

CHURCH LAWTON PARISH COUNCIL
RECEIPTS/PAYMENT ACCOUNTS - YEAR ENDING 31st MARCH 2017

	AUDIT 2015/2016	AUDIT 2016/2017	Diff Yr on Yr	% Increase / Decrease
RECEIPTS				
Balance carried forward from previous year	<u>£15,891.14</u>	<u>£17,304.99</u>	£1,413.85	8.9%
Precept	£7,500.00	£7,500.00	£0.00	0.0%
VAT Refund	£221.84	£0.00	-£221.84	-
Reserve A/C 1 interest	£6.34	£4.32	-£2.02	-31.9%
Reserve A/C 2 interest	£1.21	£0.84	-£0.37	-30.6%
Cheshire East Council Tax Support Grant	£299.00	£150.00	-£149.00	-49.8%
Transparency Code Funding	£504.00	£481.36	-£22.64	-
TOTAL INCOME	<u>£24,423.53</u>	<u>£25,441.51</u>	<u>£1,017.98</u>	<u>4.2%</u>
PAYMENTS				
Chairman's Badge	£54.99	£0.00	-£54.99	-
Environmental Improvements and Repairs	£960.15	£869.25	-£90.90	-9.5%
Insurance	£517.41	£536.93	£19.52	3.8%
Postage costs	£5.40	£11.00	£5.60	103.7%
Clerk's expenses	£0.00	£0.00	£0.00	0.0%
Clerk's Salary	£3,852.00	£4,389.69	£537.69	14.0%
Clerk's Working from home allowance	£207.96	£207.96	£0.00	0.0%
External Audit Expenses	£0.00	£0.00	£0.00	0.0%
Internal Audit Expenses	£36.00	£126.00	£90.00	250.0%
Payroll	£204.00	£151.80	-£52.20	-25.6%
Hire of Lawton Memorial Hall + other room hire	£197.50	£595.00	£397.50	201.3%
Subscriptions including ChALC	£703.12	£801.35	£98.23	14.0%
Stationery	£44.01	£41.07	£41.07	93.3%
Printer and Ink	£64.08	£160.92	£96.84	151.1%
Training/books required for training	£93.00	£333.40	£240.40	258.5%
Councillor Travel Expenses	£0.00	£0.00	£0.00	-
Advertising and Professional Printing costs	£42.28	£196.75	£154.47	365.4%
Website	£0.00	£626.22	£626.22	-
Laptop	£0.00	£0.00	£0.00	-
Donations:				
North West Air Ambulance	£0.00	£200.00	£200.00	-
R/British Legion	£30.00	£30.00	£0.00	0.0%
Lawton Memorial Hall	£0.00	£25.00	£25.00	-
All Saints Harvest Basket	£32.22	£29.77	-£2.45	-7.6%
Cllrs/Clerk (Retirement, Condolence, In Memory of)	£74.42	£41.89	-£32.53	-43.7%
Other	£0.00	£18.96	£18.96	-
TOTAL EXPENDITURE	<u>£7,118.54</u>	<u>£9,392.96</u>	<u>£2,274.42</u>	<u>32.0%</u>
Balance in Hand: Current Account		£1426.06		
(31st March 2016) Reserve A/C 1		£12,643.68		
Reserve A/C 2		£2,425.06		
Unpresented Cheques		£446.25		
TOTAL		<u>£16,048.55</u>		
GRAND TOTAL		<u>£25,441.51</u>		

VARIANCE STATEMENT – YEAR ENDING 31 MARCH 2017

RECEIPTS

- The precept amount for 2016/2017 remained the same as the previous year.
- The VAT refund appears as zero as the payment was received just after the beginning of April, so in the next financial year.
- The Cheshire East Council Tax Support Grant, granted due to a revaluation of the council Tax base, has reduced again.
- New regulations that require Parish Councils to display their agendas, minutes and finances on a website, have resulted in continuing funding for smaller parish Councils. Funding was received from the National Association of Local Councils (NALC) towards the time the clerk has spent updating the website.

PAYMENTS

- Environmental Improvements and Repairs costs have decreased slightly due to less materials needing to be purchased.
- Although postage appears to have doubled the difference is actually no more than one book of stamps!
- The clerk's salary has increased due to an increase in the number of hours worked from 30 a month to 8 a week (approximately 31 a month). The increase was required to meet the increasing demands on Parish Councils to meet legislation such as the Transparency Code.
- The Parish Council appointed JDH Business Services as their internal auditor for 2016/2017. Although more expensive than the previous auditor, they have considerable experience in this area. The extra cost has been more than offset by moving the payroll to a cheaper company. It should be noted that the 2016/2017 payroll costs include a couple of payments for payroll services in the previous year.
- Lawton Hall room hire payments have increased, but again much of the apparent increase is attributed to payments not always being in the tax year that the hall is used. In 2016/2017, some payments were made for meetings in 2015/2016. In addition, the number of meetings has increased due to other commitments (Neighbourhood Plan meetings and the Barrows Steering Group) and an extraordinary meeting that was required in 2016/2017.
- Subscription costs have increased, partly due to the Parish Council joining Cheshire Community Action who have been invaluable in providing advice regarding Neighbourhood Planning and who spoke at last year's Annual Parish Meeting.
- Total stationery costs appear to have slightly reduced but it should be noted that, since this figure is low, small purchases make a big difference to the percentage change.
- The Council has been proactive during the last 13 months in twice producing leaflets for distribution to the whole parish. The costs of this are reflected in increased costs for printer/Ink charges along with advertising and professional printing costs.