

**BRADFIELD PARISH COUNCIL**

**FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**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 2024**

<u>2022/23</u>		<u>2023/24</u>
	<b>INCOME</b>	
252,431	Precept	255,277
0	Council Tax Support Grant	0
3,419	Interest on investments	9,416
0	Recreational lettings	0
12,099	Rents receivable	12,720
13,578	Cemetery Income	18,281
0	Insurance claims	1,425
42	Archives	74
1,850	Parish Seats	0
0	Sale of Building	0
10,848	Miscellaneous income	295
<u>29,407</u>	Community Infrastructure Levy	<u>21,403</u>
£323,674	<b>TOTAL INCOME</b>	£318,891
	<b>EXPENDITURE</b>	
21,365	Section 137 payments	11,777
1,176	Capital schemes	2,469
	<b>General Administration</b>	
4,678	Insurance	5,205
6,306	Light heat water, council tax and rent	6,698
5,075	Office and miscellaneous	4,134
318	Chairmans/delegates expenses	130
4,656	Professional fees	7,953
1,240	Audit Fees	1,375
32,708	Promotional expenditure	34,891
	Repairs and maintenance -	
59,976	Land and buildings incl. trees/plants	96,596
4,144	Plant and machinery	3,168
6,441	Property Maintenance	10,302
3,328	Transport costs	4,573
585	Parish Seats	1,263
1,211	Safety Equipment & Clothing	2,483
153,044	Salaries, pensions and allowances	166,996
0	Training	158
0	Election Expenses	15,946
10,000	Community Infrastructure Levy	67,193
120	Bank Charges	120
<u>0</u>	Long Term Loan	<u>0</u>
£316,371	<b>TOTAL EXPENDITURE</b>	£443,430
	<b>General Fund</b>	
189,153	Balance at 1 <sup>st</sup> April 2023	190,551
<u>323,674</u>	<b>Add Total Income</b>	<u>318,891</u>
512,827		509,442
<u>316,371</u>	<b>Deduct Total Expenditure</b>	<u>443,430</u>
196,456		66,012
63,332	Transfer from Reserves	146,133
<u>(69,237)</u>	Transfer to Reserves	<u>(116,718)</u>
£190,551	Balance at 31 <sup>st</sup> March 2024	<u>£95,427</u>

**BRADFIELD PARISH COUNCIL  
BALANCE SHEET AT 31<sup>ST</sup> MARCH 2024**

<u>2022/23</u>		<u>2023/24</u>
£	<b>CURRENT ASSETS</b>	£
843	Stocks and stores	840
14,084	Debtors/Payments in advance	12,158
<u>534,361</u>	Bank and cash : Bradfield Parish Council	<u>418,514</u>
549,288	<b>TOTAL ASSETS</b>	431,512
	 <b>CURRENT LIABILITIES</b>	
2,552	Creditors and accruals	9,315
<u>£546,736</u>	<b>NET ASSETS</b>	<u>£422,197</u>
	 Represented by:	
190,551	General fund	95,427
	Reserves:	
343,910	Asset replacement reserve	317,177
12,275	Parish community projects	9,593
<u>£546,736</u>		<u>£422,197</u>

The above statement represents fairly the financial position of the authority as at 31<sup>st</sup> March 2024 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 2022/23 AND 2023/24 ACCOUNTS**

#### **RECEIPTS**

The accounts show a net decrease of £4,783.

The principal differences being an increase in Precept of £2,846. Increases to Bank Interest £5,997, Cemetery Income £4,703. Miscellaneous income decreased by £10,553 due to a large insurance claim in 2022/23. Parish Seats income decreased by £1,850. Community Infrastructure Levy receipts decreased by £8,004.

#### **PAYMENTS**

The accounts show a net increase of £113,107 (excluding salaries). The principal differences are:-

- a) Increases in Land & Buildings, Trees & Plants of £36,620, predominately due to new tennis court fencing at Coronation Park, complete refurbishment of the wooden steps throughout Sensicall Park and refurbishment of the entrance way to Coronation Park.
- b) Increased expenditure of £57,193 from the Community Infrastructure Levy. Various projects have been carried out across the Parish during 2023/24 utilising CIL funding which has to be spent within 5 years of its receipt from the Local Authority.
- c) Election Expenses of £15,946 were incurred during the year, the previous year there was no expenditure under this budget head.
- d) Property Maintenance increased by £3,861 mainly due to works on stone walls at Dungworth and Sensicall Park, new windows at Dungworth and work to the ramp at the Council offices.

#### **STAFF COSTS**

The accounts shows a increase of £13,952.

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 £1,462,886.

At 31<sup>st</sup> March 2024 the value of Community Assets was £405,929 and the value of other Land and Buildings was £1,056,957.

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 £1,610,250 (2022/23 £1,530,687).

## BRADFIELD PARISH COUNCIL

<b>SECTION 137 PAYMENTS COMPARISON</b>	<b>2022/23</b>	<b>2023/24</b>
	£	£
Citizens Awards	400	400
Coronation Funding for Groups	-	1,200
CIL Funding – Wharncliffe Defibrillator	-	677
Queens Platinum Jubilee	419	-
CIL Funding – Loxley Stone	1,250	-
Grant – Friends of Stoneface	900	-
Working Partnership Grants:-		
Oughtibridge Gala Committee	2,280	2,500
STAND	-	7,000
Action for Stannington	5,000	-
Steel Valley Project	6,000	-
Sheffield Lakeland Landscape Partnership Community Grants:-		
Friends of Stoneface	1,833	-
Wadsley & Loxley Commoners	2,035	-
Wilder Ewden & Wharncliffe	1,248	-
 <b>PROMOTIONAL EXPENDITURE COMPARISON</b>		
Subscriptions	2,529	2,502
Communications	1,201	928
Christmas Trees incl. installation costs	2,955	3,260
Archives	1,976	2,570
Annual Report	750	750
Newsletter	3,750	3,750
Christmas Party/Card Competition	663	462
Other Community Engagement projects	3,028	2,492
 <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	2,000
Oughtibridge Womens FC	1,000	1,500
Bradfield Cricket Club	2,000	-
Wharncliffe Side Retirees Association	300	-
Worrall Environment Group	2,000	1,500
Bradfield Cricket Club Ladies	1,492	-
SCOFF	1,400	1,835
Oughtibridge Millennium Group	-	172
Friends of Coronation Park	-	-
Bradfield Festival of Music	-	500
Stocksbridge Community Care Group	-	2,000
Supporters of Oughtibridge School	-	1,000
Friends of Stoneface	-	1,500
SUD Tenants & Residents Association	-	170
Oughtibridge WM Sports Club	-	2,000
Bolsterstone Archaeology	-	2,000
Oughtibridge Junior FC	-	2,000

**BRADFIELD PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**  
**SUPPORTING STATEMENTS**

**ASSETS** **COST**  
Movements in the year £79,563

a) During the year the following assets were purchased:

Land & Buildings

Litter Bins x 3	957
Upgrade of CCTV system – Council Offices	982
Picnic Tables x 2 – Dungworth	1,321
Access Ramp Resurfacing – Coronation Park	6,750
Refurbishment of 144 steps – Sensicall Park	14,688
New Windows – Toilets, Dungworth	795
New Doors – Toilets, Dungworth	990
New Pathworks – Toilet block, Coronation Park	3,350
Tennis Court Fencing	27,140
Handrail – Coronation Park	427

Sports & Play Equipment

Swing Seats x 3 – Coronation Park	178
Cradle Seats x 3 - Coronation Park	414
Repairs to Spinner – Coronation Park	584
Play Equipment – Dungworth	3,341
Basketball Post & Springer – Dungworth	3,119
Multiplay Unit & safety surface – Coro Park	22,193

Mowers and Other Equipment

Hozelock Hose & Cart	60
Generator	404
Hedge Trimmer	323

Office Fixtures & Equipment

Office Chair	64
Telephone/Answer Phone	32

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£88,112  
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b) Assets disposed of for value during 2023/24

Land & Buildings

Fencing, Tennis Courts – Coronation Park	8,150
Picnic Table - Dungworth	99

Office Fixtures & Equipment

Office Chair	125
Mobile Phone	74
Telephone	101

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£8,549  
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**BRADFIELD PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**  
**SUPPORTING STATEMENTS**

**ASSETS continued**

- c) At 31<sup>st</sup> March 2024, 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
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 2024 there were no debts outstanding and due to the Council.

Between 1 and 3 months	£128.58
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**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

**BRADFIELD PARISH COUNCIL  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024  
SUPPORTING STATEMENTS**

**TENANCIES**

During the year the following tenancies were held:-

**Council as Landlord**

<b>Tenant</b>	<b>Property</b>	<b>Rent</b>
Mr S Rollings & Ms P Smith	Council flat	£453 per month
Ms M Packham	Cricket View Cafe (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 £9.93 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 2024 was £135,544.50 (electorate as at 31/03/24 13,650). Payments made amounted to £11,777.

**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.

**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 2023 and allocated an allowance in 2023/24 of £530.

**SALARY BANDS**

As at 31<sup>st</sup> March 2024, staff and workforce employed on a permanent basis occupied the following salary bands;

<b>No. of staff</b>	<b>SCP</b>	<b>No. of staff</b>	<b>SCP</b>	<b>No. of staff</b>	<b>SCP</b>
2	2	1	8	1	23
1	3	2	10	1	41

**BRADFIELD PARISH COUNCIL  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024  
SUPPORTING STATEMENTS**

**COUNCILLORS ALLOWANCES AND EXPENSES**

<b>Councillor</b>	<b>Chairman's Allowance</b>	<b>Delegates Mileage/Travel</b>	<b>Delegates Expenses</b>	<b>Participation Basic Allows.</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Oughtibridge Ward</b>					
T Barrow					
N Clark					
J Morton		57.60		80.00	137.60
<b>Stannington Ward</b>					
P Baker					
C Carter					
P Roberts					
S Shepherd					
T Vickers					
<b>Wharncliffe Side</b>					
V Powell					
<b>Worrall Ward</b>					
S Cole					
L Morgan					
J Paszek					
V Priestley				80.00	80.00
K Southwood		72.00		80.00	152.00
<b>Totals</b>	<b>0.00</b>	<b>129.60</b>	<b>0.00</b>	<b>240.00</b>	<b>369.60</b>

\* Participation & Basic Allowances are included in the payroll