65						26.13	156.78
		P19	31/07/2024	BACS	A Jones - Salary July	554.53																		554.53
		P20	07/08/2024	BACS	HMRC - PAYE July		138.80																	138.80
		P21	02/09/2024	BACS	A Jones - Salary Aug	554.73																		554.73
		P22	09/09/2024	BACS	HMRC - PAYE Aug		138.60																	138.60
Specific Earmarked Funds				P23	27/09/2024	BACS	EFDC - Elections 2/5			581.04														581.04
		P24	27/09/2024	BACS	A Jones - Salary Sep	554.73																		554.73
Clock	51.08	P25	30/09/2024	D/D	Unity Trust Bank - Quarterly service chg																	18.00		18.00
Elections	300.00	P26	07/10/2024	BACS	HMRC - PAYE Sep		138.60																	138.60
Asset Mnt	1000.00	P27	31/10/2024	BACS	A Jones - Salary Oct	554.53																		554.53
Legal	1500.00	P28	31/10/2024	D/D	Unity Trust Bank - Monthly Service Chq																	5.40		5.40
War Mem	1050.00	P29	06/11/2024	BACS	Magdalen Laver VH hire 9/7																	22.00		22.00
Contingen	2000.00	P30	07/11/2024	BACS	HMRC - PAYE Oct		138.80																	138.80
R.London	250.00	P31	15/11/2024	BACS	Bobbingworth PCC - Grant Grass Church				700.00															700.00
Training	1200.00	P32	15/11/2024	BACS	The Lavers PCC - Grant Grass x3 church				2100.00															2100.00
NP	3000.00	P33	15/11/2024	BACS	Moreton PCC - Grant Grass Church				700.00															700.00
		P34	15/11/2024	BACS	PKFLittlejohn - Ext Audit 23/24											210.00						42.00		252.00
		P35	15/11/2024	BACS	Val Evans Int Audit 23/24											140.04								140.04
		P36	15/11/2024	BACS	A Jones - Home Office Apr-Oct											303.31								303.31
General Reserves				P37	29/11/2024	BACS	A Jones - Salary Nov	554.73																554.73
		P38	30/11/2024	BACS	Unity Trust Bank - Monthly Service Chq																	6.00		6.00
		P39	09/11/2024	BACS	HMRC - PAYE Nov		138.60																	138.60
		P40	31/12/2024	BACS	Unity Trust Bank - Monthly Service Chq																	6.00		6.00
		P41	03/01/2025	BACS	A Jones - Salary Dec	554.73																		554.73
		P42	08/01/2025	BACS	HMRC - PAYE Dec		138.60																	138.60
		P43	16/01/2025	BACS	A Jones - Reimb Batteries defib												22.88						4.58	27.46
		P44	16/01/2025	BACS	Moreton VH - hall hire 2024																210.00			210.00
		P45	16/01/2025	BACS	E Crosbie - reimb Batteries xmas lights																8.99			8.99
		P46	16/01/2025	BACS	A Jones - Reimb expenses																	55.35		55.35
		P47	16/01/2025	BACS	British Heart Foundation - defib/cabinets												1943.32						388.66	2331.98
		P48	16/01/2025	BACS	Vikatechost - domain renewal 2 yrs																43.20			43.20
		P49	16/01/2025	BACS	ICO - Annual Subscription								40.00											40.00
		P50	31/01/2025	BACS	A Jones - Salary Jan	554.53																		554.53
		P51	31/01/2025	BACS	Unity Trust Bank - Monthly Service Chq																	6.00		6.00
		P52	07/02/2025	BACS	HMRC - PAYE Jan		138.80																	138.80
		P53	28/02/2025	BACS	A Jones - Salary Feb	554.73																		554.73
		P54	28/02/2025	BACS	Unity Trust Bank - Monthly Service Chq																	6.00		6.00
		P55	07/03/2025	BACS	HMRC - PAYE Feb		138.60																	138.60
		P56	17/03/2025	BACS	Magdalen Laver VH hire 11/3																	22.00		22.00
		P57	17/03/2025	BACS	Adriana Jones - Home office 5 months											216.67								216.67
		P58	31/03/2025	BACS	A Jones - Salary March	554.73																		554.73
		P59	31/03/2025	BACS	Unity Trust Bank - Bank Charges																	6.00		6.00
RECONCILIATION																								
(all including VAT)																								
Opening Balances	31,758.97																							
Income	28,301.90																							
Less expenses of	18,510.98																							
Balance	41,549.89																							
Unity 20345570	£3,540.66																							
Unity 20345583	£38,009.23																							
	£41,549.89																							
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