



WHISTON PARISH COUNCIL

ANNUAL ACCOUNTS

2016/2017

Whiston Parish Council

Bank - Cash and Investment Reconciliation as at 31 March 2017

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2017	Current A/c - 10047244	59,913.11
31/03/2017	Money Manager - 00047279	168,015.46
31/03/2017	Retainer C/c - 50047260	5,000.00
19/09/2016	Santander Barn Fund	0.00

232,928.57

Unpresented Payments

473.72

232,454.85

Receipts not on Bank Statement

0.00

Closing Balance

232,454.85

All Cash & Bank Accounts

Current A/c - 10047244	59,589.39
Money Manager A/c - 00047279	168,015.46
Retainer A/c - 50047260	4,850.00
Santander Barn Fund A/c	0.00
Other Cash & Bank Balances	0.00
Total Cash & Bank Balances	232,454.85

**Bank Reconciliation Statement as at 31/03/2017
for Cashbook 1 - Current A/c - 10047244**

<u>Bank Statement Account Name</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current A/c - 10047244	31/03/2017	153	59,913.11
			<u>59,913.11</u>
<u>Unpresented Cheques</u>		<u>Amount</u>	
21/02/2017 101060 Bygone Times		100.00	
20/03/2017 101069 Ace Janitorial Supplies		223.72	
			<u>323.72</u>
			59,589.39
<u>Receipts not Banked/Cleared</u>			
		0.00	
			<u>0.00</u>
			59,589.39
		Balance per Cash Book is :-	59,589.39
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2017
for Cashbook 2 - Money Manager A/c - 00047279**

<u>Bank Statement Account Name</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Money Manager - 00047279	31/03/2017	70	168,015.46
			<u>168,015.46</u>
<u>Unpresented Cheques</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			168,015.46
<u>Receipts not Banked/Cleared</u>		0.00	
			<u>0.00</u>
			168,015.46
		Balance per Cash Book is :-	168,015.46
		Difference is :-	0.00

**Bank Reconciliation Statement as at 31/03/2017
for Cashbook 3 - Retainer A/c - 50047260**

<u>Bank Statement Account Name</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Retainer C/c - 50047260	31/03/2017	83	5,000.00
			<u>5,000.00</u>
<u>Unpresented Cheques</u>		<u>Amount</u>	
20/03/2017 100239 S Wadsworth		50.00	
20/03/2017 100240 B Horan		50.00	
20/03/2017 100241 Helen Price		50.00	
			<u>150.00</u>
			4,850.00
<u>Receipts not Banked/Cleared</u>			
		0.00	
			<u>0.00</u>
			4,850.00
		Balance per Cash Book is :-	4,850.00
		Difference is :-	0.00

Whiston Parish Council

Summary Receipts and Payments for Year Ended 31st March 2017

Last Year Ended 31st March 2016		Current Year Ended 31st March 2017
	Operating Income	
78,186.33	Administration	78,536.76
20,126.00	Parish Hall	15,199.00
15,342.50	Barn	20,039.48
353.61	Environment	379.50
13,000.00	Grants & Donations	5,356.00
3,905.40	VAT Data	20,324.31
130,913.84	Total Receipts	139,835.05
	Running Costs	
29,110.15	Administration	19,878.44
27,899.39	Parish Hall	21,282.45
2,542.00	Barn	3,537.12
17,025.80	Environment	11,655.93
5,207.99	Grants & Donations	8,323.20
4,405.30	Events	4,260.49
0.00	Projects	50,549.23
11,048.44	VAT Data	13,125.92
97,239.07	Total Payments	132,612.78
	Receipts and Payments Summary	
191,557.81	Opening Balance	225,232.58
130,913.84	Add Total Receipts(As Above)	139,835.05
322,471.65		365,067.63
97,239.07	Less Total Payments(As Above)	132,612.78
225,232.58	Closing Balance	232,454.85
	These cumulative funds are represented by:	
52,550.93	Current A/c - 10047244	59,589.39
106,727.34	Money Manager A/c - 00047279	168,015.46
4,850.00	Retainer A/c - 50047260	4,850.00
61,104.31	Santander Barn Fund A/c	0.00
225,232.58		232,454.85
	Reserve Balances are represented by:	
33,674.77	Current Year Fund	7,222.27
122,232.81	General Reserves	155,907.58
50,000.00	Earmarked Reserves - Barn Roof	50,000.00
19,325.00	Earmarked Capital Reserve	19,325.00
10,000.00	EM Reserve - Play Park Equipme	0.00

Whiston Parish Council

Summary Receipts and Payments for Year Ended 31st March 2017

Last Year Ended
31st March 2016

235,232.58

Current Year Ended
31st March 2017

232,454.85

Signed : _____ (Chairman) _____ (RFO)

Detailed Receipts & Payments by Budget Heading 31/03/2017

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>100 Administration</u>						
1176 Precept	71,650	71,650	0			100.0%
1180 Council Tax Support Grant	6,649	6,649	0			100.0%
1190 Bank Interest	234	200	(34)			116.9%
1999 Miscellaneous Income	4	0	(4)			0.0%
	78,537	78,499	(38)			100.0%
Administration :- Receipts						
4000 Salaries	14,042	14,000	(42)		(42)	100.3%
4001 Underpymt Prior Yr Tax & NIC	0	300	300		300	0.0%
4010 Chair's Allowance	0	550	550		550	0.0%
4012 Election Costs	0	700	700		700	0.0%
4015 Subscriptions	0	700	700		700	0.0%
4020 Travel - Staff	11	200	189		189	5.7%
4021 Travel - Members	0	100	100		100	0.0%
4025 Training	0	1,000	1,000		1,000	0.0%
4036 Telephone - Mobile	185	250	65		65	74.0%
4055 Office Equipment	630	1,500	870		870	42.0%
4059 Photocopying	195	200	5		5	97.5%
4060 Stationery	49	500	451		451	9.9%
4061 Postages	62	250	188		188	24.7%
4065 Bank Charges	0	50	50		50	0.0%
4066 Audit/Accountancy Fees	1,350	1,200	(150)		(150)	112.5%
4067 Legal & Professional Fees	325	500	175		175	65.0%
4096 Newsletter	439	0	(439)		(439)	0.0%
4250 Defibrillator	2,335	2,000	(335)		(335)	116.8%
4999 Miscellaneous Expenses	255	1,000	745		745	25.5%
	19,878	25,000	5,122	0	5,122	79.5%
Administration :- Indirect Payments						
Movement to/(from) Gen Reserve	58,658					
<u>110 Parish Hall</u>						
1000 Income - Hall Hire Regular	8,588	7,500	(1,088)			114.5%
1005 Income - Choices & Options	0	3,300	3,300			0.0%
1010 Income - Functions	4,511	4,000	(511)			112.8%
1015 Income - Retainer Deposit	2,100	1,500	(600)			140.0%
	15,199	16,300	1,101			93.2%
Parish Hall :- Receipts						
4000 Salaries	9,828	12,000	2,172		2,172	81.9%
4030 Insurance - Hall	1,656	5,000	3,344		3,344	33.1%

Detailed Receipts & Payments by Budget Heading 31/03/2017

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4035 Telephone - Hall	661	800	139		139	82.7%
4068 Licences - Hall	311	400	89		89	77.6%
4070 Retainer Refunds	2,100	1,500	(600)		(600)	140.0%
4080 Rates	319	500	181		181	63.9%
4081 Water Rates	339	600	261		261	56.5%
4082 Gas	1,753	1,500	(253)		(253)	116.9%
4083 Electricity	809	1,200	391		391	67.4%
4085 Waste/Sanitary Disposal	507	1,600	1,093		1,093	31.7%
4090 Repairs & Maintenance	660	6,000	5,340		5,340	11.0%
4091 Parish Hall Equipment	258	1,000	742		742	25.8%
4092 Relief cleaning	312	0	(312)		(312)	0.0%
4093 Relief cleaning	366	1,000	634		634	36.6%
4095 Advertising	378	1,000	622		622	37.8%
4255 Hall Toilet Refurbishment	0	10,000	10,000		10,000	0.0%
4999 Miscellaneous Expenses	1,025	0	(1,025)		(1,025)	0.0%
Parish Hall :- Indirect Payments	21,282	44,100	22,818	0	22,818	48.3%
Movement to/(from) Gen Reserve	(6,083)					
<u>115 Barn</u>						
1050 Income - Barn Lease	16,667	12,000	(4,667)			138.9%
1051 Income - Barn Insurance	3,373	3,500	127			96.4%
Barn :- Receipts	20,039	15,500	(4,539)			129.3%
4031 Insurance - Barn	3,087	3,000	(87)		(87)	102.9%
4067 Legal & Professional Fees	450	0	(450)		(450)	0.0%
Barn :- Indirect Payments	3,537	3,000	(537)	0	(537)	117.9%
Movement to/(from) Gen Reserve	16,502					
<u>120 Environment</u>						
1080 Income - Allotment Rents	298	250	(48)			119.0%
1085 Income - Garage Rent	0	110	110			0.0%
1150 Income - Wayleaves	82	50	(32)			164.0%
Environment :- Receipts	380	410	31			92.6%
4000 Salaries	3,628	6,000	2,372		2,372	60.5%
4100 Land & Garage Rent	592	600	8		8	98.6%
4110 Gardening Tender	6,551	11,000	4,449		4,449	59.6%
4115 Cow Rakes Play Area Inspection	282	260	(22)		(22)	108.3%

Detailed Receipts & Payments by Budget Heading 31/03/2017

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4999 Miscellaneous Expenses	603	300	(303)		(303)	201.0%
Environment :- Indirect Payments	<u>11,656</u>	<u>18,160</u>	<u>6,504</u>	<u>0</u>	<u>6,504</u>	<u>64.2%</u>
Movement to/(from) Gen Reserve	<u>(11,276)</u>					
<u>125 Grants & Donations</u>						
1200 Grants/Donations Received	5,356	0	(5,356)			0.0%
Grants & Donations :- Receipts	<u>5,356</u>	<u>0</u>	<u>(5,356)</u>			
4150 Grants - Section 137	8,323	6,000	(2,323)		(2,323)	138.7%
Grants & Donations :- Indirect Payments	<u>8,323</u>	<u>6,000</u>	<u>(2,323)</u>	<u>0</u>	<u>(2,323)</u>	<u>138.7%</u>
Movement to/(from) Gen Reserve	<u>(2,967)</u>					
<u>130 Events</u>						
4200 Christmas Lights	4,051	7,000	2,949		2,949	57.9%
4999 Miscellaneous Expenses	210	0	(210)		(210)	0.0%
Events :- Indirect Payments	<u>4,260</u>	<u>7,000</u>	<u>2,740</u>	<u>0</u>	<u>2,740</u>	<u>60.9%</u>
Movement to/(from) Gen Reserve	<u>(4,260)</u>					
<u>150 Projects</u>						
4215 Cowrakes Play Area Upgrade	49,499	13,000	(36,499)		(36,499)	380.8%
4230 Hall Extension	1,050	0	(1,050)		(1,050)	0.0%
Projects :- Indirect Payments	<u>50,549</u>	<u>13,000</u>	<u>(37,549)</u>	<u>0</u>	<u>(37,549)</u>	<u>388.8%</u>
6001 plus Transfer from Earmarked Reserv	10,000					
Movement to/(from) Gen Reserve	<u>(40,549)</u>					
<u>999 VAT Data</u>						
115 VAT Refunds	20,324	0	(20,324)			0.0%
VAT Data :- Receipts	<u>20,324</u>	<u>0</u>	<u>(20,324)</u>			
515 VAT on Payments	13,126	0	(13,126)		(13,126)	0.0%
VAT Data :- Indirect Payments	<u>13,126</u>	<u>0</u>	<u>(13,126)</u>	<u>0</u>	<u>(13,126)</u>	
Movement to/(from) Gen Reserve	<u>7,198</u>					
Grand Totals:- Receipts	139,835	110,709	(29,126)			126.3%
Payments	132,613	116,260	(16,353)	0	(16,353)	114.1%
Net Receipts over Payments	<u>7,222</u>	<u>(5,551)</u>	<u>(12,773)</u>			
plus Transfer from Earmarked Reserv	10,000					
Movement to/(from) Gen Reserve	<u>17,222</u>					

WHISTON PARISH COUNCIL

ASSETS - 2016-2017

Buildings

New door ro PH	£	4,941		
Parish Hall	£	460,000.00		
Manorial Barn	£	631,764.00		
Toilet Block	£	17,541.00		
New central heating system PH	£	20,388		
	£	1,134,634.00	£	1,134,634.00

Contents

Parish Hall	£	21,630.00		
Manorial Barn	£	11,153.00		
Toilet Block	£	937.00		
Christmas Lights	£	2,500.00		
Keep Fit Equipment	£	6,475.00		
	£	42,695.00	£	42,695.00

Clerk's Office Equipment

Laptop	£	660.00		
Printer	£	90.00		
Filing Cabinet	£	45.00		
Photocopier	£	685.00		
	£	1,480.00	£	1,480.00

Play Equipment

Cowrakes Play equipment (2016)	£	49,499.00	£	49,499.00
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£ 1,228,308.00

NOTE:-

Land not valued

ANNUAL RETURN - ENGLAND
FOR THE YEAR ENDED 31 MARCH 2017
Whiston Parish Council

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer Date

I confirm that these accounts are approved by the Council and recorded as council minute reference Dated

Signed on behalf of the above Council (Chair) Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	191,558	225,233	Total balances & reserves at the beginning of the year as recorded in the Financial Records
2 Annual Precept	67,834	71,650	Total amount of Precept income received in the year
3 Total other receipts	63,080	68,185	Total income or receipts as recorded in the cashbook minus the Precept
4 Staff costs	36,365	27,509	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5 Loan interest/Capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on borrowings
6 Total other payments	60,874	105,103	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7 Balances carried forward	225,233	232,455	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8 Total Cash & Investments	225,233	232,455	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9 Total Fixed Assets	1,178,809	1,228,308	The recorded current book value at 31 March of all tangible fixed assets as recorded in the asset register
10 Total Borrowings	0	0	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 2;
- * Bank Reconciliation as at 31 March

WHISTON PARISH COUNCIL
DETAILS OF SIGNIFICANT VARIANCES – 2016/2017

Box 4

Reduction in staffing costs of **£8,856** which represents a decrease of 24% during 2016/2017. See table below for explanation of variance:

Box 4	2015/2016	2016/2017	Variance	Explanation
	36080	27498	-8582	Staff salaries reduced (five part-time to three part-time in 2016/17)
	285	11	-274	Other (less than 15%)
TOTAL	36365	27509	-8856	

Box 6

Increase in payments of **£44230** in 2016/2017 which represents an increase of 73% See table below for explanation of variance:

Box 6	2015/2016	2016/2017	Variance	Explanation
	11048	13126	2078	VAT on payments increase in 2016/17
	7085	4743	-2342	Insurance premium savings in 2016/17
	2598	630	-1968	Decrease in office equipment in 2016/17
	3257	660	-2597	Reduced maintenance – Parish Hall in 2016/17
	9524	6551	-2973	Reduced contract gardening maintenance 2016/17
	0	49499	49499	New play park installed in 2016/17 (new fixed asset)
	5118	8323	3205	Increased Grant payments (GPC) in 2016/17
	22244	21572	672	Other payments (less than 15%)
TOTAL	60874	105104	44230	