APPLEBY-IN-WESTMORLAND TOWN COUNCIL

Karen Lowthrop : Town Clerk
Telephone : 017683 51177
Email : clerk@applebytown.org.uk
Facebook: Appleby in Westmorland
Twitter: @ApplebyCouncil

Town Clerk's Office
Moot Hall Boroughgate
Appleby-in-Westmorland
Cumbria CA16 6YB

www.applebytown.org

Year End Accounts
Period 1 April 2020 to 31 March 2021

Annual Return for the Year Ending 31st March 2021

No.	Description	31/03/2021	31/03/2020	Variance	Variance as %	> 15%	< £200	Explanation Required	Explanation
1	Balances brought forward	**153,115**	127,272						
2	Annual Precept	**113,616**	110,307	3,309	3%	No	No	No	
3	Other Receipts	**102,074**	83,898	18,176	22%	Yes	No	Yes	See P1a for breakdown
4	Staff Costs	**77,761**	88,114	-10,353	-12%	No	No	No	
5	Loan Repayments	**-**	0	0	0%	No	No	No	
6	Other Payments	**118,286**	80,248	38,038	47%	Yes	No	Yes	See P1b for breakdown
7	Balances carried forward (1+2+3)-(4+5+6)	**172,758**	153,115						
8	Total cash and short term investments	**215,973**	142,999						
9	Fixed Assets	**4,476,102**	4,476,102	0		No	No	No	
10	Total Borrowings	**0**	0	0		No	No	No	

Signed:

Date:

Signed:

Date:

Signed:

Date:

Karen Lowthrop (Clerk & Responsible Financial Officer)

3. Other Receipts - Variance Statement	31/03/2021	31/03/2020	Variance	Variance as %	> 15%	< £200	Explanation Required	Explanation
Council Tax Reduction Scheme	1,723	1,800	-77	-4%	No	Yes	No	
Rent	16,077	17,764	-1,687	-9%	No	No	No	
EDC Recycling	1,400	2,100	-700	-33%	Yes	No	Yes	2020 income includes income from previous year unclaimed
Interest	432	1,165	-733	-63%	Yes	No	Yes	Interest base rate plummeted
Fair Hill	1,230	3,550	-2,320	-65%	Yes	No	Yes	Appleby Horse Fair didn't happen in 2020
Other Income	3,208	5,210	-2,002	-38%	Yes	No	Yes	Overall decrease in income because of Covid
TIC Sales	13,846	27,322	-13,476	-49%	Yes	No	Yes	TIC closed for 6 months of the year because of Covid
TIC Grant	9,334	4,500	4,834	107%	Yes	No	Yes	Additional grants received because of Covid (TIC and business interruption)
PH Lettings	2,760	12,855	-10,095	-79%	Yes	No	Yes	Public Hall closed because of Covid
Income from PV Panels	2,174	1,656	518	31%	Yes	No	Yes	Warmer weather generated more energy to grid
Other Grants	49,044	4,705	44,339	942%	Yes	No	Yes	Grants for Public Hall kitchen and roof and Low/High Crosses
DoS Footway Lighting	847	1,270	-423	-33%	Yes	No	Yes	Known year on year reduction
Totals	102,075	83,898	18,177					

Signed:

Date:

Signed:

Date:

Jean Airey (Internal Auditor)

Signed:

Date:

Karen Lowthrop (Clerk & Responsible Financial Officer)

6. Other Payments - Variance Statemen	31/03/2021	31/03/2020	Variance	Variance as %	> 15%	< £200	Explanation Required	Explanation
TIC Cost of Sales	**11,665**	13,159	-1,494	-11%	No	No	No	
Rates	**5,749**	5,782	-33	-1%	No	Yes	No	
Heating & Lighting	**6,653**	9,212	-2,560	-28%	Yes	No	Yes	Buildings not used as much because of Covid
Water	**3,914**	3,822	92	2%	No	Yes	No	
Telephone & Broadband	**3,109**	2,275	834	37%	Yes	No	Yes	Additional costs because of home working
Cleaning & Refuse	**7,935**	10,499	-2,563	-24%	Yes	No	Yes	Buildings not used as much because of Covid
Building Repairs	**50,985**	3,648	47,337	1298%	Yes	No	Yes	Public Hall kitchen and roof and Low/High Cross refurbishment
Minor Repairs & Renewals	**1,776**	2,729	-953	-35%	Yes	No	Yes	Less repairs needed as buildings not used as much because of Covid
Footway Lighting	**834**	931	-97	-10%	No	Yes	No	
Bus Shelter Cleaning	**603**	60	543	905%	Yes	No	Yes	Schedule of cleaning for shelters is 3 times a year
Lift Maintenance	**180**	994	-814	-82%	Yes	No	Yes	Buildings not used as much because of Covid
Insurance	**5,975**	5,769	206	4%	No	No	No	
Licences & Compliance	**3,623**	3,039	584	19%	Yes	No	Yes	Additional Legionella testing carried out
Professional Fees	**5,718**	240	5,478	2282%	Yes	No	Yes	Temp finance officer (Aug-Nov), training for previous Clerk/Finance Mgr, temp payroll services
Subscriptions	**574**	619	-45	-7%	No	Yes	No	
Training	**20**	320	-300	-94%	Yes	No	Yes	Training booked to Professional Fees above
Postage	**73**	177	-104	-59%	Yes	Yes	Yes	Reduction because of Covid
Stationery & Printing	**1,709**	1,929	-220	-11%	No	No	No	
Marketing & Advertising	**1,391**	1,734	-343	-20%	Yes	No	Yes	Reduction because of Covid
ICT	**891**	1,762	-871	-49%	Yes	No	Yes	No additional equipment/software purchased as in previous year
Christmas Lights	**0**	2,000	-2,000	-100%	Yes	No	Yes	Grant for lights given by ATC charity this year
Planting	**725**	555	170	31%	Yes	Yes	Yes	Additional planting at entrances to town
Catering	**47**	292	-244	-84%	Yes	No	Yes	Reduction because of Covid
Audit	**1,720**	827	893	108%	Yes	No	Yes	Additional auditing carried out
Elections	**0**	210	-210	-100%	Yes	No	Yes	No elections this year
Mayor's Allowance	**1,432**	1,606	-174	-11%	No	Yes	No	
Grant Payments	**0**	3,494	-3,494	-100%	Yes	No	Yes	No grants paid out this year
Section 137 Grants	**0**	1,156	-1,156	-100%	Yes	No	Yes	No grants paid out this year
Covid Compliance	**336**			100%	Yes	No	Yes	Regulatory Covid compliance for signage and maps
Rent Refunds & Returnable Deposits	**250**	300	36	12%	No	Yes	No	
Credit Card Machine Charges	**167**	485	-235	-48%	Yes	No	Yes	TIC closed for 6 months because of Covid
Bank Charges	**231**	623	-457	-73%	Yes	No	Yes	Reduction because of Covid
	118,286	**80,248**	**37,807**					

Signed:

Date:

Signed:

Date:

Jean Airey (Internal Auditor)

Signed:

Date:

Karen Lowthrop (Clerk & Responsible Financial Officer)

Debtors and Creditors Variance Statement								
Debtors	**31/03/2021**	**31/03/2020**	Variance	Variance as %	**> 15%**	**< £200**	**Explanation Required**	**Explanation**
Stock	**7,531**	8,156	-625	-8%	No	No	No	
VAT to reclaim	**1,316**	1,493	-177	-12%	No	Yes	No	
Debtors	**2,277**	3,177	-900	-28%	Yes	No	Yes	Payments pending recycling and solar panel income
Prepayments	**1,638**	1,784	-146	-8%	No	Yes	No	
Petty Cash	**139**			100%				
Totals	**12,901**	14,610	-1,848					
Creditors	**31/03/2020**	**31/03/2020**	Variance	Variance as %	**> 15%**	**< £200**	**Explanation Required**	**Explanation**
Creditors	**4,992**	3,734	-1,258	-34%	Yes	No	Yes	Payments due for invoices with terms of 14-28 days from date of invoice
Accruals	**1,000**	0	-1,000	100%	Yes	No	Yes	End of year audit costs from accountant
Deferred Income	**50,000**	760	-49,240	-6479%	Yes	No	Yes	Grant income for Moot Hall deferred to next financial year
	55,992	4,494	-51,498					

Signed:

Date:

Signed:

Date:

Jean Airey (Internal Auditor)

Signed:

Date:

Karen Lowthrop (Clerk & Responsible Financial Officer)

Appleby-in-Westmorland Town Council

Annual Return for the Year Ending 31st March 2021
Reconciliation between Boxes 7 and 8

	2021	2020
Box 8	**215,973**	142,999
Add Debtors	**12,776**	14,610
Less Liabilities	**55,992**	4,494
Box 7	**172,757**	153,115

Signed:

Date:

Signed:

Date:

Jean Airey (Internal Auditor)

Signed:

Date:

Karen Lowthrop (Clerk & Responsible Financial Officer)

Appleby-in-Westmorland Town Council

Annual Return for Year Ending 31st March 2021 - Bank Reconciliation

Cash Book Balance Brought Forward 31st March 2020	**£142,999**
ADD: Receipts	£279,349
LESS: Payments	£206,361
Cash Book Balance at 31st March 2021	**£215,987**
Balances at Bank at 31st March 2021	
Barclay - Current	£4,176
Barclay - Saver	£93,165
Cumberland Reserves	£118,632
Total	**£215,973**
ADD: Petty Cash	£14
Box 8	**£215,987**

Signed:

Date:

Signed:

Date:

Jean Airey (Internal Auditor)

Signed:

Date:

Karen Lowthrop (Clerk & Responsible Financial Officer)

Appleby-in-Westmorland Town Council

Balance Sheet at 31st March 2021

	2021		2020	
Long Term Assets				
Cumberland General Reserves		**118,632**		48,335
Cumberland Building Reserves				30,000
		118,632		78,335
Current Assets				
Barclays Accounts	**97,341**		64,541	
TIC Stock	**7,531**		8,156	
VAT to Reclaim	**1,316**		1,493	
Debtors	**2,277**		3,177	
Prepayments	**1,638**		1,784	
Petty Cash	**14**		123	
		110,118		79,274
Current Liabilities				
Creditors	**4,494**		4,494	
Advance Payments	**-**		-	
		4,494		4,494
Current Assets less Current Liabilities:		**105,624**		74,780
Total Assets		**224,255**		153,115
Capital & Reserves				
Reserves		**153,115**		127,272
P & L Account Surplus		**19,634**		25,843
		172,749		153,115

Appleby-in-Westmorland Town Council

Summary at 31st March 2021

		2021		2020
Income				
	Precept	**113,616**		110,307
	Town Council Admin	**17,828**		37,565
	Tourist Information Centre	**23,180**		14,511
	Public Hall	**4,934**		31,822
	Property	**55,286**		
	Services	**847**		
			215,690	194,205
Less				
Cost of Sales				
	TIC		**11,665**	13,159
			204,025	181,046
Less				
Expenditure				
	Town Counc Admin	**48,424**		79,812
	Tourist Information Centre	**35,771**		45,670
	Public Hall	**21,826**		29,721
	Property	**62,616**		
	Services	**15,745**		
			184,382	155,203
P & L Account			19,643	25,843

Town Council Admin, Property & Services Trading Account year ended 31st March 2021
(See Page 5 Income & Expenditure Sheet for breakdown between Town Council Admin, Property & Services)

Income	**2,021**		**2020**	
Council Tax Reduction Scheme	**1,723**		1,800	
Recycling	**1,400**		2,100	
Shop Rental	**16,077**		17,764	
Footway Lighting	**847**		0	
Fairhill	**1,230**		3,550	
Rural Payments Agency	**2,870**		0	
Wayleaves	**38**		0	
Grants	**49,044**		0	
Other income	**300**		11,186	
Interest	**432**		1,165	
		73,960		37,565
Expenses				
Salaries	**40,202**		36,733	
Rates	**3,117**		3,192	
Building Repairs	**50,985**		3,648	
Minor Repair & Renewal	**1,370**		2,148	
Footway Lighting	**834**		931	
Bus Shelters	**180**		60	
Heating & Lighting	**3,284**		3,973	
Water	**2,066**		1,613	
Telephone & Broadband	**1,448**		881	
Cleaning & Refuse	**6,760**		8,686	
Insurance	**3,127**		2,911	
Licences & Compliance	**621**		1,187	
Professional Fees	**4,968**		240	
Subscriptions	**574**		619	
Training	**20**		260	
Postage	**58**		69	
Printing & Stationery	**1,311**		1,163	
Marketing & Advertising	**735**		345	
ICT	**600**		1,019	
Planting	**725**		555	
Catering	**46**		75	
Election	**0**		210	
Audit	**1,507**		414	
Mayor's Allowance	**1,326**		1,606	
Christmas Lights	**0**		2,000	
Grant Payments	**0**		3,494	
Section 137 Grants	**0**		1,156	
Covid Compliance	**336**		0	
Rent Refunds	**250**		0	
Bank & Interest Charges	**231**		623	
		126,678		79,812
Net Trading Deficit		**- 52,718**		- 42,247

Appleby-in-Westmorland Town Council

Public Hall Trading Account year ended 31st March 2021

	2021		2020	
Income				
Lettings	**2,760**		12,855	
Income from PV Panels	**2,174**		1,656	
Net Income		**4,934**		14,511
Expenses				
Salaries	**10,441**		16,209	
Rates	**661**		651	
Heating & Lighting	**2,326**		3,966	
Water	**1,655**		2,025	
Telephone & Broadband	**410**		370	
Minor Repairs & Renewals	**231**		345	
Cleaning and Refuse	**1,004**		1,651	
Lift Maintenance	**603**		994	
Insurance	**1,782**		1,799	
Licence & Compliance	**2,475**		1,123	
Audit	**107**		207	
ICT	**132**		83	
Returnable Deposits	-		300	
		21,826		29,721
Net Trading Deficit		**- 16,893**		- 15,211

Appleby-in-Westmorland Town Council

Tourist Information Centre Trading Account year ended 31st March 2021

	2021		2020	
Income				
Sales	**13846**		27322	
Cost of sales	**11665**		13159	
Net Sales Income		**2,181**		14,163
Other Income		**9,334**		4,500
Grants				
Net Sales Income and Other Income		**11,515**		18,663
Expenses				
Salaries	**27118**		35173	
Stationery	**202**		766	
Heating & Lighting	**1043**		1273	
Minor Repairs & Renewals	**176**		236	
Telelephone	**1251**		1025	
Postage	**15**		108	
Cleaning & Refuge	**171**		161	
Insurance	**1067**		1059	
Licences & Compliance	**527**		729	
Professional Fees	**750**		0	
Rates	**1971**		1939	
Water	**193**		184	
Training	**0**		60	
Credit Card Machine Charges	**167**		485	
Advertiting & Marketing	**656**		1389	
Audit	**107**		207	
ICT	**159**		660	
Printing	**195**		0	
Catering	**2**		217	
		35,771		45,670
Net Trading Deficit		**-24,256**		-27,006

Creditors at 31st March 2021

		2021
Creditors		
	BES Commercial Electricity	1167
	Waterplus - Fair Hill	870
	Waterplus - Public Hall Surface Water	79
	Waterplus - Moot Hall W&W	62
	Barclays Bank	21
	CBS Electrical	122
	Corona - Moot Hall Gas	194
	Corona - Public Hall Smart Meter	103
	Corona - Public Hall Gas	47
	EDC	443
	EMEY	850
	Npower - Public Hall Lift	11
	Npower - Moot Hall Electric	46
	Npower - Public Hall Electric	24
	Pigney & Son	12
	Paul Simpson	60
	Sue Gilbertson	640
	T Walker Windows	40
	Heatons Office Solutions	-131
	Nest Pensions	331
		4992

Debtors at 31st March 2021

	2021
Debtors	
Npower - Solar panels	1226.87
EDC - Recycling	700.00
NHS Blood	300.00
Appleby Remote Cinema	50.00
	2276.87

Appleby-in-Westmorland Town Council

Subscriptions and Section 137 Grants at 31st March 2021

	2021	2020
Subscriptions	574	719
Section 137 Grants	0	1,156
Other Grants & Donations	0	250