

External Audit 2014/15

		Year-end March-14	Year-end March-15	Variance	% Variance	More than 15%?
Box 1 - balance brought forward	£	5,289	5,246			
Box 2 - Annual precept	£	5,269	4,650	-£ 619	-12%	no
Box 3 - Total other receipts	£	1,360	1,730	£ 370	27%	yes
	£	11,918	11,626			
Box 4 - Staff costs	£	2,579	2,794	£ 215	8%	no
Box 5 - Loan repayments		nil	nil			
Box 6 - All other payments	£	4,093	3,260	-£ 833	-20%	yes
	£	6,672	6,054			
Box 7 - Balance carried forward	£	5,246	5,572			
Box 8 - Total cash	£	5,246	5,572			
Box 9 - Total fixed assets		nil	nil			no
Box 10 - Total borrowings		nil	nil			

St Ewe Parish Council Cornwall	
Bank Reconciliation Year Ended 31 March 2015	
Balance per Bank Statements at 31 March 2015	
Balance Chequing Account	£ 177.09
Balance Bus Instant Access Account	£ 5,555.95
TOTAL Bank Accounts	£ 5,733.04
Outstanding Items	
Less unrepresented cheques (see list below)	
Chq#536 25% of Clerk's training	-£ 161.26
Plus uncleared payments into bank (see list below)	nil
Petty Cash	nil
Balance per Cash Book at 31 March 2014 (Box 8 of Annual Return)	£ 5,571.78

Electronic Check
£ 5,571.78

EXPLANATION OF VARIANCE -- BOX 3 - Total other receipts	
Figure in 2014 column	£ 1,360
Figure in 2015 column	£ 1,730
Variance (2014-2015)	-£ 370

REASONS for variance -- BOX 3 - Total other receipts	
Community Chest Grant, war memorial refurb, Aug'14	£ 300
Unexplained	£ 70
Variance - Reasons =	-£ 0
UNEXPLAINED IS LESS THAN 15% of £1,360, which equals	£ 204

EXPLANATION OF VARIANCE -- BOX 6 - All other payments	
Figure in 2014 column	£ 4,093
Figure in 2015 column	£ 3,260
Variance (2014-2015)	£ 833

REASONS for variance -- BOX 6 - All other payments	
Notice Board maintenance 2013/14	-£ 379
Notice Board maintenance 2014/15	£ 25
Grants to parish organisations 2013/14	-£ 1,875
Grants to parish organisations 2014/15	£ 1,500
Unexplained	-£ 104
Variance - Reasons =	£ 0
UNEXPLAINED IS LESS THAN 15% of £4,093, which equals	£ 614

EXPLANATION OF VARIANCE -- BOX 9 - Total fixed assets	
Figure in 2014 column	nil
Figure in 2015 column	nil
Variance (2014-2015)	

REASONS for variance -- BOX 9 - Total fixed assets	
St Ewe Parish Council's fixed assets have no cost. The only fixed assets are three notice boards and a filing cabinet, the costs of which are lost in the mists of time, and therefore simply listed as 'unknown'. Last year's sum of £379 commented upon by the External Auditor was not a purchase, but rather maintenance of the venerable boards, detailed here:	
Notice board materials, Apr'13	£ 54
Repair notice board, Polmassick, Jun'13	£ 180
Repair notice board, St Ewe, Aug'13	£ 120
Ivy clearance, Oct'13	£ 25
Unexplained	£ -
Variance - Reasons =	£ 379
UNEXPLAINED IS LESS THAN 15% of £0, which equals	£ -