

Clipston Parish Council
Notes for Auditor
Year end 31st March 2016

Recommendations from auditor

Internal Auditor:- The audit was carried out and reported as follows:-

The budget should be more explicitly minuted.

Standing orders and financial regulations should be re-adopted every year

Financial & management risk assessment and asset register/ insurance review to be carried out every year

Paying for playing field insurance is legally questionable. Should be paid under s137. The clerk to comply.

Significant Variations

	<u>14/15</u>	<u>15/16</u>	<u>Diff. Reason</u>
	£	£	£
Receipts	<u>3385</u>	<u>1529</u>	<u>1856</u>
VAT	896	£1,150.00	£254.00 VAT reclaim in line with incre
Interest	8	£8.00	0
Noticeboard Repair	400	£-	-£400.00 No fundraising carried out for
War Memorial	1725	£-	-£1,725.00 No fundraising for war memc
Grant	0	371	371 Transparency Fund Grant
Mowing Grant	355	0	-£355.00 Payment for 15/16 not receiv
	3384	1529	-£1,855.00
Clerk's Salary	<u>1874</u>	<u>2244</u>	<u>370</u>
			160 Change of Clerk – Handover
			160 Change in timings of payer
			39 Increase in SCP 18
			11 Overtime
			370
Payments	<u>10633</u>	<u>9379</u>	<u>1254</u>
VAT	1151	936	-215 VAT reclaim in line with decr
Street Lighting	2003	2498	495 Increase in streetlighting cos
Grass Cutting	904	2424	1520 Cost of Mower Lease include
Village Insurance	614	542	-72 Cheaper premium obtained
Playing Field Insura	1324	1312	-12 Cheaper premium obtained
Clerk's Expenses	253	368	115 Handover period for change
Audit Fees	255	255	0 No variance
Room Hire	144	147	3 No significant variance
Subscriptions	336	412	76 Increase in subs
Bank Charges	25	15	-10
Web Costs	50	22	-28 Change of Host
S137	25	17	-8 War memorial fee
Memorial Restorati	1682	0	-1682 No repair to war memorial
Donations	0	300	300 Donation to new village news
Noticeboard Repair	1867	0	-1867 New noticeboard
Election Costs	0	131	131 Election held in 2015
	10633	9379	-1254