Report on the Westerleigh Parish Council finances 2024/2025
Prepared by Sue Simmons - Responsible Finance Officer

Introduction

This report covers the financial year April 2024 - end of March 2025. The Annual Accounts have been prepared by me and an independent Internal Audit was carried out by G Smith during April 2025. These accounts include:

1. End of Year Bank Reconciliation
2. Statement of Accounts
3. Balance Sheet
4. Supporting statement & Grants
5. Earmarked carry forward balances to 25/26
6. Asset Register

The internal auditor stated "I am pleased to report that the standard of procedures within the council are once again exceptionally high. There are no issues of significance to raise in this years' audit."

Financial Performance vs Budgets

Carried forward amounts at start of year

At the start of 2024/25 the following amounts were able to be carried forward:

Cllr training	**£177.75**	
Advertising to encourage new cllrs	**£500**	
New play equipment at Westerleigh and Newman Field	**£25000**	
Bitterwell Chalet Maintenance & repairs fund	**£5990.61**	
Election costs	**£1150**	
CIL/S106 funds	**£23238.41**	
Public seat repairs	**£500**	
CIL for BINS	**£2451**	
Tree works	**£3025.92**	
LNAP	**£4168.24**	
Says Court Farm Solar Benefits	**£2552.93**	
Total brought forward into start of 2024/25	**£68754.86**	

Income

The 24/25 budget for expected income was £199570.73 including £64872.73 of CIL from developers. Actual income was £204913. The over-budget income was from an additional month of Chalet rental that had fallen into the start of April 24 and also increased bank interest after moving funds more proactively to savings accounts.

There was also a VAT refund of £28391 from the previous years' payments.

PWLB Loan

During 2020 the Parish Council had received two tranches of a £75000 PWLB loan over 15 years to enable the complete replacement of the Chalet at Bitterwell Lake. The loan repayments are wholly financed by the rental income with the excess income forming a Chalet Maintenance fund for works required. All required repayments, totalling £5863.30 were paid to the PWLB during this year. At the end of the year the outstanding agreement balance is £56843.01.

Operational Expenditure
Staff costs & Administration
The budget for salaries, staff costs and all administrative elements of the Parish Council was £76463.

The actual expenditure across the operational admin and staff cost section was £61051.

Elements of the unused administrative costs needing to be carried forward are:
Advertising (especially for new Cllrs) £475; Future Elections £2650; Office equipment £300 (Eg if a second member of staff is recruited an additional printer would be needed); £461 of the Manor Hall fund for repairs to the fabric of the building which this PC is responsible for has also been carried forward to be added to their new year fund.

It should be noted that during 2024/2025 the Parish Clerk (Rachel) & Finance Officer (Sue) roles worked side by side which had been agreed to safeguard the Parish Council's activities across two members of staff. However as the PC is moving to one member of staff combining the roles again from June 2025 the staff costs for this year will be reduced. This should be borne in mind and calculated when the next budgets are worked as if carried forward the surplus would help reduce an increase to precept.

Environment & Leisure
The 24/25 budget for Environment & Leisure operational expenditure was set at £54922 (plus carry forwards from 23/24 of £5991for the Chalet maintenance fund, and £3026 for Tree works, a total of £64439.

Actual expenditure on E & L operational costs was £48686

The year was one where only small amounts for additional repairs and works were needed across the Parish at green spaces, play areas, war memorials and on tree works. Costs at the Lake for the Portaloo, Aerator and Chalet were all under budget.

However, one expensive requirement caused by the supplier going into liquidation was the re-cladding of the Chalet due to a manufacturing fault. Reserves totalling £16500 had to be used for the main contractor with associated works paid from the Chalet fund. ***It should be noted that £2150 of the Chalet fund is still allocated in 25/26 for the outstanding completion of this project.***

The largest expenses were £13235 for grass cutting, £5971 for bin emptying, and £4464 for maintenance and inspection of play equipment.

The following amounts will be carried forward: £500 for upkeep of public seats; £871for Tree works; £125 for repairs to The Pound, £500 for War memorial cleaning and £7694 for the Chalet maintenance fund.

The finances show good budgeting, and spending on administration & operational items was largely as expected.

Community Benefit pots, grants & projects

During 24/25 benefit funds were received which meant the Community Benefit pots were made up of:

- Parish Council General Power of Competence Grants £20000 – for grants to local organisations – of which £13323 was given out. *That means almost £7k of available funding wasn't accessed by local groups*.

- The 2024 CIL amount of £64872 meant the total with carry forward funds was £115562 this is money from developers paying S106 to SGC – predominantly from Blackberry Park and with a rolling five year window to spend. At the start of the year £25k of this was earmarked for play equipment and new equipment was installed at Westerleigh Playing field. £5067 was a contribution to Youth Club, and £2451 for the ongoing bin replacement and update project.

- Says Court Solar Farm benefit – after receiving the start of year top up (£19800) the total stood at £22353 plus £4168 for the Local Nature Action Plan. This money funds the School Holiday Activity days provided by Swift Sports Coaching which during 24/25 cost £8875 and included a Christmas party for the first time.

A full list of projects and grants completed during 24/25 are included in the annual accounts totalling £45887.16 a much lower amount than in the previous year due to projects being carried forward into 25/26.

GRANTS AWARDED & COMMUNITY PROJECTS

General Power of Competence (GPoC) PAYMENTS 2024/2025			
	Signs for Parisis Path	£	394.00
	Easy latch gate openers	£	92.30
GRANT	Warm space Jan/Feb	£	78.59
GRANT	Fun Day 2025	£	900.00
GRANT	Railings behind Westerleigh Village Hall	£	900.00
GRANT	Westerleigh N'hood Watch Newsletter & A boards	£	543.40
GRANT	Gt Western Air Ambulance Charity	£	6,600.00
GRANT	Bristol & Weston Hospitals Charity	£	215.00
GRANT	St Peters Hospice	£	1,500.00
GRANT	Paul's Place Charity	£	1,000.00
GRANT	The Brightwell MS Therapy Centre	£	200.00
GRANT	Fun Day 2024	£	900.00
	TOTAL	**£**	**13,323.29**

SAYS COURT FARM COMMUNITY BENEFIT ITEMS 2024/2025			
	Swift Childrens holiday activity days	£	8,400.00
	Swift Childrens Xmas Party	£	475.00
LNAP	Planting behind WVH	£	250.00
LNAP	Hedgehog items for fun day & Manor school fair	£	149.09
	Total	**£**	**9,274.09**
FROM S106/CIL BENEFIT 2024/2025			
GRANT	AFC Westerleigh - training & match balls	£	177.00
GRANT	Westerleigh Village Hall - window blinds	£	800.00
GRANT	Westerleigh Village Hall - main gates	£	1,225.00
GRANT	Citizens Advice Bureau	£	2,000.00
GRANT	Coalpit Heath cricket Club (Pitch)	£	925.00
GRANT	Westerleigh Village Hall - car park marking	£	500.00
GRANT	Green Community Travel	£	207.95
	DEFIB at CHCC	£	2,314.95
	Signage for Mafeking defib	£	20.00
	6 Bleed kits	£	1,194.00
	Paths at Bitterwell lake	£	239.76
	Fish audit & digger hire	£	1,067.00
	Westerleigh playing field new equipment	£	6,293.50
	BIN update project	£	1,259.00
	Youth Club Provision at FC PC	£	5,066.62
	Total	**£**	**23,289.78**

Total Grants & Community Benefits IN 2024/2025	**£**	**45,887.16**

Whilst it is quite normal that projects and expenditure span more than one year and it is prudent to 'save' and plan in order to avoid 'shocks' to expenditure budget that could impact on residents through the precept the new RFO needs to be aware of the 5 year rolling time limit on CIL funds.

Included in the Parish Councils bank balances of £234967 at year end (31.3.25) there is £109519.44 of grant & community benefit pots being carried forward with £43761 to be added during 25/26 including almost £24k more from s106 predominantly the final Blackberry Park payment. In addition the Parish Council has once again earmarked £10000 for small grants to local organisations, so we encourage local community groups and organisations to contact us with their project funding needs.

Looking to the year ahead....

Benefit Projects for 2025/2026

From the pots mentioned above plans already include:

- Childrens Holiday Activity Days in all school holidays run by Swift Sports Coaching
- New play equipment at Newman Field
- Continued improvements at Bitterwell Lake
- Local Nature Action Plan
- Completion of replacement bin project and new bins where needed
- Funding help for Frampton Cotterell Youth club activities

....among many other ideas coming from our Parish Councillors and residents

Many more ideas are required for the Community Benefit funds and ideas are welcomed from groups and also new Parish Councillors with ideas for the Parish they live in.

Bank balances and Reserves

The budget for income and expenditure and the plans shown above for 2025/2026 alongside the starting bank balances of around £250,000 (including VAT refund) indicate that the Parish Councils free reserves are now £132k

Some reserves are for emergencies, locum staff cover for sickness absence, redundancies, or other unforeseen circumstances such as the render issue at Bitterwell Chalet. Guidelines indicate that a Parish Council should have reserves equal to one years precept something to keep an eye on as they have increased. However my feeling is that incoming community benefits may reduce in the next few years so more reserves should be used for funding community improvements whilst maintaining a reasonable contingency fund.

Precept

The Parish Council budget for 25/26 enabled the PC to keep the precept increase down to 3.3% lower than the previous year 24/25 increase of 3.6%.

Summary

The report above outlines the 24/25 financial year just passed and an outline of the 25/26 year to come. The Parish Council has recognised the difficulties faced with cost of living increases and set the smallest precept it can to maintain services.

The Internal Audit has found the standards of the Councils financial procedures to be exceptionally high with no significant areas of concern. This PC has money available for suitable grant applications or for unplanned emergency works or situations.

I therefore commend the accounts for last year to the Parish Council for approval, and as Finance Officer I am comfortable that a sound budget is in place for the coming year.

As this is my final meeting as RFO I would like to thank the Cllrs for all their support over my 8 years here, and for their contributions to their community. Without Parish Councillors non of the amazing projects and grants mentioned above would happen.

S Simmons Responsible Financial Officer May 2025