

Explanation of Selling Parish Council Accounts

Our account file consists of three pages. The top page is the summary and the second page is a list of payments through one financial year. The third page breaks down the Administration payments in to different categories so that it can easily be seen how much we have spent on one particular item eg salaries.

	A	B	C	D	E	F	G	H	I
1	Balance b/fwd 01.04.17						12936.27		
2	Income Received								
3	SBC Half Year Precept			5192.00					
4	SBC Half Year Lighting Grant			90.00					
5	SBC 2 nd Half Year Precept			5192.00					
6	SBC 2 nd Half Year Lighting Grant			90.00					
7	Bank Account Interest			0.93					
8	VAT			424.26					
9	Donation from Mr & Mrs Cook			220.00					
10	Transparency fund			450.00					
11									
12	Total Income			11659.19			11659.19		
13							24595.46		
14	Less outgoings						8834.98		
15	Total						15760.48		
16	NatWest Current Account Sheet 343					10562.87			
17	NatWest Reserve Account Sheet 177					5197.61			
18									
19	Total at 25 February 2018					15760.48			
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Summary

The brought forward figure at the top of the summary sheet shows the figure left in the bank from the end of the previous financial year. This amount is agreed with the internal auditor. On the lefthand side the income is listed as it arrives in the bank. Line 7 changes each month as interest is added to our reserve account. Total amount received by 25th Feb 2018 is shown as £11659.19. This is carried over to the righthand side and added to the amount brought forward at the beginning of the year giving a total of £24595.46. Underneath that figure is total of outgoings (less unbanked cheques). This figure comes directly from the Payment details page and is updated automatically, so it is always correct. Underneath that is total of income less expenditure - £15760.48. On the left hand of the page the amount on the bank statements are shown and their total should match that figure - £15760.48.

Payment details

Date	Payee	Page	Chq	Sub	VAT	Grand	Admin	Grants/	Energy	Maint
05/04/2017	Com Rural Kent membership	333	159	50.00	0.00	50.00	50.00			
	Clerk's - April salary	333	160	365.21	0.00	365.21	365.21			
	Charing PCC	334	161	80.00	0.00	80.00	80.00			
	SSE Contracting March	333	163	14.39	2.88	17.27				17.27
	Village Hall hire	333	164	298.00	0.00	298.00	298.00			
	Clerk's March expenses	333	165	59.40	0.00	59.40	59.40			
	SSE Electricity	333	DD	22.62	1.13	23.75			23.75	
03/05/2017	KALC invoice 5560	334	166	60.00	12.00	72.00	72.00			
	Credit note from KALC			-30.00	-6.00	-36.00	-36.00			
	SSE Contracting April	334	167	14.39	2.88	17.27				17.27
	Broker Network	334	168	310.07	0.00	310.07	310.07			
	Clerk's April Expenses	334	169	140.15	12.47	152.62	152.62			
	Clerk's May Salary	334	170	365.21	0.00	365.21	365.21			
Total at 25	SSE Electricity	334	DD	20.55	1.02	21.57			21.57	
	Clerk's - salary June	335	171	365.21	0.00	365.21	365.21			
07/06/2017	McCabe Ford Williams	335	172	304.00	60.80	364.80	364.80			
	SSE Contracting May	336	173	14.38	2.88	17.26				17.26
	Clfr A Rehal	335	174	42.40	0.00	42.40	42.40			
	Clerk's	335	175	50.48	0.00	50.48	50.48			
	SSE Electricity	335	DD	21.01	1.04	22.05			22.05	
05/07/2017	Charing PCC	336	176	80.00	0.00	80.00	80.00			
	KALC invoice 5414	337	177	274.02	54.80	328.82	328.82			
	Clerk's - Salary July	336	178	342.21	0.00	342.21	342.21			
	SSE Contracting June	336	179	14.39	2.88	17.27				17.27
	HMRC	336	180	86.60	0.00	86.60	86.60			
	SSE Electricity	336	DD	22.16	1.10	23.26			23.26	
	Clerk's - June expenses	336	181	48.60	0.00	48.60	48.60			
02/08/2017	Clfr A Rehal - Big lunch	337	182	88.00	0.00	88.00	88.00			
	Clfr D Cook - Big lunch	337	183	231.45	0.00	231.45	231.45			
	Clerk's - July expenses	337	184	151.20	19.80	171.00	171.00			
	SSE Contracting July	337	185	14.39	2.88	17.27				17.27
	Clerk's Aug salary	337	186	541.31	0.00	541.31	541.31			
	SSE Electricity	337	DD	20.55	1.02	21.57			21.57	
06/09/2017	Clerk's Sept salary	338	188	381.11	0.00	381.11	381.11			

Clicking on the tab for the payment details at the bottom of the summary page brings up this list of payments. Payments are listed from April to March each year. The estimates at line 2 are taken from our budget/precept details and are to allow us to check if we are on target. Line four shows the date the cheque is raised, who we paid, the bank statement page number showing the payment has gone through, the amount without VAT, VAT, and the grand total. The following four columns shows the breakdown of expenditure, either Admin, Grants, Energy (electricity) and maintenance. The majority of items fall in to the admin category and these payments are explained in more detail on the Admin Breakdown tab.

	A	B	C	D	E	F	G	H	I	J	K	L	N
61		SSE Electricity Dec	341	DD	21.01	1.04	22.05			22.05			
62		Clerk's Dec Salary	341	SO	381.11	0.00	381.11	381.11					
63	03/01/2018	KALC invoice 6131		207	30.00	6.00	36.00	36.00					
64		SSE Electricity Jan	342	DD			23.26						
65		Clerk's Jan salary	342	SO	381.11	0.00	381.11	381.11					
66		SSE Contracting Dec	342	208	14.39	2.88	17.27					17.27	
67		Clerk's expenses Dec	342	209	50.77	1.25	52.02	52.02					
68	07/02/2018	SSE Contracting Jan		210	14.39	2.88	17.27						17.27
69		Clerk's expenses Jan	343	211	37.80	0.00	37.80	37.80					
70		KALC invoice 6131		212	120.00	24.00	144.00	144.00					
71		Clerk's Feb salary	343	SO	381.11	0.00	381.11	381.11					
72		SSE Electricity Feb		DD	21.01	1.04	22.05			22.05			
73	07/03/2018	SSE Contracting Feb		213	14.39	2.88	17.27						17.27
74		Clerk's Feb expenses		214	85.95	0.00	85.95	85.95					
75		Rural Kent membership		215	50.00	0.00	50.00	50.00					
76		Clfr Rehal		215	23.90	3.07	26.97	26.97					
77													
78					8,909.72	279.20	9,212.44	8,108.04	650.00	223.91	207.23		
79		UNCLEARED CHEQUES											
80		SSE Contracting Jan		210	14.39	2.88	17.27						
81		KALC		207	30.00	6.00	36.00						
82		KALC		212	120.00	24.00	144.00						
83		SSE Contracting Feb		213	14.39	2.88	17.27						
84		Clerk's Expenses Feb		214	85.95	0.00	85.95						
85		Rural Kent		215	50.00	0.00	50.00						
86		Clfr Rehal		216	23.90	3.07	26.97						
87					120.00								
88		total					377.46						
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If you scroll down to the bottom of the Payment details page you will find the most recent payments – March 7th cheques are listed. Then there is a running total on row 78. This shows outgoings as £9212.44.

Listed under Uncleared Cheques are those new cheques and any others that have not cleared the bank, with a grand total showing of £377.46. If you subtract the uncleared cheques from the outgoings the total is £8834.98 – this is the figure that feeds in to the summary page of outgoings taken away from our total income. If you look at our estimates on line 2 compared to our actuals on line 78 you will see that we are slightly under budget at the moment.

Admin breakdown

Going to the third tab at the bottom of the spreadsheet gives details of our admin costs.

The different categories are listed along the top, salaries, expenses, subscriptions, training, insurance and professional fees. These were recommended by our internal auditor, but we could add to them in future if decided.

