

**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**

### **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          | -              |
| <br><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          |
| <br><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**

| <b>ASSETS</b>                                           | <b>COST</b>    |
|---------------------------------------------------------|----------------|
| 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             |
|                                                         | -----          |
|                                                         | <b>£88,112</b> |
|                                                         | =====          |
| 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            |
|                                                         | -----          |
|                                                         | <b>£8,549</b>  |
|                                                         | =====          |

**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 |
|------------------------|---------|

**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<br>(Post Office) | £7,000 per annum |

**Council as Tenant**

|         |             |                |
|---------|-------------|----------------|
| Council | Picnic area | £100 per annum |
|---------|-------------|----------------|

**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 Allow.</b> | <b>Total</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>Wharnccliffe 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