FALFIELD PARISH COUNCIL

FINANCIAL MATTERS REPORT STATEMENT

Presented to the Annual Parish Council Meeting held on 19th May 2025

Contents

Report prepared on 14th May 2025

Introduction

This is a new format in order to take into account the requirements of the Councils Financial Regulations which were amended and adopted in April 2025.

During the Council meeting Councillors will approve by resolution the Bank Reconciliation displayed below which will then be signed by the Chair and Clerk.

This report also provides information on the Schedule of Payments on page 6 which again Councillors will be asked to approve by resolution for payment and/or note accordingly. The Chair will then be asked to initial the against each payment and also initial and date each supporting document.

Bank Reconciliation

The Clerk can report the following balances as of 30th April 2025 were as follows:

Balance per bank statements			
Unity Trust Current Account		£	31,775.01
Unity Trust Savings Account		£	12,961.25
Less unpresented payments		-£	300.00
	Net balances	**£**	**44,436.26**

The net balances reconcile to the cash book (receipts and payments account) as follows:

Opening Balance 1st April 2025		£	14,337.24
Add: Receipts for 2025/26		£	31,945.20
Less: Payments		£	1,846.18
	Closing Balance per cash book	**£**	**44,436.26**

The unpresented payment of £300.00 refers to the Councils renewal of its insurance premium on 1st June, approved at the April meeting and due to clear the Councils bank account on 17th May.

The Chairman and Clerk signed the Financial Report to confirm the above balances against the appropriate bank statements displayed on pages 3 and 4 of this Financial report.

Signed – Chairman: Date: 19th May 2025

Signed – Clerk & RFO: Date: 19th May 2025

Report prepared on 14th May 2025

Bank Statements

Current Account

Your Account Statement

unity trust bank
For Businesses. For Communities. For Good.
Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Date: 30/04/2025

Account Name: Falfield Parish Council

Swift Co
IBAN Nu

Sort Cod
Account

Your arranged overdraft limit is £0.00

Go Paperless! Receive your statements online and we'll notify you by SMS or email when they're available to view. Simply log into Your Online Banking and update your statement preferences or give us a call on 0345 140 1000

For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Contact Us

Call us: **0345 140 1000**
Email us: **us@unity.co.uk**
Visit us: **unity.co.uk**

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/03/2025		Balance brought forward	£0.00	£0.00	£1,375.99
01/04/2025	Faster Payment Debit	B/P to: Falfield V. Hall	£150.00	£0.00	£1,225.99
01/04/2025	Faster Payment Debit	B/P to: TPC Website	£242.00	£0.00	£983.99
17/04/2025	Direct Debit	Direct Debit (E.ON NEXT LTD)	£18.23	£0.00	£965.76

Page number 1 of 3

Statement number 018

For Businesses.
For Communities.
For Good.

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
17/04/2025	Credit	HMRC VTR	£0.00	£8,331.47	£9,297.23
30/04/2025	Faster Payment Debit	B/P to: HMRC	£99.80	£0.00	£9,197.43
30/04/2025	Faster Payment Debit	B/P to: Mr F J Carpenter	£591.62	£0.00	£8,605.81
30/04/2025	Transfer	B/P to: SLCC	£150.00	£0.00	£8,455.81
30/04/2025	Faster Payment Debit	B/P to: Parish OnLine	£64.80	£0.00	£8,391.01
30/04/2025	Faster Payment Debit	B/P to: ALCA	£223.73	£0.00	£8,167.28
30/04/2025	Credit	SOUTH GLOC COUNCIL	£0.00	£23,613.73	£31,781.01
30/04/2025	Fee	Service Charge	£6.00	£0.00	£31,775.01

Checked for Accuracy – FJC

Your Account Statement

bank

For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

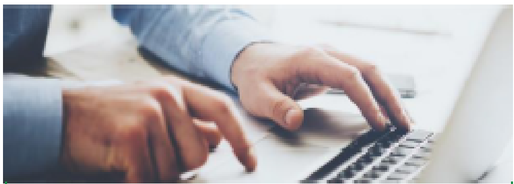
Date: 30/04/2025

Account Name: Falfield Parish Council

Swift Cod
IBAN Num

Sort Code
Account N

Go Paperless! Receive your statements online and we'll notify you by SMS or email when they're available to view. Simply log into Your Online Banking and update your statement preferences or give us a call on 0345 140 1000



The credit interest rate is 2.50% AER as of your statement date.

For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

Contact Us

Call us: **0345 140 1000**
Email us: **us@unity.co.uk**
Visit us: **unity.co.uk**

Your Instant Access account transactions:					
Date	**Type**	**Details**	**Payments Out**	**Payments In**	**Balance**
31/03/2025		Balance brought forward	£0.00	£0.00	£12,961.25

Checked for Accuracy – FJC

Report prepared on 14th May 2025

Receipts

Remittance ref	Received from	Ref to	Amount
2	South Gloucestershire Council	50% of 2025/26 Parish precept	£5,537.50
3	South Gloucestershire Council	Community Infrastructure Levy income	£ 18,076.23

Transfers

At the time of preparing this report the following transfer is being processed with the required authorisations partially completed.

Date	Amount	From	To	Authorisations completed by	
TBA	£28,000.00	Current Account	Instant Access Account	Cllr Jarvis	Cllr Gregory

Schedule of Payments

Payments requiring approval of the Council

To **RESOLVE** payment of invoice(s) having been verified by the Clerk as accurate and have either been paid prior to this meeting or are now due for payment.

D	Description	Supplier	VAT	Net	Total	Powers to spend	Initialed by Chair
12	**REDACTED FOR COUNCILLORS INFORMATION ONLY**					**LGA 1972 s112**	
13	PAYE for May 2025	HM Revenue and Customs	**0.00**	**100.00**	**100.00**	**LGA 1972 s112**	
14	South Gloucestershire Council	Grass cutting 1st quarter	**22.96**	**114.78**	**137.74**	**LGA 1972 s111**	

Following approval of the above payments two Councillors will be requested to complete authorisations through the online banking portal.

Direct Debit Payments

Payments previously made or now due

Vou	Description	Supplier	VAT	Net	Total	Date of payment made/due	Powers to spend	Initialed by Chair
11	E.on Next	April utilities	0.84	16.80	**17.64**	19/5/25	**LGA 1972 s111**	
15	Unity Trust Bank	May Service Charge	0.00	6.00	**6.00**	31/5/25	**LGA 1972 s111**	

Supporting documents for all the above payments can be found on pages 7 to 10 of this report.

As per 6.3 of the Councils Financial Regulations all payments listed in the above Schedule of payments has been examined by the Clerk for arithmetical accuracy, analysed to the appropriate expenditure heading and verified to confirm that the work, goods or services have been received, or are expected to be received following payment.

Also as per 6.8 of the Councils Financial Regulations the above Schedule of Payments following its review by the Council for compliance and, having satisfied itself authorised payments by resolution will be initialled by the Chair of the meeting.

Supporting documents confirming payments

Voucher No: 11 – E.on Next

e·on Next

Get in touch with us

eonnext.com/contact

hellobusiness@eonnext.com

0808 501 5699

Account number

A-43385301

Tax Invoice number

KI-43385301-0030

Date issued

2nd May 2025

Falfied Parish Council
Falfield Parish Council
Whitesgates
Sundayshill Lane
Falfield
Wotton Under Edge
GL12 8DQ

Invoice

for Falfied Parish Council for the supply at Falfield Village Green, Off Sundayshill Lane, Falfield, Wotton-Under-Edge, GL12 8DF.

1st April 2025 - 30th April 2025

Your charges

	Net charges	CCL	VAT	Total
Electricity	£16.80	£0.00	£0.84	£17.64
Total charges for this invoice				**£17.64**

Checked for Accuracy – FJC

On 2nd May 2025 your new balance was £17.64 DR

Payment of £17.64 will be taken by Direct Debit on or around 19 May 2025.

Your new balance includes any payments you've made and you can see these in your online account.

This Direct Debit was approved by the Council on 20th May 2024

Initialed by Chair of meeting

Report prepared on 14th May 2025

Vouchers No’s: 12 and 13 – Staff salaries and PAYE

REDACTED

Initialed by Chair of meeting

South Gloucestershire Council

South Gloucestershire Council
Badminton Road Offices
Yate
Bristol
BS37 5AF
GBR

VAT Reg No. 664 3211 52

Falfield Parish Council
Clerk & RFO, Whitegates, Sundayshill Lane, Falfield
W-U-E
Wotton-under-Edge
GL12 8DQ
GBR

Our reference	CUS000926
Date	08/05/2025
Contact	

StreetcareAdmin@southglos.gov.uk

Please contact us at income@southglos.gov.uk if you would prefer to receive your invoices by email.

INVOICE NUMBER 3900032621

IN ANY COMMUNICATION PLEASE QUOTE INVOICE NUMBER

Payment Terms	Net 14 days
Due Date	22/05/2025

Description	Quantity	Unit price	Amount	VAT
Localism service charges for grass cutting this covers the period of April, May and June 2025.	3	£ 38.26	£ 114.78	20%

VAT £ 22.96

TOTAL £ 137.74 ✓

Checked for Accuracy – FJC

PLEASE SEE METHODS OF PAYMENT DETAILS

Initialed by Chair of meeting

Report prepared on 14th May 2025

Voucher No: 15 – Unity Trust Bank

This is a monthly charge of £6.00 which is applied on the last day of each month.

Details of this payment will appear on the Current Account Bank Statement for May which will be on the Financial Matter Report Statement for June 2025.

It was noted that no formal resolution had been made for this monthly direct debit and therefore this has been added to the May agenda for approval.

This Direct Debit was approved by the Council on 20th May 2024

Initialed by Chair of meeting

Report prepared on 14th May 2025

Budget & Expenditure to date for the Financial Year ending 31st March 2026

RECEIPTS	2025/2026 BUDGET	RECEIPTS TO DATE	BALANCE
Precept Income	**11,075.00**	5,537.50	5,537.50
Grants / Donations / Bursaries	0.00	0.00	0.00
Rental (VHMC lease)	10.00	0.00	10.00
Refunds Inc. VAT 2024/25	400.00	8,331.47	-7,931.47
Interest	420.00	0.00	420.00
Unbudgeted Income	0.00	0.00	0.00
Community Infrastructure Levy	0.00	18,076.23	-18,076.23
TOTAL RECEIPTS	**11,905.00**	**31945.20**	**-1,963.97**

PAYMENTS (excluding VAT)		2024/2025 BUDGET	EXPENDITURE TO DATE	BALANCE
Salary / PAYE	Staff costs	8,485.00	1382.84	7,102.16
Expenses	Administration	339.00	12.00	327.00
	Website	249.00	242.00	7.00
	Mapping Service	55.00	54.00	1.00
	Office costs	123.24	0.00	123.24
	Travel *	0.00	0.00	0.00
Rentals	Village Hall hire	206.00	150.00	56.00
	Avon & Somerset Beat Team	30.00	0.00	30.00
	Peppercorn rent on Village Hall	10.00	0.00	10.00
Insurance & fees Inc. Audits and Solicitors	Insurance	350.00	300.00	50.00
	Internal & External Audits	420.00	0.00	420.00
Subscriptions/Training/ Meetings	ALCA & SLCC membership	379.00	373.73	5.27
	Training/Meetings *	0.00	0.00	0.00
Elections	Election costs *	0.00	0.00	0.00
Recreation & Arts	Asset replacement	0.00	0.00	0.00
	Utilities	250.00	34.16	215.84
	General maintenance of assets *	0.00	0.00	0.00
	Grass cutting (localism charge)	478.00	114.78	363.22
Donations & Section 137 payments	5 Villages Alive magazine	100.00	0.00	100.00
	Royal British Legion	77.25	0.00	77.25
	VAT paid	400.00	35.47	364.53
	TOTAL EXPENDITURE	**11,951.49**	**2698.98**	**9,252.51**

Councils Earmarked Reserves

RESERVES		BROUGHT FORWARD FROM 2024/25	2025/26 INCOME	2025/26 EXPENDITURE	2025/26 ALLOCATED	BALANCE
Expenses	Travel	281.90	0.00		0.00	281.90
Subscriptions/Training/Meetings	Training/Meetings	225.00	0.00		0.00	225.00
Elections	Election costs	3,025.00	0.00		0.00	3,025.00
Community Infrastructure Levy		12,472.87	18,076.23		4,213.20	26,335.90
	TOTAL RESERVES	**16,004.77**	**18,076.23**		**4,213.20**	**29,867.80**

Report prepared on 14th May 2025

Financial position as of 14th May 2025

The figures below include the receipts, transfers and schedule of payments detailed on page 5 of this report.

BANK STATUS AS OF 19TH MAY 2025	
Current Account	
Opening balance on 1st April 2025	**1,375.99**
Receipts	31,945.20
Payments cleared	-1,546.18
Transfers in/out Instant Access a/c	-28,000.00
Payments awaiting approval	-829.16
Payments approved but not cleared bank	-323.64
BALANCE	**2,622.21**
Instant Access Account	
Opening balance on 1st April 2025	**12,961.25**
Transfers in/out Current a/c	28,000.00
BALANCE	**40,961.25**
TOTAL CLOSING BALANCES	**43,583.46**

Community Infrastructure Levy Income

Balance brought forward on 1st April 2025	£	12,472.87
CIL income received in current Financial year	£	18,076.23
Total	**£**	**30,549.10**
Expenditure allocated		
Legal costs in relation to Village Hall lease	£	4,213.20
Payments made in 2025/26	£	-
Remaining unallocated funds	**£**	**26,335.90**

The committed outgoing figures are net of VAT unless otherwise stated.
As a reminder, CIL contributions can be spent on:

- The provision, improvement, replacement, operation or maintenance of infrastructure; or,
- Anything else that is concerned with addressing the demands that development places on it.

CIL income must be spent within five years from its initial receipt after which time any income not spent must be returned to South Gloucestershire Council. Therefore of the remaining £30,549.10 still to be spent the following amounts reach their 5 years as follows:

£ 5,168,68 before April 2028
£ 7,709.19 before April 2029
£ 18,076.23 before April 2030

Report prepared on 14th May 2025

Summary of Receipts and Payments to date for 2025/26

Receipts from 1st April 2025

Date received into bank	No	Sender (use dropdown list)	Reference to	Minute Reference		Amount Current a/c	Amount Savings a/c	Budget Item (Dropdown list)	Date received	Comments (if any)
17/04/2025	*1*	H.M. Revenue & Customs	Balance of VAT claim for 2024/25	Apr-25	1968/25.2.1.	8,331.47		HMRC - VAT refunds	17/04/2025	Covers the period from 1stApril 2024 to 31st March 2025
	2	South Gloucestershire Council	1st half of 2025/26 Parish precept			5,537.50		Precept	30/04/2025	
	2	South Gloucestershire Council	Community Infastructure Income			18,076.23		Community Infrastructure receipts	30/04/2025	
					Totals	**31,945.20**	**0.00**	**Overall Total**	**31,945.20**	

Payments made from 1st April 2025

Current status of Councils finances (which includes payments for approval at the meeting on 19th May 2025)

TO WHOM PAID (Dropdown list)	DETAILS	NET	VAT	GROSS	BUDGET ITEM (Dropdown list)	Date payment submitted for authorisation	Submit & Authorise Records Dropdown list: Request raised by	Payment authorised by		BANK STATUS Dropdown list	Date cleared on bank statement
Town & Parish Councils Website	Annual website hosting & maintenance / email hosting (2 @ £26/00	242.00	-	***242.00***	**Council website/emails**	16/03/2025	Clerk	Cllr K. Fryer	Cllr E Jarvis	**3. Cleared Bank account**	01/04/2025
Falfield Village Hall	Hall hire for the period April 2025 to March 2026	150.00	-	***150.00***	**Village Hall Hire**	16/03/2025	Clerk	Cllr K. Fryer	Cllr E Jarvis	**3. Cleared Bank account**	01/04/2025
Geoxphere / Parish Online	Mapping software subscription	54.00	10.80	***64.80***	**Mapping Software Service**	24/04/2025	Clerk	Cllr K. Fryer	Cllr I. Salt	**3. Cleared Bank account**	30/04/2025
Avon Local Councils Assoc	Annual subscription for 2025/26	223.73	-	***223.73***	**ALCA & SLCC membership**	24/04/2025	Clerk	Cllr K. Fryer	Cllr I. Salt	**3. Cleared Bank account**	30/04/2025
E.on Next	March utilities	17.36	0.87	***18.23***	**Utilities**	n/a	N/A - Direct Debit	N/A - Direct Debit	N/A - Direct Debit	**3. Cleared Bank account**	17/04/2025
Zurich Insurance	Annual insurance renewal from 1st June 2025 (£264.00 in 2024/25)	300.00	-	***300.00***	**Insurance**	24/04/2025	Clerk	Cllr K. Fryer	Cllr I. Salt	**2. Approved - awaiting clearance**	TBA
Soc of Local Council Clerks	Annual subscription for 2025/26	150.00	-	***150.00***	**ALCA & SLCC membership**	24/04/2025	Clerk	Cllr K. Fryer	Cllr I. Salt	**3. Cleared Bank account**	30/04/2025
REDACTED											
H.M. Revenue & Customs	PAYE for April (Period 1)	99.80	-	***99.80***	**Staff costs**	24/04/2025	Clerk	Cllr K. Fryer	Cllr I. Salt	**3. Cleared Bank account**	30/04/2025
Unity Trust Bank	Service charge for April	6.00	-	***6.00***	**Administration**	30/04/2025	Auto - Unity Bank	Auto - Unity Bank	Auto - Unity Bank	**3. Cleared Bank account**	30/04/2025
E.on Next	April utilities	16.80	0.84	***17.64***	**Utilities**	19/05/2025	N/A - Direct Debit	N/A - Direct Debit	N/A - Direct Debit	**2. Approved - awaiting clearance**	TBA
REDACTED											
H.M. Revenue & Customs	PAYE - May (Period 2)	100.00	-	***100.00***	**Staff costs**	14/05/2025	Clerk	TBC	TBC	**1. Awaiting Approval**	TBA
South Gloucestershire Council	Localism charges - grass cutting 1st quarter	114.78	22.96	***137.74***	**Grass cutting (localism charge)**	14/05/2025	Clerk	TBC	TBC	**1. Awaiting Approval**	TBA
Unity Trust Bank	Service charge for May	6.00	-	***6.00***	**Administration**	31/05/2025	Auto - Unity Bank	Auto - Unity Bank	Auto - Unity Bank	5. Direct Debit	TBA
		2,663.51	***35.47***	***2,698.98***							

Report prepared on 14th May 2025

Summary of projected budgeted income & expenditure for 2025/26

Summary of prejected budgeted receipts, payments and reserves for FY 2025-26 - For information only

Breakdown of Allocated/Earmarked Monies

Opening Balances as reported at 1st April 2025			
Current Account	£1,375.99		
Instant Access Account	£12,961.25		
Less outstanding payments for 2024/25 FY	£0.00		
		£ 14,337.24	
Receipts for FY 2025/26			
Annual Precept (2 x £5,537.50 on 30 Apr & 30 Sep)	£11,075.00		
Miscellaneous Receipts	£430.00		
Community Infastructure Levy (due 30.04.25)	£16,281.03		
Expected VAT refund (2024/25FY)	£8,331.47		
		£ 36,117.50	
Total Fund Available during FY 2025/26			**£ 50,454.74**
Minus:			
Budgeted Operating Expenditure - FY 2025/26	-11,472.49		
Operational Reserve - ⅔ of annual operating expenditure	-7,571.84		
		-£ 19,044.33	
Funds Available after Budget Expendutre & Operational Reserves			**£ 31,410.41**
Earmarked Reserves			
Minus			
Expenditure allocated to Council projects/grants allocated from CIL	-£ 4,213.20		
Remaining CIL for the "provision, improvement, replacement, operation or maintenance of infrastructure *	-£ 8,259.67		
		-£ 12,472.87	
			£ 18,937.54
Currently ringfenced **			
Election Expenses	-£ 3,025.00		
Travel	-£ 281.90		
Training / Meetings	-£ 255.00		
		-£ 3,561.90	
Remaining funds not reserved or allocated			**£ 15,375.64**

* funds available, but may only be spent on the "provision, improvement, replacement, operation or maintenance of infrastructure; or any thing else that is concerned with addressing the demands that development places on it".

** available, but only when vired at PC discretion and following an appropriate resolution.

Prepared 1st April 2025