

Community Councils
Standard Financial Reporting Format - Example
Receipts and Payments Account for the year ended 31st March 2010
Highland Community Council

		2010	2009
Income	£	£	£
<i>The Highland Council Grant</i>			
		1000	1000
<i>Sponsorship</i>			
<i>ABC Ltd</i>	1000		
<i>DEF LTD</i>	1000		
		2000	1000
<i>Donations</i>			
<i>A N Other</i>	150		
<i>A Smith</i>	500		
		650	500
<i>Contributions Received</i>			
<i>XYZ Hotel</i>	500		
<i>Bowling Club</i>	200		
		700	650
<i>Other Income</i>			
<i>Fireworks Night</i>	750		
<i>Web site adverts</i>	200		
		950	900
<i>Deposit Account interest</i>			
		5	5
Total Income		5305	4055

Expenditure			
<i>Highland Council Grant</i>			
<i>Secretary's Fees</i>	250		
<i>Meeting Expenses</i>	300		
<i>Administration</i>	150		
<i>Community newsletter</i>	200		
<i>Travel/subsistence</i>	100		
		1000	500
<i>Donations</i>			
<i>Senior Citizens Party</i>	200		
<i>Shinty Club</i>	200		
		400	300
<i>Maintenance Work</i>			
<i>Grasscutting</i>	1000		
<i>Floral Display</i>	500		
		1500	1000
<i>Community Events</i>			
<i>Fireworks</i>	1000		
<i>Xmas Tree Lighting</i>	500		
		1500	1000
Total Expenditure		4400	2800

Surplus/Deficit for the year	905	1255
Add Balance brought forward	3000	1745
Balance carried forward	3905	3000

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Bank Reconciliation at 31st March 2010

Highland Community Council

Current Account	£	£
Balance at 1 April 2009		2000
Add: Income(excl. Deposit Account interest)	5300	
Less: Expenditure	4400	
Surplus/(Deficit) for the year		900
Less: Transfer to Deposit Account		1000
Balance at 31 March 2010		1900
Bank Statement		
Balance per the statement at 31 March 2010		2200
Less Unpresented cheques		400
Add: Unbanked income		100
Balance at 31 March 2010		1900

Deposit Account	£	£
Balance at 1 April 2009		1000
Add Interest Received		5
Add Transfers in		1000
Balance at 31 March 2010		2005
Balance per the statement		2005

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Balance Sheet as at 31st March 2010

Highland Community Council			2010	2009
Fixed Assets	£	£	£	£
Community Hall		50,000		
Mini Bus		2,000		
			52,000	52,000
Current Assets				
Deposit Account		2,005		
Current Account		1,900		
			3,905	3,000
Net Assets			55,905	55,000
Represented By				
Capital Valuation Account			52,000	52,000
Revenue Reserves				
Balance at 1.04.09		3,000		
Surplus for the year		905		
Balance at 31.03.10			3905	3000
Total Funding			55,905	55,000

Independent Examiners Certificate

I hereby certify that the Accounts to the 31st March 2010 are an accurate summary of the underlying books and records of Highland Community Council

Signature
