

**BRADFIELD PARISH COUNCIL**

**FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**INCOME AND EXPENDITURE**

**BALANCE SHEET**

**EXPLANATION OF SIGNIFICANT DIFFERENCES**

**SUPPORTING STATEMENTS**

**BRADFIELD PARISH COUNCIL  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

<u>2021/22</u>		<u>2022/23</u>
	<b>INCOME</b>	
248,829	Precept	252,431
0	Council Tax Support Grant	0
183	Interest on investments	3,419
90	Recreational lettings	0
10,933	Rents receivable	12,099
29,345	Cemetery Income	13,578
0	Insurance claims	0
45	Archives	42
450	Parish Seats	1,850
0	Sale of Building	0
3,120	Miscellaneous income	10,848
<u>17,853</u>	Community Infrastructure Levy	<u>29,407</u>
£310,848	<b>TOTAL INCOME</b>	£323,674
	<b>EXPENDITURE</b>	
9,546	Section 137 payments	21,365
5,073	Capital schemes	1,176
	<b>General Administration</b>	
4,465	Insurance	4,678
6,688	Light heat water, council tax and rent	6,306
5,850	Office and miscellaneous	5,075
120	Chairmans/delegates expenses	318
5,922	Professional fees	4,656
1,190	Audit Fees	1,240
22,784	Promotional expenditure	32,708
	Repairs and maintenance -	
31,629	Land and buildings incl. trees/plants	59,976
3,777	Plant and machinery	4,144
8,263	Property Maintenance	6,441
2,462	Transport costs	3,328
598	Parish Seats	585
493	Safety Equipment & Clothing	1,211
136,629	Salaries, pensions and allowances	153,044
319	Training	0
10,408	Community Infrastructure Levy	10,000
135	Bank Charges	120
<u>0</u>	Long Term Loan	<u>0</u>
£256,351	<b>TOTAL EXPENDITURE</b>	£316,371
	<b>General Fund</b>	
166,213	Balance at 1 <sup>st</sup> April 2022	189,153
<u>310,848</u>	<b>Add Total Income</b>	<u>323,674</u>
477,061		512,827
<u>256,351</u>	<b>Deduct Total Expenditure</b>	<u>316,371</u>
220,710		196,456
33,964	Transfer from Reserves	63,332
<u>(65,521)</u>	Transfer to Reserves	<u>(69,237)</u>
£189,153	Balance at 31 <sup>st</sup> March 2023	£190,551

**BRADFIELD PARISH COUNCIL  
BALANCE SHEET AT 31<sup>ST</sup> MARCH 2023**

<u>2021/22</u>		<u>2022/23</u>
£	<b>CURRENT ASSETS</b>	£
915	Stocks and stores	843
11,820	Debtors/Payments in advance	14,084
<u>529,801</u>	Bank and cash : Bradfield Parish Council	<u>534,361</u>
542,536	<b>TOTAL ASSETS</b>	549,288
	 <b>CURRENT LIABILITIES</b>	
3,103	Creditors and accruals	2,552
<u>£539,433</u>	<b>NET ASSETS</b>	<u>£546,736</u>
	 Represented by:	
189,153	General fund	190,551
	Reserves:	
338,070	Asset replacement reserve	343,910
12,210	Parish community projects	12,275
<u>£539,433</u>		<u>£546,736</u>

The above statement represents fairly the financial position of the authority as at 31<sup>st</sup> March 2023 and reflects its income and expenditure during the year.

Approved by Council .....

Signed .....  
**Chairman**
**Responsible Finance Officer**

## **BRADFIELD PARISH COUNCIL**

### **EXPLANATION OF THE SIGNIFICANT DIFFERENCES BETWEEN 2021/22 AND 2022/23 ACCOUNTS**

#### **RECEIPTS**

The accounts show a net increase of £12,826.

The principal differences being an increase in Precept of £3,602. Increases to Bank Interest £3,236, Parish Seats £1,400, Rent £1,166. Miscellaneous income increased by £7,728 due to an insurance claim at Coronation Park. Cemetery Income decreased by £15,767. Community Infrastructure Levy receipts increased by £11,554.

#### **PAYMENTS**

The accounts show a net increase of £43,605 (excluding salaries). The principal differences are:-

- a) Increases in Land & Buildings, Trees & Plants of £28,347, predominately due to new doors at the Post Office, play equipment at Dungworth, safety surfacing and associated works at Coronation Park; tree reports and associated works at all sites.
- b) Increases in Section 137 payments of £11,819, main expenditure being activities for the Queen's Platinum Jubilee, CIL expenditure, SLLP grants and working partnership increases. There were increases to Promotional & Grants of £9,924 mainly due to more activity from groups post pandemic and increases to newsletter publication.
- c) Capital Expenditure decreased by £3,897
- d) Property Maintenance decreased by £1,822

#### **STAFF COSTS**

The accounts shows a increase of £16,415.

There were pay increases to salaries as per the JNC wage negotiation, together with staffing increments. Also increases to employer pension and national insurance costs.

#### **FIXED ASSETS**

The Council hold value in the Community Assets and other Land and Buildings of some £1,413,735.

At 31<sup>st</sup> March 2023 the value of Community Assets was £405,929 and the value of other Land and Buildings was £1,007,806.

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 £1,530,687 (2021/22 £1,497,006).

## BRADFIELD PARISH COUNCIL

<b>SECTION 137 PAYMENTS COMPARISON</b>	<b>2021/22</b>	<b>2022/23</b>
	£	£
Citizens Awards	806	400
Queens Platinum Jubilee	-	419
CIL Funding – Loxley Stone	-	1,250
Grant – Friends of Stoneface	-	900
Grant - Friends of Loxley Cemetery	490	-
Working Partnership Grants:-		
Oughtibridge Gala Committee	2,000	2,280
Action for Stannington	-	5,000
Steel Valley Project	5,000	6,000
Sheffield Lakeland Landscape Partnership Community Grants:-		
Friends of Stoneface	-	1,833
Wadsley & Loxley Commoners	-	2,035
Wilder Ewden & Wharncliffe	-	1,248
East Peak Countryside Associates	1,250	-
<b>PROMOTIONAL EXPENDITURE COMPARISON</b>		
Subscriptions	3,350	2,529
Communications	896	1,201
Christmas Trees incl. installation costs	4,331	2,955
Archives	4,102	1,976
Annual Report	750	750
Newsletter	1,025	3,750
Christmas Party/Card Competition	253	663
Other Community Engagement projects	1,067	3,028
<b>Grants other than Section 137</b>		
Stannington & District Library	-	2,000
Bradfield Dungworth Friends Association	-	2,000
Friends of Loxley Valley	-	200
Oughtibridge Brass Band	-	2,000
Oughtibridge Womens FC	-	1,000
Bradfield Cricket Club	-	2,000
Wharncliffe Side Retirees Association	-	300
Worrall Environment Group	-	2,000
Bradfield Cricket Club Ladies	-	1,492
SCOFF	1,000	1,400
Oughtibridge Millennium Group	100	-
Friends of Coronation Park	2,000	-
Bradfield Festival of Music	500	-
Worrall Community Association	500	-
Friends of Glen Howe Park	900	-
Stannington Brass Band	1,910	-

**BRADFIELD PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**  
**SUPPORTING STATEMENTS**

<b>ASSETS</b>	<b>COST</b>
Movements in the year	£33,681
a) During the year the following assets were purchased:	
Community Assets	
Stone Sign – Loxley	1,250
Land & Buildings	
Xmas Lights	340
3 x Doors, Low Bradfield Post Office	5,460
Wooden Planter & Planting O/B Co-op	1,315
Fencing & Gate, Dungworth	849
Groundworks Coronation Park	7,500
Sports & Play Equipment	
Safety Surfacing–Swings & Toddler Area Coro Park	8,280
Swing Seats Coronation Park	327
Play Equipment, Dungworth	8,555
Office Fixtures & Equipment	
2 x PC’s	1,082
Dash Cam	114
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	<u>£35,072</u>
b) Assets disposed of for value during 2022/23	
Sports & Play Equipment	
Play Matting	265
Scramble Net	210
Office Fixtures & Equipment	
Kitchen Items	12
3 x Office Chairs	110
Telephone	59
Laptop	443
Computer Tower	292
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	<u>£1,391</u>
c) At 31 <sup>st</sup> March 2023, 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	

**BRADFIELD PARISH COUNCIL**

# ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

## SUPPORTING STATEMENTS

### ASSETS continued

Motor Vehicle	Civic Regalia
Stone Signs – Worrall and Loxley	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.

### DEBTS OUTSTANDING

At 31<sup>st</sup> March 2023 there were no debts outstanding and due to the Council.

### 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	£453 per month
Miss H Tingle/Ms M Packham (Tenancy transferred Feb 2023)	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 £8.82 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 31<sup>st</sup> March 2023 was £120,463.56 (electorate as at 31/03/23 13,658). Payments made amounted to £21,365.

### AGENCY WORK

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

**BRADFIELD PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**  
**SUPPORTING STATEMENTS**

**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.

**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 2022 and allocated an allowance in 2022/23 of £530.

**SALARY BANDS**

As at 31<sup>st</sup> March 2023, staff and workforce employed on a permanent basis occupied the following salary bands;

No. of staff	SCP	No. of staff	SCP
2	1	2	9
1	3	1	23
1	7	1	41

**COUNCILLORS ALLOWANCES AND EXPENSES**

Councillor	Chairman's Allowance £	Delegates Mileage/Travel £	Delegates Expenses £	Participation Basic Allows. £	Total
<b>Oughtibridge Ward</b>					
T Barrow					
N Clark					
J Morton		57.60		80.00	137.60
<b>Stannington Ward</b>					
P Baker					
M Butler		84.00		80.00	164.00
C Carter					
M Gray					
S Shepherd					
<b>Wharncliffe Side</b>					
S Bennett					
<b>Worrall Ward</b>					
S Cole					
P Ogle				80.00	80.00
V Priestley		76.00		80.00	156.00
K Southwood		52.00		80.00	132.00
<b>Totals</b>	<b>0.00</b>	<b>269.60</b>	<b>0.00</b>	<b>400.00</b>	<b>669.60</b>

\* Participation & Basic Allowances are included in the payroll