

1 Church Street
Kirkbymoorside
York YO62 6AZ

Tel: 01751 431253
Fax: 01751 430194

e-mail: alison.dodgson@moorestephens.com

Our ref: KIRK08 HAD/GMC

Ms L Bolland
Kirkbymoorside Town Council
The Shambles
Crown Square
Kirkbymoorside
York
YO62 6AY

15th August 2014

Dear Lisa

I am writing in response to your letter of 22nd July 2014 in which you stated the Town Council had concerns regarding our bill for the Annual Accounts for year ended 31st March 2014.

You will see from looking at our invoices historically that in addition to the annual accounts we have billed for extra work carried out over and above that which we originally quoted for. This has included producing VAT returns, posting on budget figures, providing information for the Internal Auditor and answering general enquiries.

I have now itemised the work carried out during the year together with the cost as follows:-

	<u>2014</u>
	£
Annual accounts 2014	350.00
Amend Scribe cost codes & expense descriptions posted in the year	80.00
Reconcile VAT account & produce VAT returns 1/4/2013 to 31/3/2014	150.00
Update Fixed Asset Register, amend accounts, re-print and email all reports	100.00
Enter 2014/15 budget figures onto Scribe	96.00
Reconcile cash account with year end cash balance	50.00
General enquiries	74.00
TOTAL	<u>900.00</u>

Whilst you will note the annual accounts figure has increased to £350 I am sure you will appreciate that this amount had been agreed back in March 2011 with no increase until now.

I hope this satisfactorily explains the charge and if I can be of any further assistance please do not hesitate to contact me.

Yours sincerely

ALISON DODGSON CTA, MAAT
MOORE STEPHENS

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town.clerk@kirkbymoorsidetowncouncil.gov.uk

Our Ref: KIRK08/HAD

**Kirkbymoorside Town Council
The Shambles
Crown Square
Kirkbymoorside
YORK
YO62 6AY**

10th September 2014

Dear Lisa

Further to your letter of 1st September requesting additional information detailing the work involved with a) producing the annual accounts and b) reconciling the VAT account and producing the VAT Returns. I hope the following details will be helpful.

Annual Accounts

- The Scribe manual is followed to complete the year end procedure. We then generate and print all the available reports.
- Check the relevant legislation to ensure that the thresholds have not changed for producing the accounts on the receipts and payments basis.
- Check that the opening balances in the accounts agrees to last years closing.
- Copy closing bank statements for the file.
- Request Statements for fixed bond accounts or confirmation of balances as at 31st March.
- Check the balances on the scribe reconciliation agree to the actual statements. If they do not agree identify any differences.
- Identify any old un-presented cheques and cancel them if necessary.
- Reconcile wages figures on scribe with payroll software.
- Look through transaction listings and detailed cost centre reports to ensure the postings are in the correct places. Move if necessary and re-print reports.
- Enquire if any adjustments are required to the Fixed Asset register.
- Post the Fixed Asset register figures.

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- Produce Income & Expenditure Report and Balance Sheet.
- Check each balance to ensure they agree to the working papers.
- Print Annual Return.
- Pass to Manager for Review.
- Once approved, generate all reports and financial statements, export as excel files to enable them to be emailed to you.
- Commence a new year on scribe, copy cost codes etc. and bring forward bank balances.
- Verify the opening balances agree to the prior years closing figures.

Reconcile the VAT Account etc.

- Generate the VAT Returns for the specified Period and the detailed summary.
- Check each entry on the summary has been put to the correct VAT type. Amend as necessary and re-print reports.
- Reconcile VAT repayment to amount due from accounting records and produce VAT account to show VAT balances and differences.
- Where there are differences identify them and make adjustments to correct.
- Prepare a VAT control account report for the working papers.
- Print & email to you.

The scribe software produces the information for us however I hope you appreciate that to achieve this involves processes and checks which take time.

We will look at ways to streamline these procedures wherever possible in an effort to keep bills to the minimum. If you have any input you wish to give we look forward to hearing from you.

We enjoy doing this work on your behalf and the close relationship which has developed with you and other members of the Council and would wish this to continue in the future.

I look forward to hearing from you.

Yours sincerely

Alison Dodgson CTA MAAT

MOORE STEPHENS