

WOODMANSEY PARISH COUNCIL**A****Summary Receipts and Payments Account for the Year Ended 31st March 2017**

2015/16	2016/17 outturn (not incl VAT)	2016/17 original budget
RECEIPTS		
£17,955.00 Precept	£17,955.00	£17,955.00
£24.30 Bank interest	£16.87	£15.00
£6.18 Miscellaneous	£0.00	£0.00
£0.00 Grants	£12,818.75	£0.00
£0.00 Commuted Sums	£9,146.00	£0.00
£1.24 VAT refund	£5,728.11	£0.00
£17,986.72 Total	£45,664.73	£17,970.00
PAYMENTS		
£4,521.14 General Administration	£4,581.88	£4,691.00
£6,848.94 Staff costs	£6,658.17	£5,173.00
£6,547.39 Property costs	£0.00	£1,100.00
£1,690.49 Play areas	£18,309.24	£3,460.00
£445.87 Facilities	£2,794.52	£1,020.00
£0.00 Neighbourhood Plan	£6,602.68	£5,000.00
£4,545.00 Grants	£4,931.39	£2,500.00
£30.00 Miscellaneous	£0.00	£0.00
£1,707.77 VAT payments	£5,496.46	£0.00
£26,336.60 Total	£49,374.34	£22,944.00
-£8,349.88 SURPLUS/DEFICIT FOR YEAR	-£3,709.61	-£4,974.00

Woodmansey Parish Council - Income

B

Date	From	Description	Amount	Category
06/04/2016	ERYC	Defibrillator grant	£1,999.00	Grants
07/04/2016	HMRC	VAT repayment	£1,673.80	VAT
28/04/2016	ERYC	Precept	£8,977.50	Precept
06/06/2016	Barclays	Interest	£5.96	Interest
29/07/2016	Locality Grant (Groundworks)	Grant for NDP	£3,700.00	Grants
06/09/2016	Barclays	Interest	£5.96	Interest
30/09/2016	ERYC	Precept	£8,977.50	Precept
04/10/2016	ERNLLCA	Transparency Code Grant	£1,659.75	Grants
19/10/2016	Yorkshire Water	Street Lighting Grant (including £1080 over payment)	£2,580.00	Grants
18/11/2016	ERYC	Commuted Sums	£9,146.00	Commuted sums
02/12/2016	Locality Grant (Groundworks)	Grant for NDP	£2,880.00	Grants
05/12/2016	Barclays	Bank Interest	£4.95	Interest
01/03/2017	HMRC	VAT Repayment	£4,054.31	VAT
	TOTAL		£45,664.73	

Woodmansey Parish Council - Expenses

C

Seq no.	invoice date	Payment date	Cheque no.	Paid to	Description	VAT ref	Amount (net)	VAT	Total (incl VAT)	Category	VAT reclaimed
1		18/04/2016	101894	J Roberts	Clerk Salary		£360.58		£360.58	Salaries	
2		18/04/2016	101895	HMRC	Tax		£62.00		£62.00	Salaries	
3		18/04/2016	101896	ERNLLCA	Subscription		£1,040.03		£1,040.03	Administration	
4		18/04/2016	101897	Ms Paunova	Grant (S137 award)		£100.00		£100.00	Grants	
				April Total			£1,562.61	£0.00	£1,562.61		
5	14/04/2016	16/05/2016	101900	Wicksteed	New Swings	119106690	£249.90	49.98	£299.88	Play areas	13/2/17
6		16/05/2016	101898	J Roberts	Clerk Salary		£414.98		£414.98	Salaries	
7		16/05/2016	101899	HMRC	Tax		£7.60		£7.60	Salaries	
8	18/04/2016	16/05/2016	101901	Supplies	Supplies	647471123	£17.80	£3.56	£21.36	Administration	13/2/17
9	17/05/2016	16/05/2016	101903	Zurich	Insurance	107831677	£1,946.90	£184.98	£2,131.88	Administration	13/2/17
10		16/05/2016	101902	Alan Johnson	Internal Audit		£230.00		£230.00	Administration	
				May Total			£2,867.18	£238.52	£3,105.70		
11		20/06/2016	101887	J Roberts	Clerk Salary		£414.98		£414.98	Salaries	
12		20/06/2016	101887	J Roberts	Home Office Allowances Q1		£184.50		£184.50	Salaries	
13		20/06/2016	101888	HMRC	Tax on salary		£7.60		£7.60	Salaries	
14		20/06/2016	101888	HMRC	Tax on allowances		£46.00		£46.00	Salaries	
15	26/05/2016	20/06/2016	101886	Wicksteed	Maintenance Inspection	119106690	£160.00	£32.00	£192.00	Play areas	13/2/17
16	21/06/2016	20/06/2016	101885	Insignia	Queen's 90th Birthday Coins (S137 award)	344907934	£621.39	£124.28	£745.67	Grants	13/2/17
17		20/06/2016	101889	Woodmansey Primary School	Cycling Proficiency Award (S137 award)		£150.00		£150.00	Grants	
				June Total			£1,584.47	£156.28	£1,740.75		
18		18/07/2016	101890	Dunswell Youth Club	Youth Club Award (S137)		£1,000.00		£1,000.00	Grants	
19		18/07/2016	101908	J Roberts	Clerk Salary		£414.98		£414.98	Salaries	
20		18/07/2016	101892	HMRC	Tax on salary		£7.60		£7.60	Salaries	
21		18/07/2016	101907	Woodmansey Youth Club	Youth Club Award (S137)		£1,000.00		£1,000.00	Grants	
				July Total			£2,422.58	£0.00	£2,422.58		
22		15/08/2016	101905	J Roberts	Clerk Salary		£414.98		£414.98	Salaries	
23		15/08/2016	101905	HMRC	Tax on salary		£7.60		£7.60	Salaries	
				August Total			£422.58	£0.00	£422.58		
24		19/09/2016	101909	J Roberts	Clerk Salary		£414.98		£414.98	Salaries	
25		19/09/2016	101909	J Roberts	Home Office Allowances Q2		£184.50		£184.50	Salaries	
26		19/09/2016	101910	HMRC	Tax on salary		£7.60		£7.60	Salaries	
27		19/09/2016	101910	HMRC	Tax on allowances		£46.00		£46.00	Salaries	
28	25/08/2016	19/09/2016	101911	Wickstead	Maintenance Inspection	119106690	£160.00	£32.00	£192.00	Play areas	13/2/17
29	21/07/2016	19/09/2016	101912	Wickstead	Playground surface repairs - King Street	119106690	£3,395.88	£679.18	£4,075.06	Play areas	13/2/17

Seq no.	invoice date	Payment date	Cheque no.	Paid to	Description	VAT ref	Amount (net)	VAT	Total (incl VAT)	Category	VAT reclaimed
30	21/07/2016	19/09/2016	101914	Wickstead	Playground surface repairs - Southwood Park	119106690	£5,750.12	£1,150.02	£6,900.14	Play areas	13/2/17
31	18/08/2016	19/09/2016	101915	Wickstead	Miscellaneous Playground repairs	119106690	£418.65	£83.73	£502.38	Play areas	13/2/17
32	25/08/2016	19/09/2016	101917	East Riding Council	Water works street light repairs	647471123	£2,150.00	£430.00	£2,580.00	Facilities	13/2/17
33	31/08/2016	19/09/2016	101918	Ruralis	Neighbour Development Pack	224335925	£1,143.88	£175.00	£1,318.88	Neighbourhood plan	13/2/17
				September Total			£13,671.61	£2,549.93	£16,221.54		
34		17/10/2016	101919	J Roberts	Clerk Salary		£414.98		£414.98	Salaries	
35		17/10/2016	101920	HMRC	Tax on salary		£7.60		£7.60	Salaries	
36		17/10/2016	101949	C Beal	Playground Maintenance		£250.00		£250.00	Play areas	
37	25/09/2016	17/10/2016	101950	PKF Littlejohn	External Audit	440498250	£200.00	£40.00	£240.00	Administration	13/2/17
38	13/09/2016	17/10/2016	101951	J Roberts (B & Q receipt)	Duplicate Notice Board key	232555575	£4.03	£0.81	£4.84	Administration	13/2/17
39	20/09/2016	17/10/2016	101952	Supplies	Heavy Duty Stapler & Staples	647471123	£12.39	£2.48	£14.87	Administration	13/2/17
40	27/09/2016	17/10/2016	101953	RBL Poppy Appeal	Wreaths		£38.50		£38.50	Administration	
41	04/10/2016	17/10/2016	101954	Ruralis	Neighbourhood Development Plan	224335925	£294.80	£50.00	£344.80	Neighbourhood plan	13/2/17
42	10/10/2016	17/10/2016	101955	RoSPA	Annual Playground Inspections	876328389	£168.00	£33.60	£201.60	Play areas	13/2/17
				October Total			£1,390.30	£126.89	£1,517.19		
43	13/10/2016	21/11/2016	101956	Ruralis	Neighbourhood Development Plan	224335925	£464.60	£75.00	£539.60	Neighbourhood plan	13/2/17
44	13/10/2016	21/11/2016	101957	Ruralis	Neighbourhood Development Plan	224335925	£669.80	£125.00	£794.80	Neighbourhood plan	13/2/17
45	13/10/2016	21/11/2016	101958	Ruralis	Neighbourhood Development Plan	224335925	£589.60	£100.00	£689.60	Neighbourhood plan	13/2/17
46		21/11/2016	101959	Yorkshire Water Services Ltd.	Repayment of grant overpayment		£1,080.00		£1,080.00	Grants	
47	31/10/2016	21/11/2016	101960	SLCC	Roadshow	891752783	£39.50	£7.90	£47.40	Administration	13/2/17
48		21/10/2016	101961	Keldmarsh School	Cycling Proficiency Award (S137 award)		£480.00		£480.00	Grants	
49		21/11/2016	101962	J Roberts	Clerk Salary		£653.93		£653.93	Salaries	
50		21/11/2016	101963	HMRC	Tax on salary		£76.17		£76.17	Salaries	
				November Total			£4,053.60	£307.90	£4,361.50		
51	01/12/2016	19/12/2016	101964	East Riding Council	SLA for street lights	647471123	£644.52	£128.90	£773.42	Facilities	13/2/17
52	24/11/2016	19/12/2016	101965	Wickstead	Maintenance Inspection	119106690	£160.00	£32.00	£192.00	Play areas	13/2/17
53	22/11/2016	19/12/2016	101966	East Riding Council	Aerial map for NDP	647471123	£20.00	£4.00	£24.00	Neighbourhood plan	13/2/17
54	06/12/2016	19/12/2016	101972	Sangwin	Preparation of masterplan for NDP	151465521	£2,000.00	£400.00	£2,400.00	Neighbourhood plan	
55		19/12/2016	101968	Mark Feather	Tree report		£120.00		£120.00	Play areas	
56	07/12/2016	19/12/2016	101969	East Riding Council	Supplies	647471123	£13.52	£2.70	£16.22	Administration	13/2/17
57		19/12/2016	101970	J Roberts	Clerk Salary		£418.22		£418.22	Salaries	
58		19/12/2016	101970	J Roberts	Home Office Allowances Q3		£184.50		£184.50	Salaries	
59		19/12/2016	101971	HMRC	Tax on salary		£8.60		£8.60	Salaries	
60		19/12/2016	101971	HMRC	Tax on allowances		£46.00		£46.00	Salaries	
				December total			£3,615.36	£567.60	£4,182.96		
61		16/01/2017	101922	J Roberts	Clerk Salary		£418.42		£418.42	Salaries	
62		16/01/2017	101923	HMRC	Tax on salary		£8.40		£8.40	Salaries	

Seq no.	invoice date	Payment date	Cheque no.	Paid to	Description	VAT ref	Amount (net)	VAT	Total (incl VAT)	Category	VAT reclaimed
63		16/01/2017	101924	C Beal	Hedge Cutting		£275.00		£275.00	Play areas	
64	12/12/2016	16/01/2017	101974	ERYC	Grass Cutting King St.	647471123	£203.45	£40.69	£244.14	Play areas	13/2/17
65	12/12/2016	16/01/2017	101975	ERYC	Grass Cutting Southward Park	647471123	£674.87	£134.97	£809.84	Play areas	13/2/17
66		16/01/2017	101976	J Roberts (reimbursed)	Ink Cartridges		£18.46		£18.46	Administration	
67	06/01/2017	16/01/2017	101921	J Roberts (reimbursed)	Computer Equipment	226 6599 33	£541.64	£108.33	£649.97	Administration	13/2/17
				January total			£2,140.24	£283.99	£2,424.23		
68	13/01/2017	20/02/2017	101925	Sangwin	Preparation of masterplan for NDP	151465521	£880.00	£176.00	£1,056.00	Neighbourhood plan	13/2/17
69		20/02/2017	101930	J Roberts	Clerk Salary		£418.42		£418.42	Salaries	
70		20/02/2017	101931	J Smith	Outstanding Gratuity		£272.73		£272.73	Salaries	
71		20/02/2017	101932	HMRC	Tax on salary		£76.40		£76.40	Salaries	
72	31/01/2017	20/02/2017	101928	J Roberts (reimbursed)	Easily domain name renewal	739633893	£35.98	£7.20	£43.18	Administration	13/2/17
73	02/02/2017	20/02/2017	101928	J Roberts (reimbursed)	WEL Medical defibrillator pads	887750270	£37.40	£7.48	£44.88	Administration	
74	03/02/2017	20/02/2017	101928	J Roberts (reimbursed)	Padlock for playground	721407861	£24.90	£4.98	£29.88	Play areas	
75	25/01/2017	20/02/2017	101926	P Bowser	Tree work		£950.00		£950.00	Play areas	
76	01/02/2017	20/02/2017	101927	ERYC	Village Hall Lease	647471123	£250.00		£250.00	Administration	
77	12/12/2016	20/02/2017	101929	Ruralis	Printing & publicity for NDP		£540.00		£540.00	Neighbourhood plan	
				February total			£3,485.83	£195.66	£3,681.49		
78		20/03/2017	101941	J Roberts	Clerk Salary		£418.22		£418.22	Salaries	
79		20/03/2017	101942	J Roberts	Home Office Allowances Q3		£184.50		£184.50	Salaries	
80	16/02/2017	20/03/2017	101933	Wicksteed	Inspections	119106690	£160.00	£32.00	£192.00	Play areas	
81	17/02/2017	20/03/2017	101935	Wicksteed	Southward park gates	119106690	£2,292.00	£458.40	£2,750.40	Play areas	
82	17/02/2017	20/03/2017	101934	Wicksteed	King St gates and repairs	119106690	£2,896.47	£579.29	£3,475.76	Play areas	
83	07/03/2017	20/03/2017	101936	ERNLLCA	Delegate for Planning Day (CANCELLED)	135680900	£0.00	£0.00	£0.00	Administration	
84		20/03/2017	101938	HMRC	Tax on salary		£8.60		£8.60	Salaries	
85		20/03/2017	101938	HMRC	Tax on allowances		£46.00		£46.00	Salaries	
86	06/03/2017	20/03/2017	101937	Beverley Round Table	Routine Play Inspections		£125.04		£125.04	Administration	
87		20/03/2017	101940	Woodmansey Youth Club	Youth Club Award (S137)		£500.00		£500.00	Grants	
88		20/03/2017	101943	J Roberts	Postage		£30.69		£30.69	Administration	
				March total			£6,661.52	£1,069.69	£7,731.21		
				TOTAL			£43,877.88	£5,496.46	£49,374.34		

WOODMANSEY PARISH COUNCIL

D

Receipts and Payments Account for the Year Ended 31st March 2017

2015/16	2016/17
RECEIPTS	
£17,955.00 Precept	£17,955.00
£24.30 Bank interest	£16.87
£6.18 Miscellaneous	£0.00
£0.00 Grants	£12,818.75
£0.00 Commuted Sums	£9,146.00
£1.24 VAT refund	£5,728.11
£17,986.72 Total	£45,664.73
PAYMENTS (not incl VAT)	
£4,521.14 General Administration	£4,581.88
£6,848.94 Staff costs	£6,658.17
£6,547.39 Property costs	£0.00
£1,690.49 Play areas	£18,309.24
£445.87 Facilities	£2,794.52
£0.00 Neighbourhood Plan	£6,602.68
£4,545.00 Grants	£4,931.39
£30.00 Miscellaneous	£0.00
£1,707.77 VAT payments	£5,496.46
£26,336.60 Total	£49,374.34
-£8,349.88 NET EXPENDITURE/INCOME	-£3,709.61

RECEIPTS AND PAYMENTS SUMMARY

£57,189.37 General Fund brought forward at 1 April 2016	£48,839.49
-£8,349.88 Net income/expenditure as shown above	-£3,709.61
£48,839.49 Fund balance carried forward at 31 March 2017	£45,129.88

These cumulative funds are represented by:

£1,010.18 Community account 31/3/17	£14,381.50
£0.00 Less unrepresented cheques	-£7,097.80
£47,829.31 Business reserve account 31/3/17	£37,846.18
£48,839.49	£45,129.88
£24,339.49 General reserve	£20,629.88
£3,000.00 Election fund	£3,000.00
£20,000.00 Community Area Improvement fund	£20,000.00
£1,500.00 War Memorial Maintenance fund	£1,500.00
£0.00 Gratuity Fund	£0.00
£48,839.49	£45,129.88

WOODMANSEY PARISH COUNCIL

E

Bank Reconciliation at 31st March 2017

	£
Balance brought forward at 1st April 2016	<u>£48,839.49</u>
Add receipts to 31st March 2017	<u>£45,664.73</u>
	£94,504.22
Deduct payments for year (per bank a/c)	£49,374.34
Balance at 31st March 2017	<u>£45,129.88</u>
Bank balances as per Statements	
a/c (community) as at 31st March 2016	£14,381.50
a/c (business reserve) as at 31st March 2016	£37,846.18
uncleared cheques	<u>-£7,097.80</u>
	<u>£45,129.88</u>

Bank reconciliation - pro forma**E2****Woodmansey Parish Council**

Financial year ending 31 March 2017

Prepared by Judith Roberts, Clerk to the Council/Responsible Financial Officer (Name and role)

Date 31st March 2017

Balance per bank statements as at 31 March 2017

	£	£
a/c business current account	14,381.50	
a/c business saver account	37,846.18	
		52,227.68
Petty cash float (if applicable)		
Less: any unpresented cheques at 31 March 2017		
Cheque 101933	192.00	
Cheque 101934	3,475.76	
Cheque 101935	2,750.40	
Cheque 101937	125.04	
Cheque 101938	54.60	
Cheque 101940	500.00	
		-7,097.80
Add: any unbanked cash at 31 March 2016	0.00	
		0.00

Net balances as at 31 March 2017

45,129.88

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening balance 1 April 2016	48,839.49
Add: receipts in the year	45,664.73
Less: Payments in the year	49,374.34
Closing balance per cash book [receipts and payments book] as at 31st March 2017 (must equal net balances above) at 31st March 2017	45,129.88

Explanation of variances - pro forma for local councils

Woodmansey Parish Council

H

The NALC/SLCC 'Practitioners' Guide 2010' (paragraph 2.15 onwards) provides guidance on explaining significant variances. Please provide explanations for the following:

- variances of more than 15% between totals for individual boxes (except variations of less than £200);
- any changes where there is movement to or from zero; and
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Section 1	2015/16 £	2016/17 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 1 <i>Balances brought forward</i>	57,189	48,839	-8,350	-15	
Box 2 <i>Precept</i>	17,955	17,955	0	0	
Box 3 <i>Other receipts</i>	32	27,710	27,678	87,257	Grants monies received :- Commutated sums - £9146 Locality Grant - £6580 Defibrillator Grant - £1999 Street Lighting -£1500 Transparency Code Grant - 1659.75 Total - £21,964.75 Vat Refund :- £5728 (no refund received last year)
Box 4 <i>Staff costs</i>	6,849	6,658	-191	-3	
Box 5 <i>Loan interest/ capital repayments</i>	0	0	0	0	
Box 6 <i>Other Payments</i>	19,488	42,716	23,229	119	Breakdown as follows Administration - £1040.03 new ERNLLCA subscription Playground - Additional £16,618.75 on repairs and inspections Street lamps - adopted 5 new street lamps requiring £2580 of repairs NDP - £6,602.68 additional spending VAT - Additional £3805 paid on increased expenditure including the above.
Box 7 <i>Balances carried forward</i>	48,839	45,130	-3,710	-8	The total reserves are more than twice the precept £17,955. However, this amount is almost equal to this year's expenditure. Additional income was sourced from various grants. The council is aware that it would be imprudent to rely on grant monies always being available and therefore keeps a reasonable reserve on hand. The Internal Auditor has previously indicated that this balance appears adequate having regard to the size and activity of the Council.
Box 8 <i>Cash and short term investments</i>	48,839	45,130	-3,710	-8	
Box 9 <i>Fixed assets & long term assets</i>	199,788	205,417	5,629	3	
Box 10 <i>Borrowings</i>	0	0	0	0	