

Longhirst Parish Council		
Budget Codes		
INCOME - 1		
Code	Heading	Notes
-	0 Precept	From NCC
-	1 Interest	Interest on deposit a/c
-	2 VAT reclaim	VAT reclaim
-	3 Other- Field	Football Field
EXPENDITURE - 2		
Code	Heading	Notes
-	0 Salary costs	Clerk, inc PAYE
-	0 Employment costs	Mileage
	<u>All other:</u>	
1	1 Fees	PC insurance, NALC membership, audit, etc
2	2 Office - postage etc	Stationery, postage, etc
2	2 Office - training	Formal / informal
3	3 Maintenance	Bus shelters, woodland, etc
4	4 Asset purchase	Street furniture, etc
5	5 Donations	Church, etc
6	6 Misc payment	

Longhirst Parish Council			
Summary of Parish Council Accounts 2023/24 - year ended 31 March 2024			
Prepared by the RFO/Clerk (Helyn Douglas)			
Deposit a/c			
Opening balance as at 01 Apr 23		5,483.10	(1)
Income		126.62	(2)
- Interest earned during 23/24	126.62		(3)
- Other income - none	0.00		
All income		5,609.72	(4)
			opening bal (1) + inc (2)
Transfer from current to deposit a/c		9,000.00	(5)
			internal transfer
Closing balance at 31 Mar 24		14,609.72	(6)
Current a/c			
Opening balance as at 01 Apr 23		8,509.23	(7)
Income		8,703.03	(8)
- Precept income from NCC	8,000.00		(9)
- Other income	703.03		(10)
All income		17,212.26	(11)
			opening bal (7) + inc (8)
Staff costs		2,011.32	(12)
Other costs		3,715.00	(13)
- 1 Fees	1,433.44		
- 2 Office - general	131.39		
- 2 Office - training	39.22		
- 3 Maintenance	41.70		
- 4 Asset purchase	106.00		
- 5 Donations	1,963.25		
All costs		5,726.32	(14)
			staff costs (11) + other costs (12)
Transfer from current to deposit a/c		9,000.00	(15)
			internal transfer
Closing balance at 31 Mar 2024		2,485.94	(16)
			all inc (10) - all costs (13)
Closing balance on both a/cs at end of 23/24		17,095.66	(17)
			closing bal dep (6) + closing bal inc (14)
Opening balance both a/cs		13,992.33	(1+7)
Income from Precept		8,000.00	(9)
Income for both a/cs (exc precept) since open bal		829.65	(2+10)
Expenditure on staff costs		2,011.32	(12)
Loans		0.00	
Expenditure on other costs		3,715.00	(13)
Balance both a/cs		17,095.66	(1+2+3)-(4+5+6)
		17,095.66	(16)
			AGAR Box 8

Longhirst Parish Council

SECTION 2, P6 - Accounting Statement 2023/24 (draft)

		Year Ending		Notes & Guidance	Notes for auditors
		31 Mar 23	31 Mar 24		
1	Balances brought forward	10,981	13,992	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree with box 7 previous year.	
2	(+) Precept or Rates & Levies	7,500	8,000	Total amount of precept (or IDBs) rates and levies received or receivable in the year. Exclude any grants received.	
3	(+) Total Other Receipts	861	830	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4	(-) Staff Costs	1,889	2,011	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employers and employees), pension contributions and employment expenses.	
5	(-) Loan interest / capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).	
6	(-) All Other Payments	3,460	3,715	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). Expenditure less: staff costs + loans	
7	(=) Balances Carried Forward	13,992	17,096	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8	Total value of cash and short term investments	13,992	17,096	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation.	
9	Total fixed assets plus long term investments and assets	54,475	54,325	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March.	
10	Total Borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (inc PWLB).	
11	(For Local Councils Only) Disclosure note re Trust Funds (inc Charitable)	n/a	n/a	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. NB The figures in the accounting statements above do not include any Trust transactions	
		n/a	n/a		

Longhirst Parish Council		
Exemption Certificate 2023/24		
See Page 3 of the AGAR for the full text		
The Parish Council certifies that during the financial year 23/24, the higher of the authority's gross income for the year or gross annual expenditure did not exceed £25,000:		
Annual gross income (all income, inc precept) for the authority during 23/24	8,703	(2) + (8)
Annual gross expenditure for the authority during 23/24	5,726	(13)

Longhirst Parish Council						
Transactions by date Current a/c						
	Opening balance	8,509.23				
	Total income	8,703.03				
	Total expenditure	5,726.32				
	Total transfers	9,000.00				
	Closing balance	2,485.94				
EXPENDITURE 23/24						
				Authorisations list (pre-approved) 23/24 - see mins 02 Mar 23, item 7.3		
Salary						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
04	0	17/04/2023	SO	H Douglas PAY	123.12	
09	0	15/05/2023	SO	H Douglas PAY	123.12	
16	0	15/06/2023	SO	H Douglas PAY	123.10	
19	0	17/07/2023	SO	H Douglas PAY	123.10	
25	0	15/08/2023	SO	H Douglas PAY	123.10	
31	0	15/09/2023	SO	H Douglas PAY	123.10	
35	0	16/10/2023	SO	H Douglas PAY	123.10	
39	0	15/11/2023	SO	H Douglas PAY	123.10	
43	0	15/12/2023	SO	H Douglas PAY	123.10	
51	0	15/01/2024	SO	H Douglas PAY	135.77	
56	0	15/02/2024	SO	H Douglas PAY	135.78	
60	0	15/03/2024	SO	H Douglas PAY	135.78	
53	0	15/01/2024	FPO	HELYN DOUGLAS Back pay	93.81	
03	0	17/04/2023	SO	HMRC PAYE	30.78	
08	0	15/05/2023	SO	HMRC PAYE	30.78	
15	0	15/06/2023	SO	HMRC PAYE	30.78	
24	0	15/08/2023	SO	HMRC PAYE	30.80	
26	0	18/08/2023	FPO	HMRC PAYE	30.80	
30	0	15/09/2023	SO	HMRC PAYE	30.80	
34	0	16/10/2023	SO	HMRC PAYE	30.80	
38	0	15/11/2023	SO	HMRC PAYE	30.80	
42	0	15/12/2023	SO	HMRC PAYE	30.80	
50	0	15/01/2024	SO	HMRC PAYE	33.95	
52	0	15/01/2024	FPO	HMRC PAYE (ref back pay)	23.25	
55	0	15/02/2024	SO	HMRC PAYE	33.95	
59	0	15/03/2024	SO	HMRC PAYE	33.95	
						2,011.52
Fees						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
20	1	19/07/2023	FPO	Internal auditor gift 22-23 (reimbursed to H Douglas)	40.00	
06	1	30/04/2023	FPO	Internal auditor gift 21-22 (reimbursed to H Douglas)	30.00	
05	1	17/04/2023	FPO	NALC membership & website fee NALC087 23/24	208.47	
22	1	25/07/2023	FPO	SLCC Membership fee HDouglas1003281	112.00	
21	1	21/07/2023	DD	ICO data protection registration fee: ZA605068	35.00	
17	1	24/06/2023	FPO	LONGHRST PARISH ASSOCIATION Room hire	92.00	
44	1	21/12/2023	FPO	LONGHRST PARISH ASSOCIATION Inv 202339 room hire	293.00	
14	1	03/06/2023	FPO	BHB Ltd LC002170, Parish Council Insurance	544.97	
02	1	06/04/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
07	1	05/05/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
13	1	01/06/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
18	1	06/07/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
23	1	04/08/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
29	1	01/09/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
33	1	05/10/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
37	1	06/11/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
41	1	04/12/2023	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
47	1	02/01/2024	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
48	1	05/01/2024	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
54	1	05/02/2024	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
58	1	29/02/2024	DD	GOCARDLESS.NETWEAVER website hosting	6.00	
						1,433.44
Office						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
57	2	18/02/2024	FPO	Printing (reimbursed to H Douglas)	20.44	
?	2	31/03/2024	FPO	Postage (£6.05) Mileage (£1.44) (reimbursed to H Douglas)	7.49	
12	2	23/05/2023	FPO	Woodhorn Archives copying legal docs £50.50; refreshments comm event £52.96 (reimbursed to P Coates)	103.46	
						131.39
Training						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
01	2	03/04/2023	FPO	C Marr, NALC, 29 Mar 23 - Emergency Planning	39.22	
						39.22
Maintenance						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
49	3	13/01/2024	FPO	JA Gordon & Co S16681 verge cutting	41.70	
						41.70
Asset purchase						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
10	4	20/05/2023	FPO	NCC 409051-261369, safety signage for litter pickers	106.00	
						106.00
Donations Section 137						
				Max spend allowed: £9.93 (23/24) x 391 electors (elecrol roll 01 Apr 23) = £3882.63		
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
11	5	20/05/2023	FPO	Longhirst Parish Assoc 202320 cabling for defibrillator	510.00	
32	5	26/09/2023	FPO	Flowers for J Mills widow (reimbursed to P Coates)	21.00	
45	5	21/12/2023	FPO	Longhirst Wildlife & Community Trust annual donation	100.00	
46	5	22/12/2023	FPO	ST JOHNS CHURCH DONATION to grass cutting	660.00	
40	5	30/11/2023	FPO	Ulgham Community Benefit Soc Ltd, shares ref The Forge	500.00	
28	5	25/08/2023	FPO	Diabetes Team donation, ref I Thompson (reimbursed to H Douglas)	100.00	
27	5	25/08/2023	FPO	Mountain Rescue donation, ref J Mills (reimbursed to H Douglas)	50.00	
36	5	20/10/2023	FPO	RBL 31269073 Remembrance Wreath (reimbursed to H Douglas)	22.25	
						1,963.25
Total expenditure					5,726.32	
Transfers to deposit a/c						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
-	-	02/09/2023	TFR	TO Business Instant Access	9,000.00	
						9,000.00
INCOME 23/24						
Precept						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
A	0	06/04/2023	DC	NCC Precept #1		4,000.00
D	0	08/09/2023	DC	NCC Precept #2		4,000.00
						8,000.00
Other income						
Refs	Code	Transaction date	Trans type	Transaction description	Expenditure	Income
B	3	18/05/2023	FPI	JORDON JEHSON JORDON, Field Tenancy Lease		574.00
C	2	24/08/2023	DC	HMRC VAT Reclaim (VAT 126 regs)		129.03
						703.03
Total Income						8,703.03

Longhirst Parish Council						
Transactions by date Current a/c						
	Opening balance		8,509.23			
	Total expenditure		14,726.32			
	Total income		8,703.03			
	Closing balance		2,485.94			
Refs	Transaction date	Transaction Type	Transaction description	Debit amount	Credit amount	Invoice
01	03/04/2023	FPO	Dr Christopher Marr NALC, 29 Mar 23	39.22		6215530069
02	06/04/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
03	17/04/2023	SO	HMRC Cumbernauld 120/JA67876	30.78		
04	17/04/2023	SO	H Douglas PAY	123.12		
05	17/04/2023	FPO	Northumberland Association of Local Co NALC087 23/24	208.47		NALC 087 23/24
06	30/04/2023	FPO	HELYN DOUGLAS Audit int 21-22	30.00		Y1J6575202ZP6QAC5QKH
07	05/05/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
08	15/05/2023	SO	HMRC Cumbernauld 120/JA67876	30.78		
09	15/05/2023	SO	H Douglas PAY	123.12		
10	20/05/2023	FPO	NCC 409051-261369, safety signage for litter pickers	106.00		261369
11	20/05/2023	FPO	LONGHIRST PARISH ASSOCIATION Donation 202320	510.00		202320
12	23/05/2023	FPO	P Coates Reimbursement	103.46		Receipts
13	01/06/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
14	01/06/2023	FPO	BHIB Ltd LCO02170	544.97		LCO02170
15	15/06/2023	SO	HMRC Cumbernauld 120/JA67876	30.78		
16	15/06/2023	SO	H Douglas PAY	123.10		
17	24/06/2023	FPO	LONGHIRST PARISH ASSOCIATION Room hire	92.00		202320
18	06/07/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
19	17/07/2023	SO	H Douglas PAY	123.10		
20	19/07/2023	FPO	HELYN DOUGLAS Audit 22-23	40.00		
21	21/07/2023	DD	ICO REFERENCE: ZA605068	35.00		
22	25/07/2023	FPO	SLCC HDouglas1003281	112.00		MEM244705-1
23	04/08/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
24	15/08/2023	SO	HMRC Cumbernauld 120/JA67876	30.80		
25	15/08/2023	SO	H Douglas PAY	123.10		
26	18/08/2023	FPO	HMRC CUMBERNAULD 120/JA67876	30.80		
27	25/08/2023	FPO	HELYN DOUGLAS Mountain Rescue	50.00		
28	25/08/2023	FPO	HELYN DOUGLAS Diabetes Team	100.00		
29	01/09/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
-	02/09/2023	TFR	TO Business Instant Access	9,000.00		
30	15/09/2023	SO	HMRC Cumbernauld 120/JA67876	30.80		
31	15/09/2023	SO	H Douglas PAY	123.10		
32	26/09/2023	FPO	P Coates Flowers	21.00		
33	05/10/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
34	16/10/2023	SO	HMRC Cumbernauld 120/JA67876	30.80		
35	16/10/2023	SO	H Douglas PAY	123.10		
36	20/10/2023	FPO	HELYN DOUGLAS RBL 31269073 Remembrance Wreath	22.25		31269073
37	06/11/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
38	15/11/2023	SO	HMRC Cumbernauld 120/JA67876	30.80		
39	15/11/2023	SO	H Douglas PAY	123.10		
40	30/11/2023	FPO	Ulgham Community Benefit Soc Ltd, shares The Forge	500.00		
41	04/12/2023	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
42	15/12/2023	SO	HMRC Cumbernauld 120/JA67876	30.80		
43	15/12/2023	SO	H Douglas PAY	123.10		
44	21/12/2023	FPO	LONGHIRST PARISH ASSOCIATION Inv 202339	293.00		202339
45	21/12/2023	FPO	Longhirst Wildlife & Community Trust DONATION	100.00		
46	22/12/2023	FPO	ST JOHNS CHURCH DONATION	660.00		
47	02/01/2024	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
48	05/01/2024	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
49	13/01/2024	FPO	JA Gordon & Co SI6681	41.70		
50	15/01/2024	SO	HMRC Cumbernauld 120/JA67876	33.95		
51	15/01/2024	SO	H Douglas PAY	135.77		
52	15/01/2024	FPO	HMRC CUMBERNAULD 120/JA67876	23.25		
53	15/01/2024	FPO	HELYN DOUGLAS Back pay	93.81		
54	05/02/2024	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
55	15/02/2024	SO	HMRC Cumbernauld 120/JA67876	33.95		
56	15/02/2024	SO	H Douglas PAY	135.78		
57	18/02/2024	FPO	HELYN DOUGLAS Printing	20.44		
58	29/02/2024	DD	GOCARDLESS REFERENCE: NETWEAVER-TGA59KGQ	6.00		
59	15/03/2024	SO	HMRC Cumbernauld 120/JA67876	33.95		
60	15/03/2024	SO	H Douglas PAY	135.78		
61	31/03/2024	FPO	H Douglas Office (postage & mileage)	7.49		
A	06/04/2023	DC	NCC PAYMENTS ACCOU REFERENCE: 5187913		4,000.00	
B	18/05/2023	FPI	JORDON JE+SON JORDON		574.00	
C	24/08/2023	DC	HMRC VTR REFERENCE: XJV126000111550		129.03	
D	08/09/2023	DC	NCC PAYMENTS ACCOU REFERENCE: 5273450		4,000.00	
				14,726.32	8,703.03	

Longhirst Parish Council				
Transactions by date Deposit a/c				
Opening balance	5,483.10			
Total expenditure	0.00			
Total interest	126.62			
Total transfer	9,000.00			
Closing balance	14,609.72			
Transaction date	Transaction Type	Transaction description	Debit amount	Credit amount
10/04/2023	INT	CREDIT INTEREST		4.18
10/05/2023	INT	CREDIT INTEREST		4.05
10/06/2023	INT	CREDIT INTEREST		4.19
10/07/2023	INT	CREDIT INTEREST		4.05
10/08/2023	INT	CREDIT INTEREST		4.39
02/09/2023	TFR	FROM LPC Club,Charity And Trust Account		9,000.00
10/09/2023	INT	CREDIT INTEREST		6.95
10/10/2023	INT	CREDIT INTEREST		12.47
10/11/2023	INT	CREDIT INTEREST		14.49
10/12/2023	INT	CREDIT INTEREST		17.81
10/01/2024	INT	CREDIT INTEREST		18.41
10/02/2024	INT	CREDIT INTEREST		18.40
10/03/2024	INT	CREDIT INTEREST		17.23
			Total	9,126.62
			Net interest earned	126.62

Explanation of variances – pro forma

Name of smaller authority: **Longhirst Parish Council**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2022/23	2023/24	Variance	Variance					Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
	£	£	£	%							
1 Balances Brought Forward	10,981	13,992								Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this	
2 Precept or Rates and Levies	7,500	8,000	500	6.67%	0	1	0	NO			
3 Total Other Receipts	861	830	-31	3.64%	0	0	0	NO			
4 Staff Costs	1,889	2,011	122	6.48%	0	0	0	NO			
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	0	0	NO			
6 All Other Payments	3,460	3,715	255	7.37%	0	1	0	NO			
7 Balances Carried Forward	13,992	17,096						YES	VARIANCE EXPLANATION NOT REQUIRED	EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	
8 Total Cash and Short Term Investments	13,992	17,096							VARIANCE EXPLANATION NOT REQUIRED		
9 Total Fixed Assets plus Other Long Term Investments and Assets	54,475	54,325	-150	0.28%	0	0	0	NO			
10 Total Borrowings	0	0	0	0.00%	0	0	0	NO			
	Rounding errors of up to £2 are tolerable										
	Variances of £200 or less are tolerable										
	BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)										

Explanation for 'high' reserves					
(Please complete the highlighted boxes.)					
Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:					
LONGHIRST PARISH COUNCIL (NORTHUMBERLAND)					
			£	£	£
Earmarked reserves:					
Community rubbish skips	Reserve 1		1000		Skip hire for 'waste anmensty' x3 @£c333 each
Longhirst Hall 200-yr celebration	Reserve 2		1000		General amount set aside for marquee hire, refreshments, etc
Fit projector at Longhirst Village Hall	Reserve 3		2000		Fit ceiling mounted projector & screen to improve village hall facilities
Ashington Road contrib to County Council	Reserve 4		2000		Contribution to drainage repairs to alleviate flooding
Paddock Wood path improvements	Reserve 5		5000		Lay path surfaces/cut back overgrown trees to improve access
War Memorial area improvements	Reserve 6		1000		Repair tarmacked surface, repair/replace planters, seats etc
Unscheduled election costs	Reserve 7		4000		Estimated amount
				16000	
General reserve			1096		
Total reserves (must agree to Box 7)					17096