

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here: **APPLETON LE MOORS**

Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	2898	5751	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2 (+) Annual precept	4227	2585	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	237	8	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	349	0	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 employment expenses.
5 (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	1262	523	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7 (=) Balances carried forward	5751	7821	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	5751	7821	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation.
9 Total fixed assets plus other long term investments and assets	9289	9289	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council as at 31 March
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 Disclosure note Trust funds (including charitable)	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no		The council acts as sole trustee for and is responsible for managing trust funds or assets. N.B. The figures in the accounting statements above do not include any trust transactions.

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

ESH

Date 12/5/15

I confirm that these accounting statements were approved by the council on this date:

13/5/2015

and recorded as minute reference:

15.38

Signed by Chair of the meeting approving these accounting statements.

ESH

Date 13/5/2015

Bank reconciliation

Appleton-Le-Moors Parish Council

Financial year ending 31 March 2015

Prepared by Gary Hush (RFO)

Date: 13 May 2015

Balance per bank statements as at 31 March 2015:

Current Account	£6020.02	
Savings Account	<u>£2014.75</u>	
		£8034.77
Less: any unpresented cheques at 31 March 2015		<u>£214.20</u>
Add: any un-banked cash at 31 March 2015		-
Net balances as at 31 March 2015 (Box 8)		£7820.57

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

Cash Book

Opening balance 1 April 2014 (Prior year Box 8)		£5750.75
Add: receipts in the year	£2592.63	
Less: payments in the year	£522.81	
Closing balance as per cash book (receipts and payment book) as at 31 March 2015 (must equal net balances above – Box 8)		£7820.57

Explanation of variances - pro forma for local councils

Appleton Le Moors Parish Council

The JPAG 'Practitioners' Guide' (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 variances of less than £200);
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2).

Section 1	2013/14 £	2014/15 £	Variance £	Variance %	Detailed explanation of variance (with amounts£)
Box 2 <i>Precept</i>	4226.92	2471.54	-1755.38	-42%	Precept set in line with budget. No significant additional costs expected.
Box 3 <i>Other receipts</i>	237.10	121.09	-116.01	-49%	No VAT recovery. Grant 113.46 £7.63 interest on savings account.
Box 4 <i>Staff costs</i>	349.23	0	-349.23		Clerk was not replaced following departure 2013/14.
Box 5 <i>Loan interest/ capital repayments</i>	None	None	-	-	
Box 6 <i>Other payments</i>	1262.00	522.81	-739.19	-59%	Due to the unexpected change to the chair and problems getting signatures changed at the bank, some projects have been deferred to 2015/16.
Box 9 <i>Fixed assets & long term assets</i>	9289.00	9289.00	-	-	
Box 10 <i>Borrowings</i>	None	None	-	-	
Explanation for 'high' reserves	Box 7 is more than twice box 2 because projects from 2014/15 have been deferred to 2015/16. The precept for 2015/16 has been reduced to cover expected costs, other expenditure will be covered by our reserves.				