


## Combe Florey Parish Council

### Receipts & Payments for the year ended 5 April 2019

	2018	2019
	£	£
<b>Income</b>		
Precept	4,000	4,000
Council Support Grant	25	-
Burial Grant	350	350
Footpath Grant	100	100
VAT rebate	134	-
<b>Total Receipts</b>	<u>4,609</u>	<u>4,450</u>
<b>Expenditure</b>		
Clerk's salary	1,223	1,068
HMRC Paye	214	267
Clerks & Sundry Expenses	106	130
Election Costs	-	-
Village Hall Room Hire	40	50
Village Hall Contribution	-	2,000
Affiliation Fees	67	67
Website	-	147
Information Commission	35	40
Internal Audit Fee	30	-
Insurance	410	308
War Memorial	-	83
Footpaths	-	200
Burial Ground Grant	-	700
Village Lengthsman	660	-
Village Garden Maintenance	420	-
VAT paid - To be Reclaimed	6	46
<b>Total Payments</b>	<u>3,211</u>	<u>5,106</u>
Surplus/(Deficiency) For Year	<u>1,398</u>	<u>- 656</u>
<b>Cash Flow Movement in Year</b>		
Balance at Opening	6,008	7,406
Total Receipts	4,609	4,450
Total Payments	3,211	5,106
Balance at Closing	<u>7,406</u>	<u>6,751</u>
<b>Bank Reconciliation As at Year End</b>		
Funds held in Treasurer's Account at Lloyds Bank	7,406	6,960
Less: unrepresented cheques	-	209
Balance per Cash Day Book at Year End	<u>7,406</u>	<u>6,751</u>

Approved and adopted by:

 (Acting Chair)  
 Dated: 14/5/19 (ADRIANA TRUBM)

R. Cleverly - Combe Florey Parish Chairman

For + on behalf of

**Combe Florey Parish Council**

Bank Reconciliation Statement as at 05.04.19

Balance as per Bank Statement			
Treasurers Account - dated 05.04.19			£6,960.06
Outstanding Items:			
Less : Unpresented cheques	000500	209.48	
Add: Uncleared payments into bank	Nil		
			209.48
Balance as per Cash Day Book as at 05.04.19		Balance	£6,750.58

Balance as per Receipts and Payments tab

B/F balance 31.3.18	7,406.23
Total receipts	4,450.00
Total payments	5,105.65
closing balance	6,750.58

Signed & Authorised



(ADRIANA TURBY)  
ACTING CHAIR

R. Cleverly

Chairman, Combe Florey Parish Council



Combe Florey Parish Council  
RECEIPTS AND PAYMENTS 2018/2019

Actual 2015/16	Monthly Receipts & Payments												Actual 2018/19	Budget 2018/19	Actual 2017/18	Budget 2017/18			
	April	May	June	July	August	September	October	November	December	January	February	March							
	RECEIPTS																		
2500.00	Precept	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00	4000.00				
75.00	Council Support Grant	50.00	25.00	25.00	0.00														
350.00	Burial Grant	350.00	350.00	350.00	350.00														
100.00	Footpath Grant	100.00	100.00	100.00	100.00														
0.00	VAT rebate	0.00	134.01	0.00	0.00														
0.00	Transparency Fund Grant	361.69	0.00	0.00	0.00														
3025.00	TOTAL	4475.00	4609.01	4450.00	4000.00	0.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	PAYMENTS																		
1091.80	Clerk's salary	1735.00	£1,223.07	1068.10	291.80	310.60													
250.60	HMRC Paye	0.00	£214.00	267.00	72.80	77.60													
28.06	Clerks & Sundry Expenses	55.00	£105.76	129.54	86.34	21.60													
100.00	Election Costs	200.00	£0.00	0.00															
40.00	Village Hall Room Hire	40.00	£40.00	50.00	50.00														
61.40	Affiliation Fees	65.00	£66.76	67.07	50.00	67.07													
137.46	Website	90.00	£0.00	147.15															
35.00	Information Commission	35.00	£35.00	40.00															
0.00	Internal Audit Fee	0.00	£30.00	0.00															
387.97	Insurance	420.00	£409.93	308.12	308.12														
0.00	Training	0.00	£0.00	0.00															
50.00	Grants S137	50.00	£0.00	0.00															
380.00	Burial Ground Grant	300.00	£0.00	700.00															
0.00	War Memorial	0.00	£0.00	82.70															
0.00	Footpaths	0.00	£0.00	200.00															
480.00	Village Lengthsman	650.00	£660.00	0.00															
190.00	Village Garden Maintenance	300.00	£420.00	0.00															
30.06	VAT paid - To be Reclaimed	0.00	£6.20	45.97															
623.70	Street Furniture	0.00	£0.00	0.00															
0.00	Other	0.00	£0.00	2000.00															
568.56	Contingency	500.00	£0.00	0.00															
2580.23	TOTAL PAYMENTS	4440.00	£3210.72	5105.65	0.00	0.00	2809.06	0.00	0.00	1376.87	139.24	0.00	136.80	395.40	0.00	0.00	248.28		

B/F balance	7406.23	11406.23	11406.23	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17	8597.17
Total receipts	4450.00	4609.01	4450.00	4000.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total payments	5105.65	0.00	0.00	2809.06	0.00	1376.87	139.24	0.00	136.80	395.40	0.00	0.00	0.00	248.28					
Closing balance	11406.23	11406.23	8597.17	9047.17	9047.17	7670.30	7531.06	7394.26	6998.86	6750.58									

4450.00  
4325.17 4461.97

## Combe Florey Parish Council Asset Register

As at 5 April 2019

Date of purchase	item	Cost per item (ex VAT)	Total Value (ex VAT)	Value for audit purpose
2011	Strimmer (Note 1)	£300	Nil	Nil
March 2010	Grit bins x 3	£131.67	£395.01	£395.01
October 2011	grit bin	£136.94	£136.94	£136.94
September 2011	noticeboard	£235	£235	£235
March 2013	Diamond Jubilee Photobook	£34.48	£34.48	£34.48
February 2016	Waste bin	£250	£250	£250
unknown	Village Garden	?	?	£1
unknown	Bench x 2	£400	£800	£1
Nov 2015	Village sign	£170	£170	£170
<b>TOTAL VALUE</b>			<b>£2021.43</b>	<b>£1223.43</b>

Note 1. The Strimmer was reported stolen from the shed where it was kept during the year to 31 March 2018. It has therefore been written off in the asset register.

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## Explanation of variances – pro forma

Name of smaller authority: **Combe Florey Parish Council**

County area (local councils and parish meetings only): **Somerset**

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2017/18 £	2018/19 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
<b>Box 2</b> <i>Precept or Rates and Levies</i>	4,000	4,000	0	0%	Decision was made by CFPC to keep the precept unchanged this year.
<b>Box 3</b> <i>Total other receipts</i>	609	450	(159)	(26%)	In 2017/18, VAT rebates of £134 were received. This year, some \$46 of VAT remains to be reclaimed after the year end.
<b>Box 4</b> <i>Staff costs</i>	1,223	1,068	(155)	(13%)	The small decrease represents a slight reduction in the number of meetings, relative to the previous year, where more meetings were required to settle in the new than recently appointed councillors.
<b>Box 5</b> <i>Loan interest</i>	0	0	0	0	CFPC holds surplus funds during the year and has no borrowings.
<b>Box 6</b> <i>All other payments</i>	3,211	4,038	827	26%	The increase is principally accounted for by a one off grant to Combe Florey Village Hall of £2,000 and a catch up payment of £700 for two years worth of Burial Grant to Combe Florey Parochial Church Council.
<b>Box 9</b> <i>Total fixed assets &amp; long term investments &amp; assets</i>	1,223	1,223	0	0%	Unchanged during year
<b>Box 10</b> <i>Total borrowings</i>	0	0	0	0	CFPC has no borrowings
<b>Explanation for 'high' reserves</b>	At £6,751, the cash balance at 5 April 2019 is 1.7 times the annual precept, which is a marginal reduction on the position last year (1.85 times). This year's cash balance level is slightly overstated, as the Village Lendgthman's invoice for £750 for work incurred during the year fell due for payment after the year end. Adjusting for this would make the ratio of cash held to precept some 1.5 times. Your councillors do not believe that it is the role of the Parish Council to hold unduly high cash balances, whilst balancing this against the need for prudence. Accordingly the objective is to hold approximately one year's worth of precept, which is felt allows sufficient cover for any unforeseen expenditure.				

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