

## Deene and Deenethorpe Parish Council

### RECEIPTS, PAYMENTS AND BUDGET FOR THE YEAR ENDED 31st MARCH 2014

Budget



- Summary of the budget

Budget control



- Analysis of actual income & expenditure against budgets

Payments & Receipts



- Day book detailing all income and outgoings

Balances



- A bank & budget reconciliation

Audit summary




- Summary of information for audit form



**BUDGET APRIL 2013 TO MAR 2014**

<b>OUTGOINGS</b>	<b>General administration :</b>	Salary	1,000.00			
		Village hall hire / grant	60.00	(part res)		
		Charitable donations /	300.00	(part res)		
		Contingency				
		NALC / Subscriptions /	250.00			
		Misc stationery / exps				
		Landscaping	-			
		Audit	50.00			
		Insurance	185.00			
		election	-			
		Jubilee	-	(res)		
				<u>1,845.00</u>		
	<b>S 137 allowance</b> - for whole community benefit not allowed under any other power		-			
	<b>Capital schemes</b>		-	-		
	<b>Running costs :</b>	Grass cutting	875.00			
			<u>875.00</u>		<b>TOTAL</b>	<u><u>2,720.00</u></u>
	<b>From Reserves</b>					
			<u>1,209.00</u>		<b>Incl res</b>	<u><u>3,929.00</u></u> <b>TOTAL OUTGOINGS</b>
<b>INCOME</b>	<b>Precept</b>		3,750.00	<u>3,750.00</u>		
	<b>Burial ground maintenance</b>				<b>TOTAL</b>	<b>3,750.00</b> <b>Income</b>
	<b>From Reserves</b>	General reserve	179.00			
					<b>Incl res</b>	<u><u>3,929.00</u></u> <b>TOTAL FUND</b>
					<b>Balance</b>	<u><u>-</u></u>

Deene Deenethorpe Parish Council Accounts for Audit y/e 31 March 2014

 <b>Outgoings</b>	<b>Budgeted Figures</b> 2013-14	<b>UNAUDITED</b> receipts / payments <b>To Date</b>	<b>Over / Under</b> <b>budget</b>		<b>2014/15</b> <b>Suggestion</b>
Salary	1,000.00	1,400.50	400.50	Salary	2,610.00
Premises hire	60.00	11.40	48.60	Premises hire	90.00
Charitable donations / Contingency	300.00	-	300.00	Charitable donations / Contingency	300.00
NALC / Subscriptions / Misc stationery / exp	250.00	428.43	178.43	NALC / Subscriptions / Misc stationery / exps	250.00
Audit	50.00	50.00	0.00	Audit	150.00
Insurance	185.00	153.62	31.38	Insurance	185.00
election	-	-	0.00	Election reserves	50.00
Jubilee	-	-	0.00	Misc	0.00
Grass cutting	875.00	875.00	0.00	Grass cutting	900.00
<b>General admin total</b>	<b>1,845.00</b>	<b>2,043.95</b>	<b>198.95</b>	General Admin	225.00
<b>Running Costs total</b>	<b>875.00</b>	<b>875.00</b>	0.00	Running Costs	
Sub total	<b>2,720.00</b>	<b>2,918.95</b>	<b>198.95</b>	To reserves	400.00
<b>Reserves total</b>	<b>1,209.00</b>			<b>GRAND TOTAL Incl reserves .</b>	<b>5,160.00</b>
<b>GRAND TOTAL Incl reserves .</b>	<b>3,929.00</b>	<b>2,918.95</b>		Contingency (incl reserves)	<b>2,403.00</b>
<b>Income</b>					<b>7,563.00</b>
	<b>Budgeted</b> <b>Figures</b>	<b>UNAUDITED</b> <b>Figures</b>			
Precept	3,750.00	3,750.00		Precept	5,158.00
VAT / other income	0.00	31.23		VAT / other income	
Interest	2.00	2.65		Interest	2
Totals less inc from reserves				Totals less inc from reserves	
from reserves			0	Reserves	2,403.00
Total	<b>3,752.00</b>	<b>3,783.88</b>	0	Total	7,563.00



## PAYMENTS

Date	Details	Chq No	Cleared?	Payee	Clerk's Salary / Paye / NI	Village hall hire & donations	Grass Cutting	Insurance	Other	S 137	VAT	Total	Budget Control	
08 May 13	Laptop computer contribution	BankPayt 1	✓	Barclaycard					41.17			41.17	41.17	NALC / Subscriptions / Misc stationery / exps
08 May 13	PAYE deductions from 2012/13	BankPayt2	✓	HMRC	200.00							200.00	200.00	Salary
08 May 13	Audit Salary	BankPayt3	✓	S Rodger					50.00			50.00	316.67	Audit Salary
08 May 13	Salary	BankPayt3	✓	S Rodger	266.67							266.67	316.67	Salary
31 May 13	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
31 May 13	Insurance premium	BankPayt4	✓	Community Lincs				153.62				153.62	153.62	Insurance
01 Jul 13	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
02 Jul 13	PAYE	BankPayt5	✓	HMRC	49.80							49.80	49.80	Salary
19 Jul 13	Northants CALC membership	BankPayt6	✓	N CALC					87.42			87.42	87.42	NALC / Subscriptions / Misc stationery / exps
31 Jul 13	Salary	s/o	✓	S Rodger	66.73							66.73	66.73	Salary
02 Sep 13	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
30 Sep 13	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
23 Oct 13	PAYE	BankPayt7	✓	HMRC	50.13							50.13	50.13	Salary
31 Oct 13	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
05 Nov 13	Contibution to memorial (Mrs Brued	chq 300014	✓	B Gretton						20.00		20.00	20.00	NALC / Subscriptions / Misc stationery / exps
05 Nov 13	Grasscutting	chq 300015	✓	G Barratt			875.00					875.00	875.00	Grass cutting
05 Nov 13	Office & Clerks exps	BankPayt 8	✓	S Rodger					159.24		4.50	159.24	163.74	NALC / Subscriptions / Misc stationery / exps
02 Dec 13	Salary	s/o	✓	S Rodger	66.73							66.73	66.73	Salary
31 Dec 13	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
07 Jan 14	PAYE deductions from 2012/13	BankPayt 9	✓	HMRC	50.13							50.13	50.13	Salary
31 Jan 14	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
28 Feb 14	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	salary
04 Mar 14	SLCC membership	Chq 300016	✓	slcc					22.69			22.69	22.69	NALC / Subscriptions / Misc stationery / exps
04 Mar 14	Airfield meeting room hire	Chq 300017	✓	Weldon Village Hall		11.40						11.40	11.40	Premises hire
04 Mar 14	PAYE	Bank Payt 10	✓	HMRC	49.74							49.74	49.74	Salary
04 Mar 14	Training	Bank Payt 11	✓	N CALC					7.50			7.50	7.50	NALC / Subscriptions / Misc stationery / exps
04 Mar 14	clerks expenses	Bank Payt 12	✓	S Rodger					90.41			90.41	90.41	NALC / Subscriptions / Misc stationery / exps
31 Mar 14	Salary	S/O	✓	S Rodger	66.73							66.73	66.73	Salary
<b>TOTALS</b>					1400.50	11.40	875.00	153.62	458.43	20.00	4.50	2,918.95	2,923.45	

2918.95

2,923.45

2923.45

## RECEIPTS

Date	Details	Account	Precept	Interest/ Charges				Misc		Vat	Total
24-Apr-13	Precept	dep	1,875.00								1,875.00
30-Jun-13	Interest	dep		0.32							0.32
30-Jun-13	Interest	curr		0.25							0.25
24-Sep-13	Precept	dep	1,875.00								1,875.00
30-Sep-13	Interest	curr		0.10							0.10
30-Sep-13	Interest	dep		0.51							0.51
31-Dec-13	Interest	curr		0.21							0.21
31-Dec-13	Interest	dep		0.62							0.62
28-Jan-14	VAT Return								31.23		31.23
31-Mar-14	Interest	curr		0.21							0.21
31-Mar-14	Interest	dep		0.43							0.43
<b>TOTALS</b>			3,750.00	2.65	-	-	-	-	31.23		3,783.88

28/04/2014

Receipts &amp; Payments

Deene Deenethorpe Parish Council Accounts for Audit y/e 31 March 2014



**Bank balances at 31 Mar 2014**

Closing Date	Account	Balance
31 Mar 14	Current (cheque account)	561.74
	Uncleared cheques:	34.09
	Uncleared receipts	
		<u>527.65</u>
	ledger balance current account	527.65
	Deposit account	1,751.88
	Total cash:	<u><u>2,279.53</u></u>
	Per cash book	
	Balance b/f	<u>1,419.10</u>
	Add receipts for year	3,783.88
	less payments for the year	2,923.45
	Balance c/f:	<u><u>2,279.53</u></u>
	Difference	-

## Deene Deenethorpe Parish Council Accounts for Audit y/e 31 March 2014

		Year Ending			
		31 March 2013 £	31 March 2014 £	31/3/13 Rounded	31/3/14 Rounded
1	Balances brought forward	624.22	1,419.10	624	1,419
2	(+) Annual Precept	3,450.00	3,750.00	3,450	3,750
3	(+) Total other receipts	1.78	33.88	2	34
4	(-) Staff Costs	850.00	1,400.50	850	1,401
5	(-) Loan interest/capital repayments	-	-	-	-
6	(-) Total other payments	1,806.90	1,522.95	1,807	1,523
7	(=) Balances carried forward	1,419.10	2,279.53	1,419	2,280
8	Total cash and investments	1,419.10	2,279.53	1,419	2,280
9	Total fixed assets and long term assets	350.00	350.00	350	350
10	Total borrowings	-			



Bank Account(s):	20273082	561.74
(list all bank accounts)	20273095	1,751.88
		2,313.62
Less unpresented cheques (list):	Chq 300016	22.69
	Chq 300017	11.40
Add uncleared payment (list):	None	-
Add Petty Cash:	None	-
Add Investments:		
(note: a market value for investments should be obtained)	None	-
TOTAL	rounded	2,280
What is the figure in Box 8 in Section 1 of the Annual Return?		2,280.00
Does the total equal Box 8 in Section 1 of the Annual Return?		yes

Deene Deenethorpe Parish Council Accounts for Audit y/e 31 March 2014

Box No	Y/E 31/3/13	Y/E 31/3/14	Difference £	Difference % (+/-)	Explanation (If bigger than £100 and 10%)	Item	Amount		
2	3,450	3,750	300	8.70	2012/13 in 2011 Budget preparation anticipated Jubilee expenditure therefore the precept was increased				
3	2	34	32	1,600.00	The difference in 'other receipts' was VAT which covered VAT reclaimed on expenditure in 2011 (£10) and 2012 (£21). There was a difference of £1 in interest				
4	850	1,400	550	64.71	The final salary payment of the previous year 2012/13 PAYE deductions were paid in 2013/14 along with the 2013 Feb & Mar salary payments. Since May 2014 salary has been paid by S/O and PAYE paid quarterly				
5	-	-	0					2012/13	2013/14
6	1,807	1,523	-284	-15.72	<ul style="list-style-type: none"> <li>Village hall was prepaid in 2012/13 due to clerical oversight</li> <li>2012/13 Contingency covered 'No parking signs'. No exp in 2013/14</li> <li>Office expenses increased due to implementation of a parish website plus contribution to the clerk's laptop. The cost of NALC membership rose slightly due to increased number on electoral register due to construction of new development</li> <li>The jubilee expenditure was an exceptional item</li> <li>VAT expenditure in 2012/13 included some 'no parking signs'. In 2013/14 was VAT on website expenditure</li> </ul>	Village hall hire / grant	150	11	
						Charitable donations / Contingency	56	0	
						NALC / Subs / Misc stationery / exps	273	428	
						Audit	50	50	
						Insurance	153	154	
						election	0	0	
						Jubilee	226	0	
Grass cutting	875	875							
					VAT	24	5		
7	1,419	2,280	861	60.68	The council is continuing to gradually increase reserves in the light of expansion within the parish in the future and in line with best practice principles		284	1807	1523
8	1,419	2,280	861	60.68					
9	350	350		0.00					