

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|-------------|---------------------------|------|-----|--------|-------|----------|---------|---------|--------|-------|---|
| 1 | Payments | | | | | | | | | | | |
| 2 | Estimates | | | | | | 10384.00 | 8325.00 | 1731.00 | 328.00 | | |
| 3 | | | | | | | | | | | | |
| 4 | Date | Payee | Page | Chq | Sub | VAT | Grand | Admin | Grants/ | Energy | Maint | |
| 5 | Page 1 | | | | | | | | Misc | | | |
| 6 | 05/04/2017 | Com Rural Kent membership | 333 | 159 | 50.00 | 0.00 | 50.00 | 50.00 | | | | |
| 7 | | Clerk's - April salary | 333 | 160 | 365.21 | 0.00 | 365.21 | 365.21 | | | | |
| 8 | | Charing PCC | 334 | 161 | 80.00 | 0.00 | 80.00 | 80.00 | | | | |
| 9 | | SSE Contracting March | 333 | 163 | 14.39 | 2.88 | 17.27 | | | | 17.27 | |
| 10 | | Village Hall hire | 333 | 164 | 298.00 | 0.00 | 298.00 | 298.00 | | | | |
| 11 | | Clerk's March expenses | 333 | 165 | 59.40 | 0.00 | 59.40 | 59.40 | | | | |
| 12 | | SSE Electricity | 333 | DD | 22.62 | 1.13 | 23.75 | | | 23.75 | | |
| 13 | 03/05/2017 | KALC invoice 5560 | 334 | 166 | 60.00 | 12.00 | 72.00 | 72.00 | | | | |
| 14 | | Credit note from KALC | | | -30.00 | -6.00 | -36.00 | -36.00 | | | | |
| 15 | | SSE Contracting April | 334 | 167 | 14.39 | 2.88 | 17.27 | | | | 17.27 | |
| 16 | | Broker Network | 334 | 168 | 310.07 | 0.00 | 310.07 | 310.07 | | | | |
| 17 | | Clerk's April Expenses | 334 | 169 | 140.15 | 12.47 | 152.62 | 152.62 | | | | |
| 18 | | Clerk's May Salary | 334 | 170 | 365.21 | 0.00 | 365.21 | 365.21 | | | | |
| 19 | Total at 25 | SSE Electricity | 334 | DD | 20.55 | 1.02 | 21.57 | | | 21.57 | | |
| 20 | | Clerk's - salary June | 335 | 171 | 365.21 | 0.00 | 365.21 | 365.21 | | | | |
| 21 | 07/06/2017 | McCabe Ford Williams | 335 | 172 | 304.00 | 60.80 | 364.80 | 364.80 | | | | |
| 22 | | SSE Contracting May | 336 | 173 | 14.38 | 2.88 | 17.26 | | | | 17.26 | |
| 23 | | Clfr A Rehal | 335 | 174 | 42.40 | 0.00 | 42.40 | 42.40 | | | | |
| 24 | | Clerk's | 335 | 175 | 50.48 | 0.00 | 50.48 | 50.48 | | | | |
| 25 | | SSE Electricity | 335 | DD | 21.01 | 1.04 | 22.05 | | | 22.05 | | |
| 26 | 05/07/2017 | Charing PCC | 336 | 176 | 80.00 | 0.00 | 80.00 | 80.00 | | | | |
| 27 | | KALC invoice 5414 | 337 | 177 | 274.02 | 54.80 | 328.82 | 328.82 | | | | |
| 28 | | Clerk's - Salary July | 336 | 178 | 342.21 | 0.00 | 342.21 | 342.21 | | | | |
| 29 | | SSE Contracting June | 336 | 179 | 14.39 | 2.88 | 17.27 | | | | 17.27 | |
| 30 | | HMRC | 336 | 180 | 86.60 | 0.00 | 86.60 | 86.60 | | | | |
| 31 | | SSE Electricity | 336 | DD | 22.16 | 1.10 | 23.26 | | | 23.26 | | |
| 32 | | Clerk's - June expenses | 336 | 181 | 48.60 | 0.00 | 48.60 | 48.60 | | | | |
| 33 | 02/08/2017 | Clfr A Rehal - Big lunch | 337 | 182 | 88.00 | 0.00 | 88.00 | 88.00 | | | | |
| 34 | | Clfr D Cook - Big lunch | 337 | 183 | 231.45 | 0.00 | 231.45 | 231.45 | | | | |
| 35 | | Clerk's - July expenses | 337 | 184 | 151.20 | 19.80 | 171.00 | 171.00 | | | | |
| 36 | | SSE Contracting July | 337 | 185 | 14.39 | 2.88 | 17.27 | | | | 17.27 | |
| 37 | | Clerk's Aug salary | 337 | 186 | 541.31 | 0.00 | 541.31 | 541.31 | | | | |
| 38 | | SSE Electricity | 337 | DD | 20.55 | 1.02 | 21.57 | | | 21.57 | | |
| 39 | 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 | | Cllr 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 | | Cllr 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.

