

LINTON(S) PARISH COUNCIL

Accounts 2017/18 - Analysis of variance and Reconcilliations

Section 2 box no	RECEIPTS	2017/18	2016/17	Variance		
		£	£	£	%	
2	Precept	9,000.00	6,000.00	3,000.00	50%	To meet Lengthsman & P3 grant reductions.
3	Allotments rent	1,289.00	1,319.00	-30.00	-2%	
	Bank Interest	0.00	0.94	-0.94	-100%	
	Wayleave	73.09	73.09	0.00	0%	
	Sundry Income	100.00	0.00	100.00		Bank compensation one-off
	Lengthsman Grant	3,228.00	3,325.60	-97.60	-3%	
	Footpaths P3 Grant	400.00	549.15	-149.15	-27%	Low expenditure so low claim
	Prior yr HMRC refnd	184.62	516.98	-332.36	-64%	lower capital expend, so lower VAT
	<b>TOTAL RECEIPTS</b>	<b>14,274.71</b>	<b>11,784.76</b>			

PAYMENTS					%	
4	Clerk's Salary	3,108.96	3,215.20	-106.24	-3%	
	Clerk's Expenses	160.65	390.46	-229.81	-59%	Current yr, mileage only.
	HMRC - Clerk's Tax	0.00	678.80	-678.80	-100%	Curent Clerk below tax threshold
	Postage & Stationery	166.20	0.00	166.20	100%	Previously 'expenses'
	Councillor's Training	162.60	0.00	162.60	100%	unused budget in ealier year
	Clerk's Training	0.00	61.50	-61.50	-100%	
	Election Costs	0.00	0.00	0.00		
	Audit Fees	250.00	100.00	150.00	150%	Move to HALC at higher cost
	Insurance	243.08	227.72	15.36	7%	
	Subscriptions HALC	537.02	541.67	-4.65	-1%	
	Subscriptions Data Protection	35.00	35.00	0.00	0%	
	Allotments Water Rates	139.83	148.92	-9.09	-6%	
6	Allotments Maintenance	1,125.00	469.00	656.00	140%	Vacant plot clearance and general works
	Village Hall Hire Linton	83.00	76.00	7.00	9%	
	Village Hall Hire Gorsley	78.00	91.00	-13.00	-14%	
	Lengthsman's Payment & Parish Maintenance	3,408.00	3,408.00	0.00	0%	
	Footpaths Projects including Maintenance	621.90	400.00	221.90	55%	A little more work in current year.

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Web Hosting Fees	49.00	93.00	<b>-44.00</b>	-47%
Sundry Repairs & Tree Surgery	0.00	150.00	<b>-150.00</b>	-100% No works in this year
Contingency	300.00	100.00	200.00	200%
Environmental Issues				
Purchase of IT equipment	0.00	126.73	<b>-126.73</b>	-100% Scanner costs from Transparenc Fund
Maintenance costs associated with website				
VAT	283.38	281.37	2.01	1%
	<b>TOTAL PAYMENTS</b>	<u>10,751.62</u>	<u>10,594.37</u>	

**Bank Reconciliation**

£

Balance per bank statement to 31 Mar '18	14,232.12
Petty Cash - none	0.00
	<u>14,232.12</u>
less	
Unpresented cheques	0.00
plus	
un-banked cash	0.00
Net Balance at 31 March 2018	<u>£ 14,232.12</u>

**Cash Book.**

£

Opening Balance 1 April 2017	10,709.03
plus Receipts in year	14,274.71
less Payments in year	<b>-10,751.62</b>
	<u>£ 14,232.12</u>

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The accounts above have been presented in the Payments and Receipts format, which requires restatement from the Income & Expenditure format applied in previous years. The restatement and reconcillation are set out below.

<b>Reconciliation of P&amp;R to I&amp;E</b>		<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
	Opening bank balance (Cash book)	£ 13,295.75	£ 9,519.73	£10,709.03
	receipts	£ 8,938.68	£11,783.67	£14,274.71
	payments	-£ 12,714.70	-£10,594.37	-£10,751.62
Box 8	Closing bank balance (cash book)	£ 9,519.73	£10,709.03	£14,232.12
Box 7	Balances carried forwards	£ 9,519.73	£10,709.03	£ 14,232.12
<b>Reconciliation back to income and expenditure accounting</b>				
<b>Attempt to reconcile on "true reserves basis"</b>				
debtor	c/f adjustments for income due but not in cash book	£ 4,365.98	£ 3,909.32	£ -
creditor	c/f adjustments for expenditure not in cash book & not paid	-£ 350.36	-£ 746.37	-£ 801.82
DI	c/f adjustments for income received in advance	-£ 52.00	£ -	£ -
PPMT	c/f adjustments for expenditure paid in advance	£ 517.00	£ -	£ -
	Balance under I&E reporting	£ 14,000.35	£13,871.98	£ 13,430.30
	Reported balance under I&E reporting	£ 14,150.00	£14,056.00	£ 13,430.30
		-£ 149.65	-£ 184.02	£ -

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**Attempt to reconcile using movents from opening balances**

b/f adjustments for income due but not in cash book	-£	0.31	-£ 4,365.98	-£ 3,909.32
c/f adjustments for income due but not in cash book	£	4,365.98	£ 3,909.32	£ -
b/f adjustments for expenditure not in cash book & not paid	£	527.60	£ 350.36	£ 746.37
c/f adjustments for expenditure not in cash book & not paid	-£	350.36	-£ 746.37	-£ 801.82
b/f adjustments for income received in advance			£ 52.00	
c/f adjustments for income received in advance	-£	52.00		
b/f adjustments for expenditure paid in advance			-£ 517.00	
c/f adjustments for expenditure paid in advanvce	£	517.00		
Revised total balance	£	13,980.89	£14,021.63	£13,614.32
reported balance	£	14,150.00	£14,056.00	£13,430.30
	£	169.11	£ 34.37	-£ 184.02