

BRADFIELD PARISH COUNCIL

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025**

INCOME AND EXPENDITURE

BALANCE SHEET

EXPLANATION OF SIGNIFICANT DIFFERENCES

SUPPORTING STATEMENTS

**BRADFIELD PARISH COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2025**

<u>2023/24</u>		<u>2024/25</u>
	INCOME	
255,277	Precept	258,162
0	Council Tax Support Grant	0
9,416	Interest on investments	8,200
0	Recreational lettings	0
12,720	Rents receivable	12,720
18,281	Cemetery Income	24,380
1,425	Insurance claims	0
74	Archives	165
0	Parish Seats	1,110
0	Sale of Vehicle	4,600
295	Miscellaneous income	2,983
<u>21,403</u>	Community Infrastructure Levy	<u>4,111</u>
£318,891	TOTAL INCOME	£316,431
	EXPENDITURE	
11,777	Section 137 payments	5,200
2,469	Capital schemes	38,545
	General Administration	
5,205	Insurance	5,479
6,698	Light heat water, council tax and rent	6,718
4,134	Office and miscellaneous	4,775
130	Chairmans/delegates expenses	428
7,953	Professional fees	5,666
1,375	Audit Fees	1,550
34,891	Promotional expenditure	31,199
	Repairs and maintenance -	
96,596	Land and buildings incl. trees/plants	29,571
3,168	Plant and machinery	2,894
10,302	Property Maintenance	8,252
4,573	Transport costs	4,400
1,263	Parish Seats	1,036
2,483	Safety Equipment & Clothing	924
166,996	Salaries, pensions and allowances	185,923
158	Training	819
15,946	Election Expenses	6,538
67,193	Community Infrastructure Levy	40,000
120	Bank Charges	142
<u>0</u>	Long Term Loan	<u>0</u>
£443,430	TOTAL EXPENDITURE	£380,059
	General Fund	
190,551	Balance at 1 st April 2024	95,427
<u>318,891</u>	Add Total Income	<u>316,431</u>
509,442		411,858
<u>443,430</u>	Deduct Total Expenditure	<u>380,059</u>
66,012		31,799
146,133	Transfer from Reserves	92,586
<u>(116,718)</u>	Transfer to Reserves	<u>(21,403)</u>
£95,427	Balance at 31 st March 2025	£102,982

**BRADFIELD PARISH COUNCIL
BALANCE SHEET AT 31ST MARCH 2025**

<u>2023/24</u>		<u>2024/25</u>
£	CURRENT ASSETS	£
840	Stocks and stores	954
12,158	Debtors/Payments in advance	11,250
<u>418,514</u>	Bank and cash : Bradfield Parish Council	<u>352,694</u>
431,512	TOTAL ASSETS	364,898
	 CURRENT LIABILITIES	
9,315	Creditors and accruals	6,329
<u>£422,197</u>	NET ASSETS	<u>£358,569</u>
	 Represented by:	
95,427	General fund	102,982
	Reserves:	
317,177	Asset replacement reserve	236,074
9,593	Parish community projects	19,513
<u>£422,197</u>		<u>£358,569</u>

The above statement represents fairly the financial position of the authority as at 31st March 2025 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 2023/24 AND 2024/25 ACCOUNTS

RECEIPTS

The accounts show a net decrease of £2,460.

The principal differences being an increase in Precept of £2,885. Decreases to Bank Interest £1,216, Insurance Claims £1,425. Community Infrastructure Levy receipts decreased by £17,292. Increases to receipts were due to vehicle sale £4,600, Parish Seats £1,110 and Miscellaneous Income of £2,688. Cemetery Income increased by £6,099.

PAYMENTS

The accounts show a net decrease of £82,298 (excluding salaries). The principal differences are:-

- a) Increases in Capital Schemes due to purchases of play equipment, £19,696 and new vehicle £16,640.
- b) Decreases occurred to Land & Buildings £67,025 as during 2023/24 we undertook some large refurbishment projects.
- c) Property Maintenance decreased by £2,050.
- d) Professional Fees decreased as in 2023/24 solicitors costs were incurred together with property valuations being carried out, totaling £2,900.
- e) Election Expenses decreased by £9,408.
- f) Promotional Expenditure and Section 137 expenditure decreased by £3,692 and £6,577 respectively due to less grants and working partnership funding being awarded than in the previous year.
- g) There was a decrease in expenditure from the Community Infrastructure Levy funding of £27,193.

STAFF COSTS

The accounts shows an increase of £18,927.

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 £1,475,698.

At 31st March 2025 the value of Community Assets was £405,929 and the value of other Land and Buildings was £1,069,769.

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 £1,646,441 (2023/24 £1,610,250).

BRADFIELD PARISH COUNCIL

SECTION 137 PAYMENTS COMPARISON	2023/24	2024/25
	£	£
Citizens Awards	400	300
Coronation Funding for Groups	1,200	-
CIL Funding – Wharncliffe Defibrillator	677	-
Working Partnership Grants:-		
Oughtibridge Gala Committee	2,500	-
STAND	7,000	-
Action for Stannington	-	4,900

PROMOTIONAL EXPENDITURE COMPARISON

Subscriptions	2,502	2,343
Communications	928	1,672
Christmas Trees incl. installation costs	3,260	5,466
Archives	2,570	1,902
Annual Report	750	750
Newsletter	3,750	4,525
Christmas Party/Card Competition	462	682
Other Community Engagement projects	2,492	5,594
Election Expenses	-	6,538

Grants other than Section 137

Loxley Silver Band	-	2,000
Oughtibridge Seniors Over 35's FC	-	200
SCOFF – Playground Equipment	-	2,000
Stannington Carnival	1,835	2,000
Oughtibridge Millennium Group	172	135
Bradfield Festival of Music	500	500
Friends of Stoneface	1,500	1,250
SUD Tenants & Residents Association	170	180
Oughtibridge WM Sports Club	2,000	
Bolsterstone Archaeology	2,000	
Oughtibridge Junior FC	2,000	
Oughtibridge Brass Band	2,000	
Oughtibridge Womens FC	1,500	
Worrall Environment Group	1,500	
Stocksbridge Community Care Group	2,000	
Supporters of Oughtibridge School	1,000	

BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025
SUPPORTING STATEMENTS

ASSETS	COST
Movements in the year	£36,191

a) During the year the following assets were purchased:

Land & Buildings

Stone Sculpture – Coronation Park	5,000
Stone Wall Replacement – Bowcroft Cemetery	5,624
Picnic Tables x 2	1,321
Installation of Steps – Dungworth Park	1,170

Sports & Play Equipment

Basket Swing – Dungworth Park	5,777
Adult Outdoor Gym Equipment – Coronation Park	9,900
Goal End and Safety Surfacing – Coronation Park	4,019

Motor Vehicles

Peugeot Partner	16,640
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Mowers and Other Equipment

Sthil Strimmer	293
Stiga Lawnmower	333

Office Fixtures & Equipment

Office Chair	149
Microwave - Dungworth	54
Mobile Phone for Banking	60

£50,340
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b) Assets disposed of for value during 2024/25

Land & Buildings

Litter Bin	303
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Motor Vehicles

Vauxhall Combo	10,995
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Sports & Play Equipment

Basket Swing – Dungworth Park	2,402
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Office Fixtures & Equipment

Office Chair	159
Mobile Phone	90
Portable Printer	200

£14,149
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BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025
SUPPORTING STATEMENTS

ASSETS continued

- c) At 31st March 2025, 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 31st March 2025 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

**BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025
SUPPORTING STATEMENTS**

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
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 £10.81 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 31st March 2025 was £150,810.31 (electorate as at 31/03/25 13,951). Payments made amounted to £5,200.

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 2024 and allocated an allowance in 2024/25 of £530.

SALARY BANDS

As at 31st March 2025, staff and workforce employed on a permanent basis occupied the following salary bands;

No. of staff	SCP	No. of staff	SCP	No. of staff	SCP
2	2	1	9	1	19
1	3	2	11	1	41

**BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025
SUPPORTING STATEMENTS**

COUNCILLORS ALLOWANCES AND EXPENSES

Councillor	Chairman's Allowance	Delegates Mileage/Travel	Delegates Expenses	Participation Basic Allows.	Total
	£	£	£	£	
Oughtibridge Ward					
T Barrow					
N Clark					
J Morton		54.40		80.00	134.40
Stannington Ward					
P Baker	280.00				280.00
C Carter					
P Roberts					
S Shepherd					
T Vickers		62.40		80.00	142.40
Wharncliffe Side					
V Powell				80.00	80.00
Worrall Ward					
S Cole					
J Paszek					
K Southwood		32.00		80.00	112.00
J Westwood Gray					
Totals	280.00	148.80	0.00	320.00	748.80

* Participation & Basic Allowances are included in the payroll