



# HELSEBY PARISH COUNCIL

## Financial Report for Year Ending 31<sup>st</sup> March 2025

### RECEIPTS BY BUDGET CODE

Code	Item	Gross Income (£)
101	Parish Precept	109,040.00
102	Interest on accounts	5,498.58
103	Rent on Eccies	13,315.20
104	Grants	1,418.52
106	Helsby Community Centre	2,011.57
107	Cemetery fees	2,670.00
108	Allotment rents	2,021.50
109	Sundries	2,831.25
110	VAT recovery	10,829.08
<b>TOTAL</b>		<b>149,635.70</b>

No income from Codes 105 (Insurance claims) or 112 (Ho Ho Helsby).

### PAYMENTS BY BUDGET CODE

Code	Item	Expenditure less VAT (£)
201	Allotment maintenance	3,410.59
202	Allotment water charge	176.01
211	Cemetery repairs/renewals	1,421.05
212	Cemetery maintenance	4,789.95
213	Parks and general maintenance	15,602.61
214	Park grass cutting	3,856.30
215	Park equipment	3,287.00
218	Bedding plants	843.89
220	Maltby Triangle	33.00
222	Christmas tree	3,687.00
225	Ho Ho Helsby traffic management	500.00
227	Bridge lantern lights	1,141.53
228	Christmas illuminations	16,672.36
229	Sherwood Court land	1,477.33
230	Street furn/BT phone boxes	4,162.16
232	CC Light & heat	1,986.00
233	CC Repairs and Renewals	730.00

234	CC Water charges	472.30
235	CC Insurances	570.46
237	CC Sundries	44.38
238	Clerk's pension	3,423.61
239	Hire charges for meetings	40.00
240	Cllr/employee training	607.22
241	Salaries	44,806.41
242	Council office (service charge)	892.80
243	Admin subscriptions	3,920.04
244	Admin car allowance	210.15
245	Admin stationery	51.15
246	Postage and phone	983.06
247	Councillor's expenses	157.77
248	Internal Audit fees	363.00
249	Admin sundries	246.64
250	Remembrance Day	325.00
251	External Audit fees	420.00
252	Insurance premium	1,630.02
253	Legal & professional	3,138.00
256	Equipment	2,535.80
258	Sundries	4,717.87
261	Community Projects	3,485.00
262	Chair's allowance	93.80
265	Health & Safety, PPE, etc.	118.44
267	Helsby Newsletter	4,619.00
504*	Cemetery extension area project	3,278.18
505*	CIL payments (speed cameras)	4,676.69
519*	Average speed cameras	50,000.00
520*	Parks masterplan	4,729.60
522*	Queens Drive allotment S106	306.80
<b>TOTAL</b>		<b>204,639.97</b>

No expenditure in 2024/25 against the following cost codes: 219 (Village clock); 223 (Litter/dog/grit bins); 224 (Village awards); 226 (Average speed cameras – code deleted, funds moved to earmarked reserves); 231 (War memorial cleaning); 254 (Donations/S137); 270 (Neighbourhood Plan review); or 275 (Parish election expenses).

\* Monies spent on earmarked reserves projects = £62,991.27 (see Appendix A for full details of earmarked reserves funds).

Receipts = £149,635.70

Expenditure less VAT = £204,639.97

Expenditure less earmarked reserves expenditure = £141,648.70

**In 2024/25, there was a surplus of £7,987.00 on budgeted receipts against budgeted expenditure.**

## **BANK RECONCILIATION AS AT 31<sup>ST</sup> MARCH 2025**

Scribe balance as at 01/04/24	£249,192.31	Unity Current A/c 31.03.25	£2,671.09
plus receipts	£149,635.70	Unity Instant Acc A/c 31.03.25	£18,556.45
less payments	£216,956.16	CCLA A/c 31.03.25	£80,000.00
		Nationwide 31.03.25	£80,000.00
		<b>Bank balance @ 31/03/25</b>	<b>£181,227.54</b>
		<b>Less: U/P cheques:</b>	<b>£820.70*</b>
		<b>Less outstanding lodgements:</b>	<b>£176.39*</b>

**Scribe balance @ 31/3/25                      £181,871.85    Bank balance @ 31/03/25                      £181,871.85**

Note: Several bank accounts were closed during 2024/25 as follows: NatWest current account, NatWest savings account, Monmouthshire savings account, Co-op savings account.

\* Awaiting cheque payment for £820.70 from the Co-operative Bank following account closure on 13<sup>th</sup> March.

\* Payments outstanding on Unity Multicard.

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## **ASSETS** (see asset register for full breakdown of fixed assets)

**Total value of assets as at 31.3.24 = £221,826.65**

### **ACQUISITIONS in 2024/25**

War Memorial	£1.00
Metal barrier (Sherwood Court)	£300.00
Christmas illuminated spheres	£3,348.00
5 Christmas banners	£2,892.00
2 rectangular meeting tables	£1,295.90
8 stacking chairs	£307.90
Daffodil bench	£1,603.00
Plain black metal bench	£910.00
Lest we Forget bench	£1,611.00
South Ward community noticeboard	£840.00
<b>TOTAL</b>	<b>£13,108.80</b>

### **DISPOSALS in 2024/25**

Jubilee litter bin (Sherwood Court)	£395.00	Vandalism
2 goalposts	£615.70	End of life
Planters – large green x 10	£2,250.21	Replaced with new planters
<b>TOTAL</b>	<b>£3,260.91</b>	

**TOTAL VALUE OF ASSETS AS AT 31 MARCH 2025 = £231,674.54**

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## **LEASES**

The council leases land/property to the following organisations:

<b>Lessor</b>	<b>Purpose</b>	<b>Annual Rent</b>	<b>Year of Expiry</b>
Scout Trust Corporation	Scout / Cub Group	£1	2046
Village Produce Association	To promote home grown produce	£10	2024*
Guide Association	Brownie / Guide Group	£1	Undated
RSK Group Limited	Lease of Eccies to conduct business	£13,315	2058
Helsby Community Association	Helsby Community Centre	£1	2043

The council leases land/property from the following organisations:

<b>Lessor</b>	<b>Purpose</b>	<b>Annual Rent</b>	<b>Year of Expiry</b>
Helsby Community Sports Club	Parish office	£1	2119
Cheshire West & Chester Council	Sherwood Court	£1	2036
Cheshire West & Chester Council	Helsby Community Centre	£1	2043
Cheshire West & Chester Council	Maltby Triangle	£1	2050
Grenke Leasing	Office photocopier	£360	2028

\*New lease awaiting signature.

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## **BORROWINGS**

As at the close of business on 31<sup>st</sup> March 2025, the Council had no outstanding loans.

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## **TENANCIES**

During the year, six new Allotment Tenancy Agreements were entered into.

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## **SECTION 137 PAYMENTS**

Section 137 of the Local Government Act 1972 enables parish councils to spend up to £10.81 per elector (£10.81 x 4,219) for the benefit of people in the area on activities or projects not specifically authorised by other powers. The limit for this council in the Year Ending 31<sup>st</sup> March 2024 was £45,607.39. The council gained General Power of Competence status following the 2023 elections so S137 powers no longer apply in most cases. The council did not use S137 powers for any payments during this financial year.

Signed ..... Cllr. Chris Ellams - Chair of Helsby Parish Council

Signed ..... Claire Jones – Responsible Finance Officer

**NOTE: This report is not the Council’s statutory statement of annual accounts. For the Council’s statutory records, please refer to the Annual Governance and Accountability Return for the year ended 31 March 2025.**

## APPENDIX A: Specified Earmarked Reserves and Grants

Earmarked Reserves	Balance 31.3.23 £	Provided 2023-24 £	Usage 2023-24 £	Balance 31.3.24 £	Provided 2024-25 £	Usage 2024-25 £	Balance 31.3.25 £
Play area improvements/upgrades	32,000	9,000	0	41,000	9,000	0	50,000
Future burial provision	31,147	4,105	0	35,252	7,900	15,000 <sup>a</sup>	28,152
Public consultation	1,230	0	1,230	0	0	0	0
Sherwood Court projects	10,000	813	10,813	0	0	0	0
Queens Platinum Jubilee	606	0	606	0	0	0	0
Cemetery extension area design project	5,000	0	300	4,700	20,000 <sup>b</sup>	3,278	21,422
CIL payments	5,363	0	0	5,363	0	4,677 <sup>c</sup>	686
Cemetery garage roof	7,500	0	7,500	0	0	0	0
Wheelchair accessible roundabout	5,000	0	0	5,000	0	0	5,000
Average speed cameras	0	50,000	0	50,000	0	50,000	0
Helsby Community Centre maintenance	0	10,000	0	10,000	0	0	10,000
Parks masterplan	0	20,000	0	20,000	0	4,729	15,270
Helsby News	0	0	0	0	183 <sup>d</sup>	0	183
S106 Queens Drive allotments	0	0	0	0	1,236	307	929
<b>SUB TOTAL</b>	<b>97,846</b>	<b>93,918</b>	<b>20,449</b>	<b>171,315</b>	<b>38,319</b>	<b>77,991<sup>e</sup></b>	<b>131,642</b>

### Grants

CW&C Covid HPC	113	0	113	0	0	0	0
S106 reclaim - parish field lighting	-2,318	2,318	0	0	0	0	0
CW&C Neighbourhood Pride grant	3,925	0	3,925	0	0	0	0
<b>SUB TOTAL</b>	<b>1,720</b>	<b>2,318</b>	<b>4,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EARMARKED AND GRANTS</b>	<b>99,566</b>	<b>96,236</b>	<b>24,487</b>	<b>171,315</b>	<b>38,319</b>	<b>77,991<sup>e</sup></b>	<b>131,642</b>
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### Notes:

<sup>a</sup> £10,000 transferred from this fund to the Cemetery Extension Area project fund in November 2024 and another £5,000 in February 2025

<sup>b</sup> £5,000 transferred from general reserves in April 2024 and £10,000 transferred from Future Burial Provision fund in November 2024 and another £5,000 in February 2025

<sup>c</sup> £4,677 to be used for average speed camera project to make up the shortfall in the speed camera earmarked reserves fund

<sup>d</sup> Funds to be used for any costs associated with the Helsby News website

<sup>e</sup> £15,000 of this total was transferred to a different earmarked reserve rather than spent. Total actual earmarked reserve expenditure for 2024/25 was therefore £62,991.27.

### Levels of Reserves Spent in 2024/25

Particulars	Balance 31.3.24 £	Provided 2024-25 £	Usage 2024-25 £	Balance 31.3.25 £
General Reserves	77,877	111,317	138,965	50,230 <sup>a</sup>
Earmarked reserves/grants	171,315	38,319	77,991 <sup>b</sup>	131,642
<b>Total</b>	<b>249,192</b>	<b>149,636</b>	<b>216,956</b>	<b>181,872</b>

<sup>a</sup> The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority's General Reserve is that this should be maintained at between 3 and 12 month's Net Revenue Expenditure (Practitioners Guide, NALC, March 2021).

<sup>b</sup> £15,000 of this total was transferred to a different earmarked reserve rather than spent. Total actual earmarked reserve expenditure for 2024/25 was therefore £62,991.27.