

Trial Balance

Torpoint Town Council

As at 31 March 2023

| ACCOUNT CODE | ACCOUNT | ACCOUNT TYPE | DEBIT - YEAR TO DATE | CREDIT - YEAR TO DATE | 31 MAR 2022 |
|--------------|---|--------------|----------------------|-----------------------|--------------|
| 201 | Licence Fee (F&O) | Revenue | | 7,628.73 | (8,615.24) |
| 202 | Room Hire (F&O) | Revenue | | 18,092.31 | (10,492.54) |
| 203 | Equipment Hire (F&O) | Revenue | | 62.50 | - |
| 204 | Precept (F&O) | Revenue | | 379,981.00 | (355,820.00) |
| 205 | Council Tax Grant (F&O) | Revenue | | 5,245.06 | (10,204.18) |
| 206 | Footpaths Income (F&O) | Revenue | | 536.38 | (514.55) |
| 207 | Market Fees (F&O) | Revenue | | 535.88 | (643.75) |
| 208 | Photocopies/Printing (F&O) | Revenue | | 32.00 | (128.27) |
| 209 | Service Charges - Licensees (F&O) | Revenue | | 2,196.62 | (2,449.55) |
| 210 | Library Fines/Charges (D&L) | Revenue | | 0.08 | (4.28) |
| 211 | Library Sales (D&L) | Revenue | | 3,101.74 | (2,848.16) |
| 212 | Library Cafe Income (D&L) | Revenue | | 17,636.72 | (8,895.59) |
| 214 | Project Funding (D&L) | Revenue | | - | (1,197.13) |
| 260 | Other Revenue (F&O) | Revenue | | 5,563.63 | (28,760.24) |
| 261 | Grants & Donations (F&O) | Revenue | | 13,427.59 | (38,630.75) |
| 262 | Memorial Benches (F&O) | Revenue | | 2,315.01 | (487.13) |
| 268 | Public Conveniences Bus Rate Rebate | Revenue | | - | (1,472.05) |
| 269 | Newsletter Advertising (D&L) | Revenue | | 860.00 | - |
| 270 | Investment Interest Income (F&O) | Revenue | | 3,338.91 | (882.46) |
| 215 | Cafe Supplies (D&L) | Expense | 9,131.16 | | 4,000.03 |
| 216 | SumUp Fee (D&L) | Expense | 111.65 | | 55.90 |
| 311 | Memorial Benches purchased (F&O) | Expense | 2,189.27 | | - |
| 312 | Defibrillator Costs (F&O) | Expense | 3,404.00 | | 570.00 |
| 321 | Mayoral Allowance (F&O) | Expense | 3,813.33 | | 5,035.35 |
| 322 | Members Expenses (P) | Expense | 129.00 | | 55.00 |
| 400 | Advertising & Marketing (D&L) | Expense | 12,752.92 | | 402.81 |
| 401 | Audit & Accountancy fees (F&O) | Expense | 3,484.97 | | 2,200.00 |
| 405 | Credit Card Annual Fee (F&O) | Expense | 64.00 | | 32.00 |
| 413 | Covid -19(RHSSF & ERDF) | Expense | - | | 345.00 |
| 418 | Section 137 Grants (F&O) | Expense | 1,000.00 | | 8,352.94 |
| 424 | Civic Functions (F&O) | Expense | 2,387.96 | | - |
| 425 | Postage, Freight & Courier (F&O) | Expense | 46.79 | | 121.69 |
| 430 | Consumables - Recurring-Council Chambers (F&O) | Expense | 2,164.62 | | 4,189.75 |
| 431 | Consumables - Recurring-Library (F&O) | Expense | 3,888.38 | | 2,448.65 |
| 432 | Consumables - Recurring-Public Conveniences (F&O) | Expense | 1,035.91 | | 872.57 |
| 433 | Insurance (F&O) | Expense | 8,941.82 | | 3,774.83 |
| 437 | Loan Repayments (F&O) | Expense | 35,199.98 | | 35,199.98 |

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|-----|---|---------|------------|------------|
| 441 | Legal Expenses (F&O) | Expense | 350.00 | 510.00 |
| 445 | Light, Power, Heating - Council Chambers (F&O) | Expense | 13,885.12 | 13,561.46 |
| 446 | Light, Power, Heating - Library (F&O) | Expense | 4,980.29 | 6,097.05 |
| 447 | Light, Power, Heating - Public Conveniences (F&O) | Expense | 877.19 | 317.72 |
| 449 | Motor Vehicle Expenses (F&O) | Expense | 1,630.45 | 296.27 |
| 457 | Operating Lease Payments (F&O) | Expense | 5,285.34 | 5,696.72 |
| 461 | Printing & Stationery (F&O) | Expense | 1,800.36 | 1,778.50 |
| 463 | IT & Computers (F&O) | Expense | 392.68 | 1,190.75 |
| 465 | Non- Domestic Business Rates - Council Chambers (F&O) | Expense | 16,342.25 | 18,826.70 |
| 466 | Non-Domestic Business Rates - Library (F&O) | Expense | 3,842.30 | 4,226.30 |
| 467 | Non-Domestic Business Rates - Tennis Courts (F&O) | Expense | 808.29 | - |
| 469 | Rent (F&O) | Expense | 912.14 | 640.75 |
| 471 | Maintenance Programme (F&O) | Expense | 3,246.03 | 2,500.00 |
| 472 | Footpath Expenditure (F&O) | Expense | - | 355.00 |
| 473 | Repairs & Maintenance - Recurring Council Chambers (F&O) | Expense | 6,967.35 | 7,861.26 |
| 474 | Repairs & Maintenance - Recurring Library (F&O) | Expense | 3,482.68 | 2,094.46 |
| 475 | Repairs & Maintenance - Recurring - Public Conveniences (F&O) | Expense | 890.59 | 394.51 |
| 476 | Repairs & Maintenance - Recurring- Parks (F&O) | Expense | 10,348.23 | 9,065.94 |
| 477 | Salaries (P) | Expense | 276,365.60 | 241,874.48 |
| 478 | Payroll Admin Fees | Expense | 1,440.00 | 1,440.00 |
| 480 | Staff Training (P) | Expense | 2,389.90 | 2,244.84 |
| 481 | Services - All venues (F&O) | Expense | 4,519.13 | 5,919.64 |
| 482 | Services - Council Chambers (F&O) | Expense | 2,394.25 | 1,739.80 |
| 483 | Services - Library (F&O) | Expense | 582.31 | 456.80 |
| 484 | Services - Public Conveniences (F&O) | Expense | - | 2,786.06 |
| 485 | Services - Parks (F&O) | Expense | 3,524.40 | 2,848.28 |
| 491 | Subscriptions (F&O) | Expense | 2,427.70 | 3,155.65 |
| 492 | Telephone & Internet (F&O) | Expense | 3,312.73 | 2,892.15 |
| 493 | Travel - National (F&O) | Expense | - | 41.28 |
| 501 | Water Rates - Council Chambers (F&O) | Expense | 953.19 | 683.01 |
| 502 | Water Rates - Library (F&O) | Expense | 1,006.28 | 509.20 |
| 503 | Water Rates - Public Conveniences (F&O) | Expense | 791.93 | 470.62 |
| 504 | Waste Collection - Council Chambers (F&O) | Expense | 890.95 | 559.21 |
| 505 | Waste Collection - Library (F&O) | Expense | 722.29 | 379.26 |
| 710 | Office Equipment | Expense | 58.32 | 16.66 |

Trial Balance

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|--------------|---|-------------------|-------------------|-------------------------|
| 966 | Reserves - Bench Replacement | Expense | - | 766.66 |
| 967 | Reserve - Vision Projects | Expense | 8,562.50 | 4,425.00 |
| 968 | Reserves - Play Areas and Tennis Courts | Expense | 87,687.73 | 31,064.24 |
| 969 | Reserves - NDP Improvements | Expense | - | 11,337.70 |
| 970 | Reserves - Kitchen Equipment | Expense | - | 892.08 |
| 972 | Reserves - Other External Projects/Equipment | Expense | 555.50 | 27.48 |
| 973 | Reserves - Video Conference & Projection Facilities | Expense | - | 75.00 |
| 981 | Reserves - Advertising & Marketing | Expense | - | 3,999.43 |
| 982 | Reserves - Civic Functions c/f 2020-21 | Expense | 78.96 | 2,237.71 |
| 983 | Reserves - Section 137 C/F | Expense | - | 1,500.00 |
| 985 | Reserves - Community Chest Grants Third Parties | Expense | - | 496.00 |
| 986 | Reserves - Platinum Jubilee | Expense | 10,996.24 | - |
| 987 | Reserves - Library Improvements | Expense | 13,093.28 | - |
| 988 | Reserves - Election Expenses | Expense | 9,683.85 | - |
| 991 | Reserves - Warmth Hub | Expense | 4,026.17 | - |
| 605 | Other Receivables | Current Asset | - | 548.60 |
| 606 | Business Account | Bank | 137,847.64 | 280,221.37 |
| 607 | Credit Card | Bank | | 991.65 (833.56) |
| 608 | CC & TTC Call Account | Current Asset | 155,992.37 | 153,595.23 |
| 609 | Public Sector Deposit Fund | Current Asset | 51,051.52 | 50,109.75 |
| 610 | Accounts Receivable | Current Asset | 2,025.85 | 629.83 |
| 620 | Prepayments | Current Asset | 1,079.50 | 1,607.29 |
| 800 | Accounts Payable | Current Liability | | 323.10 471.22 |
| 802 | Other Payables | Current Liability | | - (548.60) |
| 805 | Accruals | Current Liability | | 5,549.31 (4,115.65) |
| 820 | VAT | Current Liability | 3,705.01 | 4,447.98 |
| 860 | Rounding | Current Liability | | 1.11 (0.64) |
| 960 | Retained Earnings | Equity | | 347,245.55 (273,928.35) |
| 965 | Ear Marked Reserves | Equity | | 138,887.27 (208,066.73) |
| Total | | | 953,552.15 | 953,552.15 - |