



**ANNUAL
ACCOUNTS OF
DENBY DALE
PARISH COUNCIL**

2014-2015

DENBY DALE PARISH COUNCIL

BANK RECONCILIATION STATEMENT AT 31 MARCH 2015

| | £ | £ |
|--------------------------------|--------|--------------------------|
| CURRENT ACCOUNT | | 18,738.61 |
| Balance as at 31.3.15 | | |
| DEPOSIT ACCOUNT | | <u>3,029.61</u> |
| Balance as at 31.3.15 | | 21,768.22 |
| PETTY CASH FLOAT | | |
| Balance as at 31.3.15 | | <u>50.00</u> |
| | | 21,818.22 |
| KIRKLEES INVESTMENT | | |
| Balance as at 31.3.15 | | <u>210,033.00</u> |
| | | 231,851.22 |
| Less unrepresented cheques | | |
| | 503278 | 500.00 |
| | 503288 | 500.00 |
| | | <u>1,000.00</u> |
| | | <u>230,851.22</u> |
| BALANCE OF ALL ACCOUNTS | | <u>230,851.22</u> |

BALANCE SHEET 2014/2015

| | £ |
|------------------------|-------------------|
| Receipts | 164,561.64 |
| Payments | <u>92,198.49</u> |
| | 72,363.15 |
| | |
| Opening Balance 1.4.14 | <u>158,488.07</u> |
| | |
| Balance as at 31.3.15 | <u>230,851.22</u> |

Represented by

| | |
|------------------------------|--------------------------|
| Earmarked grants | 3,781.98 |
| Election Fund | 13,000.00 |
| General Reserves | 20,000.00 |
| Reserves for Future Projects | <u>194,069.24</u> |
| | <u>230,851.22</u> |

The above statement represents fairly the financial position of the Authority as at 31 March 2015 and reflects its receipts and payments for the year.

Approved by Council Meeting held on (Date)

Signed:
(Chair) (Responsible Financial Officer)

RECEIPTS AND PAYMENTS ACCOUNT 2014/2015

| 2013/2014 | PAYMENTS | 2014/2015 |
|--------------------------|---|--------------------------|
| £ | | £ |
| 1,313.00 | Subscriptions | 1,439.00 |
| 379.60 | Councillor Training | 165.00 |
| 192.50 | Councillor Travel | 28.80 |
| 2,820.00 | Newsletter | 3,175.00 |
| 100.00 | Emley Show | 0.00 |
| 507.00 | Websites | 1,005.00 |
| 4,800.00 | School Project S137 | 4,800.00 |
| 4,181.52 | Small Grants | 2,873.32 |
| 25,000.00 | Countryside Project | 25,000.00 |
| 3,000.00 | Environment Trust S137 | 3,000.00 |
| 5,000.00 | Community Grants (inc Library building exp) | 8,380.38 |
| 18,000.00 | Community Grant Aid | 50.00 |
| 1,185.00 | Christmas Tree S137 | 0.00 |
| 112.00 | Wreaths S137 | 200.00 |
| 5,280.00 | Floral Displays | 5,280.00 |
| 1,194.05 | Dog Bags/dispensers | 1,373.35 |
| 806.21 | Insurance | 816.89 |
| 2,112.04 | Administration Costs | 3,129.81 |
| 45.99 | Petty Cash | 0.00 |
| 18,798.42 | Employment, Training and Associated Costs | 20,727.82 |
| 99.00 | Chair's Allowance and Memento | 0.00 |
| 905.00 | Audit Fees | 905.00 |
| 63.88 | Telephone kiosk restoration | 0.00 |
| 660.00 | Heritage Working Party | 525.00 |
| 150.00 | Civic Do Payments | 145.45 |
| 284.00 | Litter Bins | 4,066.00 |
| 2,283.69 | VAT | 3,322.67 |
| 0.00 | Allotments | 635.00 |
| 0.00 | Neighbourhood Planning | 1,155.00 |
| <u>99,272.90</u> | | <u>92,198.49</u> |
| 8,755.34 | Current Account | 17,738.61 |
| 3,027.73 | Deposit Account | 3,029.61 |
| 146,655.00 | Kirklees Investment | 210,033.00 |
| 50.00 | Petty Cash Float | 50.00 |
| 158,488.07 | | 230,851.22 |
| <u>257,760.97</u> | | <u>323,049.71</u> |

2013/2014

2014/2015

RECEIPTS

| £ | | £ |
|--------------------------|--|--------------------------|
| 118,045.00 | Precept | 140,768.00 |
| 17,610.00 | Council Tax Reduction Grant | 17,610.00 |
| 645.40 | Bank Interest Received | 719.89 |
| 949.21 | Heritage Working Party income from sale of books | 248.00 |
| 2,432.20 | Repayment of VAT | 3,360.75 |
| 103.56 | Other receipts | 0.00 |
| 24.20 | YLCA branch conference refund of refreshments | 0.00 |
| 0.00 | Locality Grants | 1855.00 |
| <u>139,809.57</u> | | <u>164,561.64</u> |

| | | |
|--------------------------|---------------------|--------------------------|
| 3,876.44 | Current Account | 8,755.34 |
| 3,024.96 | Deposit Account | 3,027.73 |
| 111,000.00 | Kirklees Investment | 146,655.00 |
| 50.00 | Petty Cash Balance | 50.00 |
| <u>117,951.40</u> | | <u>158,488.07</u> |
| <u>257,760.97</u> | | <u>323,049.71</u> |

GENERAL FUND 2014/2015

| | |
|--------------------------------|--------------------------|
| Available Cash 1.4.14 | 158,488.07 |
| Add Total Income from Receipts | 164,561.64 |
| | <u>323,049.71</u> |
| Deduct Total Expenditure | 92,198.49 |
| Available Cash 31.3.15 | <u>230,851.22</u> |
| Deduct Earmarked Reserves | <u>210,851.22</u> |
| General Fund 31.3.15 | <u>20,000.00</u> |

**DENBY DALE PARISH COUNCIL
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015
SUPPORTING STATEMENT**

Accounting Procedure

These accounts have been prepared in accordance with the Accounts and Audit Regulations 2003 which require Councils with an income below £200,000 to produce accounts on a receipts and payments basis.

Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

Tenancies

None

Section 137 Payments

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £7.20 per head of electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers.

The limit for this Council in the year ended 31 March 2015 was £92,800.80 based on an electorate of 12,889 and the following payments were made:

| | |
|---|-------------------|
| Grants to schools under the schools project | £4,800.00 |
| Grant to Denby Dale Environment Trust | £3,000.00 |
| Remembrance Day Wreaths | £ 200.00 |
| Grant to Youth Group | £1,500.00 |
| Christmas Trees | <u>£ 900.00</u> |
| | <u>£10,400.00</u> |

Pensions

For the year ended 31 March 2015, the Council's contributions were equal to those approved by the West Yorkshire Pension Fund Actuaries.

Fixed Assets

At 31 March 2015, the following fixed assets were held:

| | |
|----------------------|------------|
| Office Equipment | £ 9,213.00 |
| Chain of Office | £31,200.00 |
| Litter bins | £10,212.80 |
| Dog bag dispensers | £ 701.25 |
| Noticeboard | £ 835.00 |
| Telephone kiosks (3) | £ 7,500.00 |

The basis of valuation is replacement cost based on insured amounts.

Borrowings

None

Leases

None

Contingent Liabilities

None

Capital Commitments

None

Earmarked Reserves

At 31 March 2015 the following earmarked reserves were held by the Council

| | £ |
|------------------------------|-------------------|
| Grants not yet claimed | 3,781.98 |
| Election Fund | 13,000.00 |
| Reserves for Future Projects | <u>194,069.24</u> |
| Total Earmarked | 210,851.22 |
| | |
| General Reserves | <u>20,000.00</u> |
| Total | 230,851.22 |

Earmarked Reserves represent funds set aside for future expenditure.

CHAIR **RFO**

DATE **DATE**

SUMMARY OF VAT ACCOUNT FOR YEAR 2014/2015

| | £ | £ |
|--|---------------|------------------------|
| Year 2013-2014 | | |
| VAT received for 2013-2014 | | |
| For period to Jan – Apr 2013 | 583.34 | |
| For period to Apr – Jun 2013 | 694.76 | |
| For period to Jul – Sept 2013 | 771.89 | |
| For period to Oct – Dec 2013 | <u>382.21</u> | |
| VAT shown in accounts 2013-2014 | | <u>2,432.20</u> |
| | | |
| Year 2014-2015 | | |
| VAT received for 2014-2015 | | |
| For period to Jan – April 2014 | 434.83 | |
| For period to Apr – June 2014 | 1,560.17 | |
| For period to Jul – Sept 2014 | 1,029.32 | |
| For period to Oct – Dec 2014 | <u>336.43</u> | |
| VAT shown in accounts 2014-2015 | | <u>3,360.75</u> |

PETTY CASH SUMMARY 2014/2015

| | 2013/14 | 2014/15 |
|---------------------------------|---------------------|--------------------|
| | £ | £ |
| Postage | 4.20 | 0.00 |
| Refreshments | 28.12 | 0.00 |
| Miscellaneous | <u>13.67</u> | <u>0.00</u> |
| | <u>45.99</u> | <u>0.00</u> |
| | | |
| <u>Total Expenditure</u> | <u>45.99</u> | <u>0.00</u> |