

ANNUAL ACCOUNTS - WINSTON PARISH COUNCIL 2015/16

RECEIPTS AND PAYMENTS

RECEIPTS:

Precept	4500.00
VAT Reimbursement	200.76
Bank Interest	4.35
Wayleave Administration	4.60
<u>TOTAL RECEIPTS</u>	<u>4709.71</u>

PAYMENTS:

Winston Village Hall Room Hire	88.00
Mr C A Stamp (Grass cutting)	1680.00
CDALC Annual Membership	72.22
Thirsk Community Care Association (Payroll)	60.00
Dr T J Ayre (Clerk's Salary)	1497.60
Dr T J Ayre (Office expenses reimbursement)	51.71
HMRC (Tax)	374.40
Design 365 Solutions Ltd (Website)	549.02
Winston Village Hall (Electricity donation)	30.00
Zurich Municipal (Insurance)	251.85
<u>TOTAL PAYMENTS</u>	<u>4654.80</u>

ANNUAL ACCOUNTS - WINSTON PARISH COUNCIL 2015/16

BALANCE SHEET

Balance b/f Current Account	298.17
Reserve account	7673.70
Less unrepresented cheques	0
TOTAL as of 01/04/2015	7971.87

Receipts	
Precept	4500
Bank Interest	4.35
VAT Reimbursement	200.76
Wayleave Administration	4.6
TOTAL RECEIPTS	4709.71

Payments	
Payments in 2015/16	4654.8
TOTAL PAYMENTS	4654.8

Balance carried forward **8026.78**

Reconciliation to Bank Statement 31/03/16

Current account	848.73
Reserve account	7178.05
Less unrepresented cheques	0
Balance of bank accounts	<u>8026.78</u>

Winston Parish Council

Accounting Statements 2015/16 - Explanation of significant variances:

When comparing the accounts from 2015/16 with 2014/15 significant variances occur in four areas as follows:

	Year Ending 31.3.15	Year ending 31.3.16
Annual Precept	4000	4500
Total other receipts	1107	210
Staff costs	1463	1870
All other payments	4380	2784

The reasons for these significant variances are detailed below:

1. Annual Precept:

At the Parish Council meeting on 8th January 2015 Winston Parish Council agreed to increase its annual precept from £4000 to £4500 for the financial year 2015/16. This decision was made following analysis of the Council's costs in 2013/14, costs to date in 2014/15 and projected costs for 2015/16. It was agreed to increase the precept in order to keep in-line with rising costs but also the fact there had been no precept increase for several financial years previously.

2. Total Other Receipts:

In 2014/15 the Parish Council was left a legacy of £1,000 from a late resident of the village. The instructions with the legacy were for this money to be spent to the good of the village spent in accordance with the wishes of the Parish Council. This money was a one-off receipt and was spent during the financial year 2014/15 (see "All other payments" heading below for further details). The receipt of this legacy, and a slightly lower amount of VAT being reclaimed in 2015/16, are the reasons for the significant variance between the figures for the two financial years.

3. Staff Costs:

During 2014/15 the following events took place which saw an increase in the Clerk's salary:

- On 8th May 2014 Winston Parish Council agreed the Clerk's hours of employment be raised from 2 hours per week to 4 hours per week with immediate effect to bring her into line with other similar sized Councils.
- On 4th December 2014 Winston Parish Council agreed that as a result of the Clerk obtaining the CiLCA her hourly rate should be increased from £8.45 per hour to £9.00 per hour with effect from 1st January 2015.

As these employment changes took place at differing times during the 2014/15 financial year, the financial year 2015/16 saw the impact of both of these changes for a full twelve months hence the significant variance between the figures for the two financial years.

4. All Other Payments:

In 2014/15 the Parish Council was left a legacy of £1,000 from a late resident of the village. The instructions with the legacy were for this money to be spent to the good of the village spent in accordance with the wishes of the Parish Council and in May 2014 this money was distributed as follows

- £100 payment to Winston Millennium Green
- £200 payment to Winston Village Hall
- £200 payment to Winston Playing Fields
- £500 to be spent by Parish Council to purchase a memorial bench, memorial plaque and memorial tree

This legacy and the subsequent payment to other village groups and purchases were one-off receipt and expenditure items which explain the significant variance from the two financial years.

Councillor Michael Taylor

Dr Jane Ayre

Chair of the Parish Council

Parish Clerk

14th April 2016

ANNUAL ACCOUNTS - WINSTON PARISH COUNCIL 2016/17

RECEIPTS AND PAYMENTS

RECEIPTS:

Precept	5000.00
VAT Reimbursement	91.50
Bank Interest	3.72
Grant Funding - Defibrillator and Bench	2107.00
Grant Funding - Victorian Signpost Restoration	2662.00
Wayleave Administration	4.60
<u>TOTAL RECEIPTS</u>	<u>9868.82</u>

PAYMENTS:

Winston Village Hall Room Hire	96.00
Mr C A Stamp (Grass cutting)	1680.00
CDALC Annual Membership	75.10
Thirsk Community Care Association (Payroll)	64.00
Dr T J Ayre (Clerk's Salary)	1866.60
Dr T J Ayre (Office expenses reimbursement)	75.64
HMRC (Tax)	106.80
Design 365 Solutions Ltd (Website)	518.66
Signpost Restoration Ltd (Victorian signpost)	3194.98
Zurich Municipal (Insurance)	253.00
Meikles (Legal fees)	120.00
Community Heartbeat (defibrillator)	2424.00
Marmax (Bench)	358.80
Mr K O'Callaghan (Handyman work)	185.38
NALC (Local Councils Award Registration)	60.00
Christmas Tree	60.00
Wades Glass (replacement glass)	105.60
Land Registry (Land searches)	8.00
Mr A Hindmarch (Rosebed maintenance)	50.00

TOTAL PAYMENTS

11302.56

ANNUAL ACCOUNTS - WINSTON PARISH COUNCIL 2016/17

BALANCE SHEET

Balance b/f Current Account	848.73
Reserve account	7178.05
Less unrepresented cheques	0.00
TOTAL as of 01/04/2016	8026.78

Receipts	
Precept	5000
Bank Interest	3.72
Grant Funding - roadsign restoration	2662
Grant Funding - defibrillator and bench	2107
VAT Reimbursement	91.5
Wayleave Administration	4.6
TOTAL RECEIPTS	9868.82

Payments	
Payments in 2016/17	11302.56
TOTAL PAYMENTS	11302.56

Balance carried forward **6593.04**

Reconciliation to Bank Statement 31/03/17

Current account	2642.27
Reserve account	3950.77
Less unrepresented cheques	0
Balance of bank accounts	<u>6593.04</u>

Winston Parish Council

Accounting Statements 2016/17 - Explanation of significant variances:

When comparing the accounts from 2016/17 with 2015/16 significant variances occur in four areas as follows:

	Year Ending 31.3.16	Year ending 31.3.17
Annual Precept	4500	5000
Total other receipts	210	4869
All other payments	2784	9330
Balances c/f	8027	6593

The reasons for these significant variances are detailed below:

1. Annual Precept:

At the Parish Council meeting on 14th January 2016 Winston Parish Council agreed to increase its annual precept from £4500 to £5000 for the financial year 2016/17. This decision was made following analysis of the Council's costs in 2014/15, costs to date in 2015/16 and projected costs for 2016/17. It was agreed to increase the precept in order to keep in-line with rising costs and also to reflect the Council's on-going work to firstly, supplement the grant funding to install a village defibrillator and secondly, to seek to register a small piece of land to ensure that it is protected for the village for years to come.

2. Total Other Receipts:

In 2016/17 the Parish Council applied for and was successfully awarded two grants by local County Councillors. The first grant was received on 15th July 2016 which was used to fund the restoration of a rare Victorian traffic sign within the Parish. This grant was for an amount of £2662.00 (see copy of BACS Remittance Advice attached). The second grant was received on 7th November 2016 which was used to fund the purchase and installation of a village defibrillator as well as the purchase of a bench seat to be installed on the village's circular walk. This grant was for an amount of £2107.00 (see copy of BACS Remittance Advice attached). Combined these two grants totalling £4869 are the reason for the significant variance in the Council's total other receipts for 2016/17.

3. All Other Payments:

As detailed in 2 above, in 2015/16 the Parish Council applied for and successfully obtained two grants from local County Councillors. These grants were to restore a rare Victorian traffic sign within the Parish, to purchase and install a village defibrillator and to purchase and install a bench seat on the village's circular walk. The grant funding did not cover the costs of these projects in entirety and the Council

used money from its reserves to supplement the grant funding. The cost of the two projects outlined above were as follows:

- Restoration of traffic sign – total cost £3194.98 (compared to £2662 grant received. Please note: the Parish Council in early 2017/18 will be submitting to HMRC a VAT reclaim for £532.50);
- Purchase and installation of defibrillator plus purchase and installation of bench seat – total cost £2877.38 (compared to £2107 grant received. Please note: the Parish Council in early 2017/18 will be submitting to HMRC a VAT reclaim for £463.80).

For over 30 years Winston Parish Council has been maintaining, on behalf of the village, a community rosebed and the decision was made in 2016/17 to officially seek to register this land. To undertake this task a local solicitor was appointed and initial legal fees of £120 paid.

The combined costs of the traffic sign restoration project, the defibrillator and bench seat project and the payment of initial legal fees are the reason for the significant variance in all other payments for 2016/17.

4. Balances c/f:

The reasons given in 1, 2 and 3 above combined explain the reason for the significant variance in balances c/f.

Councillor Michael Taylor

Dr Jane Ayre

Chair of the Parish Council

Parish Clerk

13th April 2017

ANNUAL ACCOUNTS - WINSTON PARISH COUNCIL 2017/18

RECEIPTS AND PAYMENTS

RECEIPTS:

Precept	5000.00
VAT Reimbursement	1100.41
Bank Interest	1.37
Wayleave Administration	4.60
<u>TOTAL RECEIPTS</u>	<u>6106.38</u>

PAYMENTS:

Winston Village Hall Room Hire	111.00
Mr C A Stamp (Grass cutting)	2532.00
CDALC Annual Membership	76.56
Payroll Services	80.00
Dr T J Ayre (Clerk's Salary)	1956.81
Dr T J Ayre (Office expenses reimbursement)	69.92
HMRC (Tax)	9.60
Design 365 Solutions Ltd (Website)	477.79
Zurich Municipal (Insurance)	257.60
Meikles (Legal fees)	614.00
BDO (External Audit)	156.00
S Jones (Defibrillator Installation)	228.07
Mr K O'Callaghan (Handyman work)	326.22
CDALC (Training)	27.00
Mr M R Taylor (Plant Reimbursement)	39.00
DCC Pension Fund	249.28
Mr A Hindmarch (Rosebed maintenance)	95.00
<u>TOTAL PAYMENTS</u>	<u>7305.85</u>

ANNUAL ACCOUNTS - WINSTON PARISH COUNCIL 2017/18

BALANCE SHEET

Balance b/f Current Account	2642.27
Reserve account	3950.77
Less unrepresented cheques	0.00
TOTAL as of 01/04/2017	6593.04

Receipts	
Precept	5000
Bank Interest	1.37
VAT Reimbursement	1100.41
Wayleave Administration	4.60
TOTAL RECEIPTS	6106.38

Payments	
Payments in 2017/18	7305.85
TOTAL PAYMENTS	7305.85

Balance carried forward **5393.57**

Reconciliation to Bank Statement 31/03/18

Current account	5409.33
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Reserve account	0.00
Less unrepresented cheques	15.76
Balance of bank accounts	<u>5393.57</u>

Note: Due to the closure of the local branch of the NatWest in Barnard Castle, and the poor performance of return, the decision was made in 2018 to transfer reserve account balance to the current account and to close the reserve account.

Winston Parish Council

Accounting Statements 2017/18 - Explanation of significant variances:

When comparing the accounts from 2017/18 with 2016/17 significant variances (i.e. 15% more or less) occur in three areas as follows:

	Year ending 31.3.17	Year ending 31.3.18
Total other receipts	£4869	£1106
All other payments	£9330	£5090
Balances c/f	£6593	£5393

The reasons for these significant variances are detailed below:

1. Total Other Receipts:

In 2016/17 the Parish Council applied for and was successfully awarded two grants by local County Councillors. The first grant was received on 15th July 2016 which was used to fund the restoration of a rare Victorian traffic sign within the Parish. This grant was for an amount of £2662.00. The second grant was received on 7th November 2016 which was used to fund the purchase and installation of a village defibrillator as well as the purchase of a bench seat to be installed on the village's circular walk. This grant was for an amount of £2107.00. Combined these two grants totalled £4869. In 2017/18 the Parish Council has not applied for, nor received, any grant funding. Its only sources of other income has been a VAT reclaim, bank interest and Wayleave fee which are on a par with other income received in financial years prior to 2016/17. This is the reason for the significant variance in the Council's total other receipts when comparing 2017/18 with 2016/17.

2. All Other Payments:

As detailed in 1 above, in 2016/17 the Parish Council applied for and successfully obtained two grants from local County Councillors. These grants were to restore a rare Victorian traffic sign within the Parish, to purchase and install a village defibrillator and to purchase and install a bench seat on the village's circular walk. The grant funding did not cover the costs of these projects in entirety and the Council used money from its reserves to supplement the grant funding. The cost of the two projects outlined above were as follows:

- Restoration of traffic sign – total cost £3194.98 (compared to £2662 grant received. Please note: the Parish Council in early 2017/18 reclaimed from HMRC VAT of £532.50);
- Purchase and installation of defibrillator plus purchase and installation of bench seat – total cost £2877.38 (compared to £2107 grant received. Please note: the Parish Council in early 2017/18 reclaimed from HMRC VAT of £463.80).

In 2017/18 the Parish Council has not undertaken any such refurbishment projects. The combined costs of the traffic sign restoration project, the defibrillator and bench seat projects in 2016/17 are the reason for the significant variance in all other payments when compared to the financial year 2017/18.

3. Balances c/f:

The reasons given in 1 and 2 above combined explain the reason for the significant variance in balances c/f when comparing 2017/18 with 2016/17.

Councillor Michael Taylor

Chair of the Parish Council

Dr Jane Ayre

Parish Clerk

12th April 2018