

SOUTH STOKE PARISH COUNCIL
Final Accounts

Financial Year Ending 31st March 2015

Receipt and Payment Analysis
as at :-

31/03/2015

SOUTH STOKE PARISH COUNCIL

	Note	Budget 2014/15	Actual to date	Variation from budget
RECEIPTS				
Parks & Open Spaces		0	0	0
General Administration		0	0	0
 B&NES Agency Services (Roadsweeping)	3	4350	3881	-469
B&NES Agency Services (Footpath Clearing)		420	419	-1
B&NES Agency Services (Churchyard)	2	925	918	-7
Agency Services Sub Total		5695	5218	-477.04
 Allotment Rents		150	55	-95
Precept		6680	6680	0
Local Council Tax Support Grant		180	180	0
Bank Interest		150	0	-150
Other Income		0	0	0
VAT Refund	4	1000	1459	459
TOTAL RECEIPTS		13855	13592	-262.94
 PAYMENTS (Ex VAT)	1			
Parks & Open spaces				
Village Green upkeep		250	178	-72
Millennium Viewpoint & Wood		100	0	-100
Sub-total		350	178	-172
 General Administration				
Postage, stationery, printing etc.		200	133	-67
Insurance		265	265	0
Parish Hall Hire		300	408	108
Clerk Remuneration		3525	3646	121
Audit Fee		100	100	0
Society of Local Council Clerks		90	58	-32
ALCA		70	71	1
NALC		20	17	-3
Data Protection Act		35	35	0
Publications and books		50	0	-50
Training etc.		100	0	-100
Sub-total		4755	4733	-22
 Agency Services				
Roadsweeping wages	3	3485	3470	-15
Roadsweeping other costs		100	120	20
Footpath clearance		375	375	0
Churchyard Upkeep	2	734	733	-1
Sub-total		4694	4698	4
 Allotments				
Allotments rent		45	45	0
Allotments maintenance		100	0	-100
Sub-total		145	45	-100
 Public lighting				
Electricity		290	259	-31
Routine Maintenance		275	190	-85
Sub-total		565	449	-116
 S137 Payments				
Avon Wildlife Trust		50	48	-2
Bath Preservation Trust		20	15	-5
CPRE		35	36	1
Sub-total		105	99	-6
 Other Non-recurring Items				
Grant to Parish Hall		500	0	-500
Website Design and Installation		50	191	141
Professional & Legal Advice	5	4000	2146	-1854
Other Expenditure		50	30	-20
TOTAL PAYMENTS		4600	2366	-2234
		15214	12567	-2647
 Excess of Income over Expenditure	6	1359	1025	2384
 Reclaimable VAT			772	
Total Gross Payments			13339.27	

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Final Accounts
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Note 1. Payments exclude VAT unless it cannot be re-claimed.

Note 2. Churchyard upkeep is a ringfenced account. The remaining surplus from previous years is retained solely for that purpose.

Note 3. Includes Roadsweeping costs of £42 for South Stoke Lane Hedgecutting clearance

Note 4. There is a larger than normal VAT Refund this year as a result of the expenditure on Consultancy Services last year

Note 5. Consultancy Fees Paid to EDP for advice on Core Strategy Hearings

Note 6. Consultancy Fees Paid will draw upon reserves to cover the deficit budget.

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Final Accounts
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SUMMARY OF RECEIPTS AND PAYMENTS

Accounting Year 2013/14		Accounting Year 2014/15
£	RECEIPTS	£
4,860.00	Precept	6,860.00
	Agency Services	
4,298.38	Road Sweeping	3,881.11
417.18	Footpath Clearance	418.85
139.78	Bank Interest (1)	0.00
280.00	Allotment Rents (2)	55.00
0.00	Parks and Open Spaces	0.00
0.00	Other (Public Lighting Rebate)	0.00
918.00	Churchyard (3)	918.00
0.00	Training	0.00
10,913.34	Sub Total	12,132.96
1,116.74	Value Added Tax Refund (4)	1,459.10
12,030.08	<u>Total Receipts</u>	13,592.06
	PAYMENTS excluding Value Added Tax	
	General Administration	
3,436.52	Clerk's Salary (gross)	3,646.44
1,378.96	Other Costs	1,086.43
	Agency Services	
3,437.28	Road Sweeping	3,589.39
367.50	Footpath Clearance (Footpaths & Village Green)	374.84
718.94	Churchyard (3)	733.32
	Running Costs	
45.00	Allotments	45.00
312.25	Parks and Open Spaces	177.93
512.59	Public Lighting	449.17
	Non-Recurring Items	
71.43	Other Miscellaneous Expenses	29.68
2,430.34	Professional & Legal Advice	2,145.55
709.00	Parish Hall Grants	0.00
0.00	Parish Website – Design & Setup	190.60
92.00	S137 Payments - Subscriptions	99.00
13,511.81	Sub Total	12,567.35
1,069.26	Value Added Tax on Payments (4)	771.92
14,581.07	<u>Total Payments</u>	13,339.27

NOTES

1. A statement of interest has not been received from Bath Building Society
2. Includes Rent paid for years 25.03.13 to 24.03.14, and 25.03.14 to 24.03.15. 25.03.15 to 24.03.16 will be credited in following year.
3. Churchyard upkeep is a ring fenced account and balance is retained for any further additional works.
4. The Council is not required to pay VAT. The tax is reclaimed in the following financial year.

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BANK RECONCILIATION

Prepared by **Mr. Geoffrey Davis** Clerk and Responsible Financial Officer
on 17th April 2015

Balance per Bank Statements as at 31/03/2015		
Current Account HSBC	2,195.93	
Deposit Account Bath Building Society	6,664.94	
		8,860.87
LESS Un-presented cheques: (inc. VAT)		
421 - HMRC Qtr 4 Paye	370.80	
422 - South Stoke Parish Hall	408.00	
423 - Mr. G. Davis Expenses	15.00	
Sub Total		793.80
PLUS Unpresented Credits		
Sub Total		0.00
Net Balance as at 31st March 2015		8,067.07
The net balance reconciles to the Cash Book (receipts and payments account) for the year, as follows:-		
CASH BOOK		
Opening Balance on 01/04/2014		7,814.28
Plus Receipts in the year		13,592.06
		21,406.34
Less Payments in the year		13,339.27
Closing Balance per cash book (receipts and payments book) on 31/03/2015		8,067.07

Chairman

Clerk

Dated

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SUPPORTING NOTES

- Assets:** All assets are currently listed in an Asset Register at a nominal value of £1.00
Assets purchased – None, Assets disposed of – none.
- Leases:** At year end - none.
- Borrowings:** At year end - none.
- Debts outstanding:** Due to the Council at the end of year:
HM Customs and Excise - £382.08 (reimbursement of VAT paid in 01/06/2014 to 31/03/2015).
B&NES Council – Agency Services March £349.01
Allotment Tenants – Allotment Rents 2015 -2016 £140
- Outstanding Liabilities:** SSE Contracting – Replacement streetlamp £1,747.34
- Capital Reserve:** The Council has not set up a separate Capital Reserve.
- Earmarked Funds:** The Council has not earmarked funds for specific purposes.
- Tenancies:** During the year the following tenancies were held:
Council as Landlord: Tenants: as detailed in the Allotment Register.
Property: Allotment Gardens.
Rent p.a. as detailed in the Allotment Register.
Council as Tenant: Landlord: Hignett Brothers
Property: Allotment Field at Barrow Edge.
Rent p.a.: £45.00

S137 Payments: The spending limit under S137 of the Local Government Act 1972 for the Council in the year of account was £2,526.76. The following payments were made:

Bath Preservation Trust	£15.00
Council for Protection of Rural England	£36.00
Avon Wildlife Trust	<u>£48.00</u>
	<u>£99.00</u>

Agency Work:

- (1) **Nature of work:** Part time parish agency cleaning scheme.
Full reimbursement for the year has been received.
- (2) **Nature of Work:** Clearance of surface vegetation on public footpaths.
Full reimbursement for the year has been received.
- (3) **Nature of Work:** Cutting of grass and maintenance of hedgerow in Churchyard.
Full reimbursement for the year has been received.

Advertising and Publicity: No costs were incurred during the year.

Contingent Liabilities:

- to B&NES Council on termination of agency scheme (2) above: Repayment of credit balance £919.05 (At 31/03/2014 - £875.05).
- to B&NES Council on termination of agency scheme (3) above: Repayment of credit balance £493.06 (At 31/03/2014 - £308.06).

Approved by the Council