

Kiltearn Community Council

Profit and Loss Report

01 April, 2022 - 31 March, 2023

Sales

4900 - Other income

49,004.19

Total Sales

£49,004.19

Direct Expenses

Total Direct Expenses

£0.00

GROSS PROFIT / LOSS

£49,004.19

Overheads

6001 - Community Grants

19,297.69

7000 - Employee Wages and Salaries

2,474.00

7001 - Floral Display - Wages

600.00

7015 - Hall Rent

60.00

7111 - Highland Council

756.29

7500 - Flowers

1,029.98

7540 - Internet Charges

288.00

7550 - Computer & Software

156.00

7640 - Christmas Lights

1,810.00

7900 - Bank Charges and Interest

-283.73

Total Overheads

£26,188.23

NET PROFIT / LOSS

£22,815.96

Prepared by: W. Bill

Date: 12/06/2023

KILTEARN COMMUNITY COUNCIL

1 APRIL 2022 – 31 MARCH 2023

Business Reserve Account

Opening Balance at 1 April 2022	£64,506.69
Interest up to 31 March 2023	£ 283.73
Balance in bank as at 31 March 2023	<u>£ 64,790.42</u>

Business Current Account

Opening Balance at 1 April 2022	£66,767.21
Profit/Loss up to 31 March 2023	£22,532.23
Balance in bank as at 31 March 2023	<u>£ 89,299.44</u>
Overall Profit/Loss as 31 March 2023	<u>£22,815.96</u>

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF KILTEARN COMMUNITY COUNCIL
ON THE ACCOUNTS FOR THE YEAR ENDING 31ST MARCH 2023**

I have examined the financial statements to certify that they are in agreement with the financial records of the Community Council and represent a true and fair view of its financial affairs for the year. I also confirm that there is no material matter necessary for a proper understanding of the statements which has been omitted from them.

Independent Examiner  Date 21/06/2023

Jenny Robson

Approved by Kiltarn Community Council on / /2023.

John McHardy, Chairperson KCC

Category: All, Ledger Account: All

1200 - Business Current Account

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:	66,767.21		
51	30/04/2022			Other Payment				2,474.00	64,293.21 Dr
49	31/07/2022			Other Payment				200.00	64,093.21 Dr
50	15/08/2022			Other Payment				200.00	63,893.21 Dr
62	30/09/2022			Other Payment				1,500.58	62,392.63 Dr
60	26/10/2022			Other Receipt			34,723.20		97,115.83 Dr
61	31/10/2022			Other Payment				10,015.60	87,100.23 Dr
66	30/11/2022			Other Payment				1,048.60	86,051.63 Dr
67	30/11/2022			Other Receipt			5,637.24		91,688.87 Dr
68	31/12/2022			Other Receipt			598.13		92,287.00 Dr
69	31/12/2022			Other Payment				771.89	91,515.11 Dr
70	23/01/2023			Other Payment				1,841.20	89,673.91 Dr
71	27/01/2023			Other Receipt			7,447.49		97,121.40 Dr
78	28/02/2023			Other Payment				8,328.89	88,792.51 Dr
76	31/03/2023			Other Payment				91.20	88,701.31 Dr
77	31/03/2023			Other Receipt			598.13		89,299.44 Dr
						Totals:	49,004.19	26,471.96	
						Closing Balance:	89,299.44		
						Period Variance:	22,532.23		

1220 - Business Reserve Account

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:	64,506.69		

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Totals:	283.73	0.00
Closing Balance:	64,790.42	
Period Variance:	283.73	

4900 - Other income

Produced by Sage Business Cloud Accounting

From: 01/04/2022
To: 31/03/2023

Kiltearn Community Council
Nominal Activity Report

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6001 - Community Grants

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:	28,712.73		
61	31/10/2022			Other Payment		Evanton Community Trust	10,000.00		38,712.73 Dr
66	30/11/2022			Other Payment		Kiltearn PS PC Grant	1,000.00		39,712.73 Dr
78	28/02/2023			Other Payment		Gabrielle - Printing	122.69		39,835.42 Dr
78	28/02/2023			Other Payment		Kiltearn Primary School Parent Council	2,000.00		41,835.42 Dr
78	28/02/2023			Other Payment		Paul Graham	500.00		42,335.42 Dr
78	28/02/2023			Other Payment		Foxtales	2,475.00		44,810.42 Dr
78	28/02/2023			Other Payment		Evanton Social Events Group	3,200.00		48,010.42 Dr
						Totals:	19,297.69	0.00	
						Closing Balance:	48,010.42		
						Period Variance:	19,297.69		

7000 - Employee Wages and Salaries

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:		0.00	
51	30/04/2022			Other Payment		Bookkeeping Honorarium - L Bell	550.00		550.00 Dr
51	30/04/2022			Other Payment		Treasurer Honorarium - S Dennett	604.00		1,154.00 Dr
51	30/04/2022			Other Payment		Chairperson Honorarium - C Maciver	660.00		1,814.00 Dr
51	30/04/2022			Other Payment		Secretary Honorarium - J McHardy	660.00		2,474.00 Dr
						Totals:	2,474.00	0.00	
						Closing Balance:	2,474.00		
						Period Variance:	2,474.00		

7001 - Floral Display - Wages

Kiltearn Community Council
Nominal Activity Report

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
49	31/07/2022			Other Payment		Opening Balance:		0.00	
						Payment to Aiden for watering Floral Arrangements	200.00		200.00 Dr
50	15/08/2022			Other Payment		Payment to Aiden for watering Floral Displays	200.00		400.00 Dr
62	30/09/2022			Other Payment		Aiden Peoples - Floral Display	200.00		600.00 Dr

Totals: 600.00 0.00
Closing Balance: 600.00
Period Variance: 600.00

7015 - Hall Rent

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
76	31/03/2023			Other Payment		Opening Balance:		0.00	
						Payment for Church Hall	60.00		60.00 Dr

Totals: 60.00 0.00
Closing Balance: 60.00
Period Variance: 60.00

7110 - Water Charges DJH

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:	210.00		
						Totals:	0.00	0.00	
						Closing Balance:	210.00		
						Period Variance:		0.00	

7111 - Highland Council

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:	114.28		

From: 01/04/2022
To: 31/03/2023

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69	31/12/2022	Other Payment	Lights	756.29	870.57 Dr
Totals:				756.29	0.00
Closing Balance:				870.57	
Period Variance:				756.29	

7130 - Premises Insurance

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
Opening Balance:							188.40		
Totals:							0.00	0.00	
Closing Balance:							188.40		
Period Variance:								0.00	

7200 - Electricity

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
Opening Balance:							125.79		
Totals:							0.00	0.00	
Closing Balance:							125.79		
Period Variance:								0.00	

7500 - Flowers

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
Opening Balance:								0.00	
62	30/09/2022		Other Payment			Munros Nurseries	551.99		551.99 Dr
62	30/09/2022		Other Payment			Munros Nurseries	444.99		996.98 Dr
66	30/11/2022		Other Payment			Remembrance Wreath	33.00		1,029.98 Dr
Totals:							1,029.98	0.00	
Closing Balance:							1,029.98		
Period Variance:							1,029.98		

7540 - Internet Charges

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
62	30/09/2022			Other Payment		Opening Balance: Peakplex Internet	790.33 288.00		1,078.33 Dr
						Totals:	288.00	0.00	
						Closing Balance:	1,078.33		
						Period Variance:	288.00		

7550 - Computer & Software

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
62	30/09/2022			Other Payment		Opening Balance:		0.00	
61	31/10/2022			Other Payment		Sage Accounting	15.60		15.60 Dr
66	30/11/2022			Other Payment		Sage Accounting	15.60		31.20 Dr
69	31/12/2022			Other Payment		Sage Monthly Subscription	15.60		46.80 Dr
70	23/01/2023			Other Payment		Sage Monthly Subscription	15.60		62.40 Dr
78	28/02/2023			Other Payment		Sage	31.20		93.60 Dr
76	31/03/2023			Other Payment		Sage	31.20		124.80 Dr
						Sage	31.20		156.00 Dr
						Totals:	156.00	0.00	
						Closing Balance:	156.00		
						Period Variance:	156.00		

7600 - Legal Fees

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:	3,713.20		
						Totals:	0.00	0.00	
						Closing Balance:	3,713.20		

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To: 31/03/2023

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Period Variance: 0.00

7610 - Accountancy Fees

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
Opening Balance:							60.00		
Totals:							0.00	0.00	
Closing Balance:							60.00		
Period Variance:								0.00	

7640 - Christmas Lights

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
70	23/01/2023			Other Payment		Prism Event Lighting	1,810.00		1,810.00 Dr
Opening Balance:								0.00	
Totals:							1,810.00	0.00	
Closing Balance:							1,810.00		
Period Variance:							1,810.00		

7800 - Repairs and Renewals

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
Opening Balance:							3,682.97		
Totals:							0.00	0.00	
Closing Balance:							3,682.97		
Period Variance:								0.00	

7810 - Cleaning

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
Opening Balance:							500.00		
Totals:							0.00	0.00	

Closing Balance: 500.00

Period Variance: 0.00

7900 - Bank Charges and Interest

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:			
44	29/04/2022			Other Receipt		Interest to 30/04/2022		7.29	
46	31/05/2022			Other Receipt		Interest to 31/05/2022		4.49	11.78 Cr
47	31/07/2022			Other Receipt		Interest for June & July 2022		5.66	17.44 Cr
48	31/08/2022			Other Receipt		Interest to 31 August 2022		10.43	27.87 Cr
58	30/09/2022			Other Receipt		Interest to 30 September 2022		5.83	33.70 Cr
59	31/10/2022			Other Receipt		Interest to 21 October 2022		11.67	45.37 Cr
64	30/11/2022			Other Receipt		Interest to 30/11/2022		21.04	66.41 Cr
65	31/12/2022			Other Receipt		Interest to 31/12/2022		37.15	103.56 Cr
72	31/01/2023			Other Receipt		Interest to 31 Jan 2023		42.48	146.04 Cr
74	28/02/2023			Other Receipt		Interest to 28 February 2023		45.34	191.38 Cr
75	31/03/2023			Other Receipt		Interest to 31 March 2023		44.66	236.04 Cr
							54.98		291.02 Cr
						Totals:	0.00	283.73	
						Closing Balance:		291.02	
						Period Variance:		283.73	

8200 - General Expenses

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
						Opening Balance:	33.00		
						Totals:	0.00	0.00	
						Closing Balance:	33.00		

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Period Variance: 0.00

9998 - Opening Balances

Trx	Date	Inv No	Name	Type	Reference	Description	Debit	Credit	Running Total
Opening Balance:								115,298.77	
Totals:							0.00	0.00	
Closing Balance:								115,298.77	
Period Variance:								0.00	

