

# RUSHTON PARISH COUNCIL

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## ANNUAL AUDIT 2014-15

### ACCOUNTING STATEMENT - EXPLANATION OF DIFFERENCES

#### Box 2

2013/14 was the last year of Kettering Borough Council's grant system and the opportunity was taken to supplement that year's grant, which had been reducing over the last few years, with an additional precept. It is accepted that putting the grant element of the entry in Box 2 last year was incorrect. For 2014/15, the figure entered, £3,900, is the precept.

#### Box 3

The donations/payments received during 2013/14 were for £512.25 VAT reclaimed, £3354 Minibus grant from Northamptonshire County Council and £1594.75 in fares/private hire payments for the Minibus. There was no VAT reclaim in 2014/15 but £4.60 was received for a wayleave payment for cables on Parish Council land and £400 contributions towards recreation ground signage. The Minibus grant remained the same but fares/private hire income was lower than 2013/14 at £1189.8.

#### Box 4

Aligning the pay date for the Clerk to meet HMRC's RTI requirements resulted in three months of 2012/13 salary being paid in 2013/14. 2014/15 was the annual salary.

#### Box 6

The main differences between the two years are given in the table below. The minibus insurance for 2015/16 was paid in 2014/15 to ensure that cover was maintained. The increase in premium from 2013/14 is due to a small claim and the fact that one of the volunteer drivers is now over 70 years of age. An opportunity was taken to enter into a 3-year SLA for the clock maintenance which will give an overall saving in costs.

	2013/14	2014/15
Clock maintenance	211.20	
Clock Service level agreem't		538.80
Village hall hire 01/13-09/14		220.00
Mole treatment		250.00
Clock repairs		424.80
Recreation Ground signs		662.72

Training		39.00
Insurance	853.73	1077.38 (2014/15)
		1176.61 (2015/16)
Driver training		780.00
Minibus fuel	616.74	759.58
Minibus maint/repair	364.08	471.26
<b>Totals</b>	<b>2045.75</b>	<b>6400.15</b>

Other variances are due to annual fluctuation.

Box 9

The increase in the value of assets reflects the cost of the recreation ground signage less VAT.

Note: The high balance carried by the Parish Council is largely for the Community Minibus, (£28,169), which as well as covering operating costs, is ring fenced for the planned replacement of the vehicle in five years' time at an estimated cost of £25,000-30,000 when it will be ten years old.

Richard Reed  
Clerk to the Council.