

# The Highland Bookkeeper

UNAUDITED FINANCIAL STATEMENTS

MORVERN COMMUNITY COUNCIL

Year Ending 31 March 2023

Kirsty MacIntyre BA ACPA MICB PM Dip

The Highland Bookkeeper

*Professional Accounting and Payroll Services throughout Morvern, Ardnamurchan and the Isle of Mull.*

[www.thehighlandbookkeeper.co.uk](http://www.thehighlandbookkeeper.co.uk)

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Bachelor of Arts (with Distinction) in Accounting and Finance

Certified Accountant (ACPA)

Payroll Management Diploma (PM Dip)

A member of [www.cpa.co.uk](http://www.cpa.co.uk) - Certified Public Accountants Association

Practice No. 10372121A

A member of [www.bookkeepers.org.uk](http://www.bookkeepers.org.uk) - The Institute of Certified Bookkeepers (MICB)

Practice No. 13543

## MORVERN COMMUNITY COUNCIL

Income and Expenditure Account for the Year ended 31st March 2023

Morvern Community Council			2023	2022	MCC Common Good Fund			2023	2022
			£	£				£	£
<b>Income</b>					<b>Income</b>				
<b>Grants</b>					<b>Grants:</b>				
Highland Council Grant			448.67		Loch Uisge Hydro Fund		1810.49		
				448.67	Morvern Community Trust		4500.00		
							6310.49		0.00
<b>Donations</b>					<b>Donations</b>				
			0.00		Dr Taylor Retirement Fund		1280.00		
				0.00			1280.00		0.00
<b>Other Income</b>					<b>Other Income</b>				
			0.00				0.00		
				0.00			0.00		4016.00
<b>TOTAL INCOME</b>				<b>448.67</b>	<b>TOTAL INCOME</b>			<b>7590.49</b>	<b>4016.00</b>
<b>Expenditure</b>					<b>Expenditure</b>				
Highland Council Grant:	Administration		100.00		Hall hire - NHS meetings		15.38		
				100.00			15.38		0.00
<b>Donations</b>					<b>Donations</b>				
			0.00		Remembrance wreaths		67.40		
				0.00	Bereavement gift		40.00		
					Dr Taylor Retirement gift		1274.00		
				0.00			1381.40		75.00
<b>Village Maintenance</b>					<b>Village Maintenance</b>				
			0.00		J Cameron/K Laurie		4500.00		
				0.00			4500.00		0.00
<b>Other</b>					<b>Other</b>				
			0.00						
				0.00					5016.00
<b>TOTAL EXPENDITURE</b>				<b>100.00</b>	<b>TOTAL EXPENDITURE</b>			<b>5896.78</b>	<b>75.00</b>
<b>Surplus / (Deficit) for the year</b>				348.67	<b>Surplus / (Deficit) for the year</b>			1693.71	3941.00
Add Balance brought forward				244.69	Add Balance brought forward			2706.55	2706.55
<b>Balance carried forward</b>				<b>593.36</b>	<b>Balance carried forward</b>			<b>4400.26</b>	<b>6647.55</b>

# MORVERN COMMUNITY COUNCIL

Balance Sheet as at 31 March 2023

Current Account	2023	2022	MCC Common Good Fund	2023	2022
	£	£		£	£
<b>Current Assets</b>			<b>Current Assets</b>		
Current Account	572.31		MCC CGF Account	8341.26	
Petty Cash	21.05				
<b>Net Assets</b>	<b>593.36</b>	<b>244.69</b>	<b>Net Assets</b>	<b>8341.26</b>	<b>6647.55</b>
<b>Current Liabilities</b>			<b>Current Liabilities</b>		
			Creditors		
	0.00	0.00		0.00	0.00
<b>Assets less Liabilities</b>	<b>572.31</b>		<b>Assets less Liabilities</b>	<b>8341.26</b>	
	<b>593.36</b>	<b>244.69</b>		<b>8341.26</b>	<b>6647.55</b>
<b>Represented by</b>			<b>Represented by</b>		
Balance as at 1 April 2022	244.69	8061.02	Balance as at 1 April 2022	6647.55	2706.55
Surplus /(Deficit)for year	348.67	-7816.33	Surplus /(Deficit)for year	1693.71	3941.00
<b>TOTAL FUNDING</b>	<b>593.36</b>	<b>244.69</b>	<b>TOTAL FUNDING</b>	<b>8341.26</b>	<b>6647.55</b>

## Independent Examiner's Certificate

I hereby certify the Accounts to 31st March 2023 are an accurate summary of the underlying books and records of the Morvern Community Council

Signature



Kirsty MacIntyre BA ACPA MICB PM Dip

Date

28/05/2023

# MORVERN COMMUNITY COUNCIL

Bank Reconciliation as at 31st March 2023

## Morvern Community Council Current Account

## Morvern Community Council Common Good Fund

	£	£		£	£
<b>Current Account</b>			<b>MCC CGF Account</b>		
<b>Balance as at 1 April 2022</b>		<b>244.69</b>	<b>Balance as at 1 April 2022</b>		<b>6647.55</b>
Add: Income	448.67		Add: Income	7590.49	
Less: Expenditure	<u>100.00</u>		Less: Expenditure	<u>5896.78</u>	
Surplus / (Deficit) for year		348.67	Surplus / (Deficit) for year		1693.71
Balance as at 31 March 2023		593.36	Balance as at 31 March 2023		8341.26
<b>Bank Statement as at 31 March 2023</b>		572.31	<b>Bank Statement as at 31 March 2023</b>		<b>8341.26</b>
<b>Petty Cash as at 31 March 2023</b>		<u>21.05</u>			
		<b>593.36</b>			