

BRADFIELD PARISH COUNCIL

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2026**

INCOME AND EXPENDITURE

BALANCE SHEET

EXPLANATION OF SIGNIFICANT DIFFERENCES

SUPPORTING STATEMENTS

**BRADFIELD PARISH COUNCIL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2026**

<u>2024/25</u>		<u>2025/26</u>
	INCOME	
258,162	Precept	258,931
8,200	Interest on investments	5,671
0	Recreational lettings	0
12,720	Rents receivable	12,682
24,380	Cemetery Income	19,455
0	Insurance claims	0
165	Archives	126
1,110	Parish Seats	100
4,600	Sale of Vehicle	0
2,983	Miscellaneous income	9,307
<u>4,111</u>	Community Infrastructure Levy	<u>2,321</u>
£316,431	TOTAL INCOME	£308,593
	EXPENDITURE	
5,200	Section 137 payments	21,285
38,545	Capital schemes	12,418
	General Administration	
5,479	Insurance	5,757
6,718	Light heat water, council tax and rent	6,592
4,775	Office and miscellaneous	3,737
428	Chairmans/delegates expenses	688
5,666	Professional fees	28,200
1,550	Audit Fees	1,186
31,199	Promotional expenditure	40,949
	Repairs and maintenance -	
29,571	Land and buildings incl. trees/plants	33,629
2,894	Plant and machinery	3,181
8,252	Property Maintenance	9,458
4,400	Transport costs	2,464
1,036	Parish Seats	967
924	Safety Equipment & Clothing	1,201
185,923	Salaries, pensions and allowances	194,835
819	Training	944
6,538	Election Expenses	0
40,000	Community Infrastructure Levy	261
142	Bank Charges	30
<u>0</u>	Long Term Loan	<u>0</u>
£380,059	TOTAL EXPENDITURE	£367,782
	General Fund	
95,427	Balance at 1 st April 2025	102,982
<u>316,431</u>	Add Total Income	<u>308,593</u>
411,858		411,575
<u>380,059</u>	Deduct Total Expenditure	<u>367,782</u>
31,799		43,793
92,586	Transfer from Reserves	31,290
<u>(21,403)</u>	Transfer to Reserves	<u>(14,111)</u>
£102,982	Balance at 31 st March 2026	<u>£60,972</u>

**BRADFIELD PARISH COUNCIL
BALANCE SHEET AT 31ST MARCH 2026**

<u>2024/25</u>		<u>2025/26</u>
£	CURRENT ASSETS	£
954	Stocks and stores	989
11,250	Debtors/Payments in advance	19,683
<u>352,694</u>	Bank and cash : Bradfield Parish Council	<u>291,407</u>
364,898	TOTAL ASSETS	312,079
	 CURRENT LIABILITIES	
6,329	Creditors and accruals	12,699
<u>£358,569</u>	NET ASSETS	<u>£299,380</u>
	 Represented by:	
102,982	General fund	60,972
	Reserves:	
236,074	Asset replacement reserve	218,895
19,513	Parish community projects	19,513
<u>£358,569</u>		<u>£299,380</u>

The above statement represents fairly the financial position of the authority as at 31st March 2026 and reflects its income and expenditure during the year.

Approved by Council *24 June 2026*

Signed
Chairman
Responsible Finance Officer

BRADFIELD PARISH COUNCIL

EXPLANATION OF THE SIGNIFICANT DIFFERENCES BETWEEN 2024/25 AND 2025/26 ACCOUNTS

RECEIPTS

The accounts show a net decrease of £7,838.

The principal differences being an increase in Miscellaneous Receipts of £6,324 mainly due to the recharge of works to the Sewage Treatment Plant of £8,208. The larger decreases were: Bank Interest £2,529, Cemetery Income £4,925, Community Infrastructure Levy receipts £1,790. During 2024/25 a vehicle was sold resulting in £4,600 decrease in Vehicle sales budget head during 2025/26.

PAYMENTS

The accounts show a net decrease of £21,189 (excluding salaries). The principal differences are:-

- a) Decreases in Capital Schemes of £26,127 due to purchases of play equipment & new vehicle in the previous year.
- b) Election Expenses decreased by £6,538 due to there being no election in 2025/26.
- c) There was a decrease in expenditure from the Community Infrastructure Levy funding of £39,739.
- d) Land & Buildings increased by £4,058.
- e) Professional Fees increased by £22,534 mainly due to solicitors costs incurred with a contractor dispute.
- f) Promotional Expenditure and Section 137 expenditure increased by £9,750 and £16,085 respectively due to an increase in working partnership funding, grants and Christmas Illuminations contract.

STAFF COSTS

The accounts shows an increase of £8,912.

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

FIXED ASSETS

The Council hold value in the Community Assets and other Land and Buildings of some £1,490,883.

At 31st March 2026 the value of Community Assets was £405,929 and the value of other Land and Buildings was £1,084,954.

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 £1,660,975 (2024/25 £1,646,441).

BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026
SUPPORTING STATEMENTS

SECTION 137 PAYMENTS COMPARISON	2024/25	2025/26
	£	£
Citizens Awards	300	600
VE Day Funding for Groups	-	685
Working Partnership Grants:-		
Action for Stannington	4,900	3,816
Worrall Environmental Group	-	5,500
Oughtibridge Gala Committee	-	2,500
STAND	-	8,184
PROMOTIONAL EXPENDITURE COMPARISON		
Subscriptions	2,343	2,571
Communication	1,672	706
Christmas Trees incl. installation costs	5,466	14,920
Archives	1,902	1,902
Annual Report	750	750
Newsletter	4,525	4,200
Christmas Party/Card Competition	682	670
Other Community Engagement projects	5,594	1,690
Election Expenses	6,538	-
Grants other than Section 137		
Steel Valley Project	-	2,000
SCOFF – Playground Equipment	-	2,000
Stannington Carnival	2,000	2,000
Oughtibridge Millennium Group	135	135
Bradfield Festival of Music	500	500
Friends of Stoneface	1,250	1,350
Oughtibridge Brass Band	-	1,530
Friends of Glen Howe Park	-	475
East Peak Countryside CIC	-	500
Stannington Brass Band	-	850
Oughtibridge Lunch Club	-	200
Wisewood Junior FC	-	2,000
Loxley Silver Band	2,000	-
Oughtibridge Seniors Over 35's FC	200	-
SUD Tenants & Residents Association	180	-

BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026
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ASSETS	COST
Movements in the year	£14,534
a) During the year the following assets were purchased:	
Land & Buildings	
Doors & Frames – Coronation Park	2,065
Electricity Supply – Sewage Treatment Plant, Post Office	2,294
Sewage Treatment Plant – Low Bradfield Post Office	11,708
PIR Light/Alarm - Low Bradfield Post Office	411
Sports & Play Equipment	
Rope Ladder – Coronation Park	710

	£17,188
b) Assets disposed of for value during 2025/26	
Land & Buildings	
Litter Bins x 4	735
Dog Waste Bins x 2	450
Wooden Barrels	108
Office Fixtures & Equipment	
Computer Equipment	1,346
Kettle	15

	£2,654
c) At 31 st March 2026, 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.

BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026
SUPPORTING STATEMENTS

DEBTS OUTSTANDING

At 31st March 2026 the following debts were outstanding and due to the Council:-
Under 1 month £3,120

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

Mr S Rollings & Ms P Smith

Ms M Packham

Property

Council flat

Cricket View Cafe
(Post Office)

Rent

£453 per month

£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 £11.10 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 2026 was £156,443.40 (electorate as at 31/03/26 14,094). Payments made amounted to £21,285.

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.

**BRADFIELD PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2026
SUPPORTING STATEMENTS**

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 2025 and allocated an allowance in 2025/26 of £530.

SALARY BANDS

As at 31st March 2026, 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	10	1	19
1	3	2	11	1	41

COUNCILLORS ALLOWANCES AND EXPENSES

Councillor	Chairman's Allowance £	Delegates Mileage/Travel £	Delegates Expenses £	Participation Basic Allowances £	Total
Oughtibridge Ward					
T Barrow					
D Chinchin					
J Morton		70.20		80.00	150.20
Stannington Ward					
P Baker					
C Carter					
P Roberts					
S Shepherd					
T Vickers	530.00	50.85		80.00	660.85
Wharncliffe Side					
V Powell				80.00	80.00
Worrall Ward					
S Cole					
J Paszek					
K Southwood		36.45			36.45
J Westwood Gray					
Totals	530.00	157.50	0.00	240.00	927.50

* Participation & Basic Allowances are included in the payroll