

CASSINGTON PARISH COUNCIL
Income and Expenditure Account
For the period ended 31st March 2018

£		£
2017		
	INCOME	
11,948	Precept	12,374
3	Bank and investment interest	0
1,501	Burial ground	2,116
452	Council Tax Reduction Scheme	274
13,665	Donations and other income	0
5,824	Grants receivable	9,939
		<u>£24,703</u>
<u>£33,393</u>	TOTAL INCOME	
	EXPENDITURE	
0	Newsletter	241
1,101	General expenses, advertising and irrecoverable VAT	282
481	Insurance	494
182	Hall hires	267
4,525	Clerk's salary and expenses	5,205
107	Stationery and postage	136
318	Subscriptions	337
1,106	S137 payments	400
495.00	Grass cutting village green	538
1,596	Grass cutting burial and cricket grounds	2,945
15,590	Other maintenance including equipment renewals	2,330
0	Outdoor gym purchase	9,789
2,194	Play area maintenance and expenses	1,823
0.00	Bank charges	18
1,060	Audit fees	1,127
<u>£28,755</u>		<u>£25,932</u>
	GENERAL FUND	
33,393	Total income	24,703
<u>-28,755</u>	Less total expenditure	<u>-25,932</u>
4,638	Deficit (2017 - surplus) for the year	-1,229
<u>9,947</u>	Add accumulated surplus at 1st April 2017 b/fwd	<u>14,585</u>
<u>£14,585</u>	Accumulated surplus at 31st March 2018 carried forward	<u>£13,356</u>

CASSINGTON PARISH COUNCIL
Balance Sheet at 31st March 2018

		£		£
£				
2017				
	CURRENT ASSETS			
1,721	Debtors and prepaid expenses	11,056		
0	Fixed rate savings	10,000		
21,010	Bank balances	<u>10,873</u>		
<u>22,731</u>		<u>31,929</u>		
	CURRENT LIABILITIES			
2,057	Creditors and accruals	12,484		
1,089	Unspent Parish Plan grant	<u>1,089</u>		
<u>3,146</u>		<u>13,573</u>		
19,585	TOTAL CURRENT ASSETS LESS CURRENT LIABILITIES			18,356
<u>£19,585</u>	NET ASSETS			<u><u>£18,356</u></u>
	FINANCED BY:			
14,585	General fund surplus			13,356
5,000	Bequeathed Burial Ground maintenance fund			<u>5,000</u>
<u>£19,585</u>				<u><u>£18,356</u></u>

The financial statements set out on pages 1 and 2 fairly state the financial position of the authority at 31st March 2018 and its income and expenditure during the year then ended.

These financial statements have not been independently audited.

X
 Signed HT
 Chairman

X
 Signed TC
 Responsible Financial Officer

X
 Date

X
 Date

CASSINGTON PARISH COUNCIL
VARIATION ANALYSIS TO THE 2017/18 ANNUAL RETURN

	Year ended 31st March -	2018	2017
		£	£
Box nos		12,374	11,948
2 Precept	- Less than 15% or £500		
3 Other receipts		0	3
Investment interest	- Less than 15% or £500	274	452
CTRS	- Less than 15% or £500	2,116	1,501
Burial ground	- increased memorials and fees according to demand	0	13,665
Donations	- Variable according to residents' gratitude (2017 tarmacking)	9,939	5,824
Grants	- Includes £9,789 grant for Outdoor Gym		
	Totals as box 3	£12,329	£21,445
4 Staff costs and expenses - as agreed		5,205	4,525
	Increase with overlap of replacement clerk		
6 Other payments		241	0
Newsletter	Less than 15% or £500	282	1,101
General administration	- Advertising etc (2017 included irrecoverable VAT)	494	481
Insurance	- Less than 15% or £500	267	182
Public hall hire	- Less than 15% or £500	136	107
Stationery	- Less than 15% or £500	337	318
Subscriptions	- Less than 15% or £500	400	1,106
S137 payments	- St JA, CAB etc only 2018	538	495
Village green	- Less than 15% or £500	2,945	1,596
Burial and cricket grounds	- Increase in grass cutting areas for cricket green	2,330	15,590
Maintenance and equipmen	- 2018 new equipment (2017 tarmacking)	9,789	0
Outdoor gym	- New 2018 and grant funded as above	1,823	2,194
Play area maintenance	- Less than 15% or £500	18	0
Bank charges	- Less than 15% or £500	1,127	1,060
Audit fees	- Less than 15% or £500		
	Totals as box 6	£20,727	£24,230
9 Fixed assets	- New outdoor gym	207,705	196,891

RECONCILIATION BETWEEN BOXES 7 AND 8 TO THE 31/3/2018 ANNUAL RETURN

	At 31st March -	2018	2017
		£	£
Box 7 as annual return at 31st March		18,356	19,585
Less debtors at 31st March		-10,809	-1,474
Less prepaid expenses at 31st March		-247	-247
		7,300	17,864
Add closing creditors and accrued expenses at 31st March		12,484	2,057
Add unspent Parish Plan grant b/fwd	1,089		
Less spent in year	0		
Unspent and carried forward for likely future expenditure/refund		1,089	1,089
	Box 8 as annual return at 31st March	£20,873	£21,010

CASSINGTON PARISH COUNCIL
2017/18 ANNUAL RETURN
DEBTORS, PREPAYMENTS AND ACCRUED EXPENSE LIABILITIES

		At 31st March -	2018	2017
DEBTORS				
Sporting England grant	re: installed Outdoor Gym £9,300 received after B/S date. 5% retention to come		9,789.00	0.00
VAT	As cash book 2017/18 unclaimed		<u>1,020.01</u>	<u>1,473.69</u>
			<u>10,809.01</u>	<u>1,473.69</u>
PREPAYMENTS				
Insurance	Hiscox ye 31/5/18 £521.03 x 60/365		85.00	78.00
Hall hire	Cassington Village Hall paid in advance 3 months to June 2017		0.00	48.00
Subscriptions	OALC Subscription ye 31/3/19		120.00	121.00
	OPFA sub ye 31/3/19		42.00	0.00
			<u>247.00</u>	<u>247.00</u>
TOTAL PREPAYMENTS				
TOTAL DEBTORS AND PREPAYMENTS			<u>11,056.01</u>	<u>1,720.69</u>
		Say	11,056	1,721
CREDITORS AND ACCRUALS				
Clerks' salary	D Casey	Due for February and March 2018 gross	783.27	
	T Cameron	Due for February and March 2018	160.95	
	T Cameron	accrual due for March 2018	<u>128.77</u>	1,072.99
				644.88
Clerk's expenses		telephone calls and use of home office		
	D Casey	Due for February and March 2018	88.21	
	T Cameron	Due for February and March 2018	49.68	
	T Cameron	accrual due for March 2018	<u>22.08</u>	159.97
				94.43
Post and stationery				
	D Casey	Due for February and March 2018	27.28	
	T Cameron	Due for February and March 2018	11.62	
	T Cameron	accrual due for March 2018	<u>36.33</u>	75.23
				7.48
Playground	WODC		37.15	0.00
Proludic Ltd	Outdoor Gym	installed 22/2/18 net of VAT	9,789.00	0.00
Councillors' stationery allowances		unpaid at 31/3/16 & 2017 waiting claims (5 x £20 + 2015 & 2014 unpaid £20)	220.00	220.00
External audit		Moore Stephens provision 20178 fees (Rate for income or exps between £25,001 and £50,000)	220.00	200.00
Internal audit		ReesRussell provision 2018 fees	360.00	340.00
		CS Wilkinson provision 2018 fees	550.00	550.00
TOTAL CREDITORS AND ACCRUALS			<u>12,484.34</u>	<u>2,056.79</u>
		Say	12,484	2,057

CASSINGTON PARISH COUNCIL

2017/18 ANNUAL RETURN

BANK RECONCILIATION

		At 31/3/2018	
		£	£
Barclays Business reserve account no. 50114464 (closed 19/7/17)			0.00
Petty cash			0.00
Barclays bank current accounts 70692069			3,367.36
			3,367.36
			0.00
Add uncleared lodgements			3,367.36
Less uncleared cheques as cash book	101439	409.20	
	101440	25.00	
	101442	42.00	476.20
			2,891.16
Reconciled combined Barclays bank balances as cash book			
Add new accounts opened during year:			
Nationswide Building Soc Business account 90106096			10,000.00
Unity Trust Bank account 20388650 invested in year		8,000.00	
Less unrecorded charges		18.00	7,982.00
Balance as accounts balance sheet/annual return			<u>£20,873.16</u>
	Say		£20,873