



19, New Buildings

Broadclyst

Exeter

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21st April 2014

Council Accounts to 31 March 2014

Angie Hurren

Broadclyst Parish Council Clerk

FINANCIAL STATEMENT 2013-2014

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I certify that this statement of accounts presents a true and fair view of the financial position of Broadclyst Parish Council at the end of the financial year to 31 March 2014 to which it relates and of the Council's income and expenditure for 2013-2014

Responsible Financial Officer to Broadclyst Parish Council

Signed

Name

Date

BROADCLYST PARISH COUNCIL

BALANCE SHEET FOR YEAR ENDED 31 MARCH 2014

2012-2013		2013-2014
£		£
39,310.01	Balance brought forward	24,743.01
65,552.00	Add : Total Receipts	93,443.56
104,862.01	<i>Sub Total</i>	118,186.57
80,119.00	Less : Total Payments	88,476.97
24,743.01	Balance at Year End	29,709.60

2012-2013		2013-2014
£		£
5,578.00	Current Account	9,493.27
289.87	Sports Pavilion Account (closed during 2014)	-
12,631.64	14 Day General Reserves Account	12,720.45
6,243.50	14 Day Earmarked Reserves Account	12,039.21
-	Less Creditors	4,543.33
24,743.01	Total	29,709.60
105.26	War Stock	105.26

BROADCLYST PARISH COUNCIL			
FINANCIAL STATEMENT TO 31 MARCH 2014 (includes salaries for 13 months)			
1 RECEIPTS			
Item	Budget	Actual to	
		year end	
Precept	57,795.00	57,795.00	
Top Up Grant re Precept	3,705.00	3,705.00	
S106	-	435.65	
Advertising	800.00	1,055.00	
Toilets maintenance	1,000.00	2,507.56	
P3 grant	350.00	1,000.00	
Allotments	300.00	600.00	
Bookings at Sports Pavilion	-	6,814.87	
Neighbourhood Plan	-	8,300.00	
Interest	-	60.44	
Miscellaneous	-	30.00	
Surplus VAT	-	8,386.43	
TOTAL	63,950.00	90,689.95	
2 PAYMENTS			
Item	Budget	Actual to	
		year end	
<u>ADMINISTRATION</u>			
Staffing	26,000.00	34,942.01	
Payroll	100.00	84.40	
Stationery	1,000.00	3,114.79	
Officers' expenses	750.00	3,142.78	
Telephone	250.00	264.80	
Hall Hire	800.00	762.63	
Subscriptions	600.00	619.11	
Audit costs	700.00	625.00	
Election costs	1,000.00	-	
Bank charges	-	24.00	43,579.52
<u>COMMUNICATIONS</u>			
Broadsheet	1,000.00	3,395.00	3,395.00
<u>MAINTENANCE</u>			
Maintenance	7,100.00	6,331.91	
Parish clock : service	230.00	231.00	
Car park/office/bus shelter	5,000.00	1,975.86	8,538.77
<u>P3 FOOTPATHS</u>	1,250.00	1,698.24	1,698.24
<u>TRAINING</u>	500.00	510.00	510.00

	<u>PUBLIC TOILETS</u>			
	Cleaner's salary	1,500.00	2,814.97	
	Maint/contingency/materials	500.00	532.80	
	Utilities	1,450.00	851.45	
	Rates	1,100.00	-	4,199.22
	<u>OFFICE/CLYST ROOM</u>	6,120.00	1,413.78	1,413.78
	<u>INSURANCE</u>	2,000.00	1,835.61	1,835.61
	<u>GRANTS</u>			
	Community projects	1,500.00	2,130.57	2,130.57
	<u>CONTINGENCY</u>	3,500.00	-	-
	<u>SPORTS PAVILION</u>			
	Staffing	-	2,543.43	
	Utilities	-	2,882.80	
	Maintenance	-	5,682.13	11,108.36
	<u>CRIME/TRAFFIC</u>	-	200.79	200.79
	<u>NEIGHBOURHOOD PLANNING</u>	-	3,044.90	3,044.90
	<u>ALLOTMENTS</u>	-	500.00	500.00
	<u>NEW ASSETS</u>	-	3,533.51	3,533.51
	<u>SECTION 137</u>	-	40.00	40.00
	TOTAL	63,950.00	85,728.27	
	BALANCE		4,961.68	
	Less Interest in Reserves A/cs		11.74	
	BALANCE TO RESERVES		4,949.94	
	3 VAT RECONCILIATION			
	Refunds received		11,140.04	
	Less VAT spent this financial year		2,753.61	
	BALANCE		8,386.43	

4 RESERVES	at 31.3.14	Added to	at 1.4.14	After Balance
		Reserves		Allocation
General Reserve	12,631.64	88.81	12,720.45	12,720.45
<u>Earmarked Reserves</u>				
Buildings	6,248.42	5.84	6,254.26	4,944.18
Car Park	-	2,000.00	2,000.00	2,000.00
Grounds Maintenance	-	1,500.00	1,500.00	1,500.00
Election Costs	-	2,000.00	2,000.00	2,000.00
Pavilions	-	284.95	284.95	289.87
Neighbourhood Plan	-	-	-	5,255.10
P3 Footpaths	-	-	-	1,000.00
TOTAL RESERVES	18,880.06	5,879.60	24,759.66	29,709.60

SECTION 3

VAT RECONCILIATION

Refunds received	11,140.04
Less VAT spent this financial year	2,753.61
BALANCE	8,386.43

SECTION 4

RESERVES	at 31.3.14	Added to Reserves	at 1.4.14	After Balance Allocation
General Reserve	12,631.64	88.81	12,720.45	12,720.45
<u>Earmarked Reserves</u>				
Buildings	6,248.42	5.84	6,254.26	4,944.18
Car Park	-	2,000.00	2,000.00	2,000.00
Grounds Maintenance	-	1,500.00	1,500.00	1,500.00
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P3 Footpaths	-	-	-	1,000.00
TOTAL RESERVES	18,880.06	5,879.60	24,759.66	29,709.60

BROADCLYST PARISH COUNCIL

NOTES TO THE ACCOUNTS

1. Basis of Accounting

As both the Council's income and expenditure falls below £200,000 the accounts are produced on a Receipts and Payments basis in line with Audit Commission guidance.

2. Sports Pavilion

The finances of the Sports Pavilion have been absorbed into the Council's accounts from 1 April 2013.

3. Staffing

Staffing has undergone multiple changes during the year with the appointment of a new Clerk in June 2013, the appointment of a temporary Responsible Finance Officer in September 2013 to replace the previous RFO, the transfer of staff from the Sports Pavilion and the appointment of a part time Assistant Clerk in March 2013. The role of RFO will from 1 April 2014 be undertaken by the Clerk with the Assistant Clerk dealing with day to day financial records and also specific project as agreed by the Council. The temporary RFO will no longer be contracted after the end of May 2014.

The number of staff employed by the Council at 31 March 2014 is 2 FTE.

Due to changes in salary payment dates, the accounts for 2013-14 reflect salaries for 13 months.

In line with current legislation, the Council has resolved to offer pensions to all its staff. No payments were made in the year 2013-14 but will come into effect in the year 2014-15.

4. Income

Income has increased from budget by £26,739.95 due to :

- a) Section 106 funding received with regard to new playground equipment
- b) Sports Pavilion income
- c) Grants for the Council to develop a Neighbourhood Plan
- d) Surplus VAT income arising from backdated claims from November 2010

5. Expenditure

Expenditure has increased from budget by £21,929.27 due to :

- a) Additional staffing costs resulting from changes to staff as explained in (3) above
- b) Costs associated with the Sports Pavilion from 1 April 2013 – this includes £2,000 more than budget for essential maintenance identified when the Council took over responsibility for the premises.

- c) New assets purchased : Bus shelter, gazebo, tables & chairs for Pavilions, shredder, printer. Total assets held are as per the Fixed Asset Register in Section 6.
- d) Neighbourhood Planning expenditure – covered by a grant as described in (4c) above.

6. Investments

Currently the Council owns £105.26 of 3.5% War Stock

7. Borrowings

The Council had no loans outstanding during the financial year 2013-14

8. Leases

At 31 March 2014 the following leases were in operation

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Rent</u>	<u>Year of Expiry</u>
National Trust	Playing Fields	1/- if demanded	2048

9. Tenancies

The Council holds no tenancies apart from lettings to sports clubs at the playing fields and Sports Pavilion.

10. S137

Section 137 of the Local Government Act 1972 enables the Parish Council to spend up to £6.98 per elector for the benefit of people in the area on activities not specifically authorized by other powers. The only payment made during 2013-14 was £40 for a wreath to be laid at the parish memorial on Remembrance Sunday.

11. P3 Footpaths

During the year the Council continued to work with Devon County Council and various frontagers to maintain public footpaths. A grant is received annually from Devon County Council towards the costs incurred by the Parish Council.

12. Grants to the Council

During the year grants have been received by the Council as follows :

Devon County Council	P3	£1,000.00
East Devon District Council	Public Toilets	£1253.78
National Trust	Public Toilets	£1253.78
East Devon District Council	Playground Equipment	£435.65
British Allotment Assoc	Allotments	£300.00
National Trust	Allotments	£300.00
Community Development	Neighbourhood Plan	£6300.00
East Devon District Council	Neighbourhood Plan	£2000.00

13. Grants by the Council

During the year the Council has supported local organisations by the payment of grants as follows :

Broadclyst VIPs	£530.57
Clyst Caring Friends	£300.00
Broadclyst Theatre	£1300.00

14. VAT

The Council is not VAT registered as it falls below the threshold; however it has reclaimed VAT as appropriate in line with the refund scheme for local authorities and similar bodies.

15. Reserves

In accordance with financial regulations for local councils, any surplus occurring at the year end has been moved into designated earmarked reserves or into general reserves. A full account of the Council's current reserves position is given in Section 4.

16. Accommodation

The Council maintained no accommodation during the financial year. The Clerk worked from her home, which acted as the central address for the Council, and was reimbursed office costs in line with HMRC guidelines.

17. Petty Cash

The Council does not have any petty cash facilities.

18. Banking

During the year the Parish Council carried out a full review of its banking under the terms of its Financial Regulations.

	Item and Description	Location	Date Aquired	Cost/Value	Disposal details
	<u>Buildings & Land</u>			£	
1	Clyst Room & land	Dog Village	Jan '96	5,000.00	
2	Concrete tennis court hut	Playing Fields	n/a	1,500.00	
3	Sports Pavilion	Playing Fields	2000	197,865.19	
4	Bowling Green	Playing Fields	2000	53,850.00	
5	BMX track fencing	BMX field	Mar-14	600.00	materials only
	<u>Bus Shelters</u>				
6	Concrete Shelter	Westwood	n/a	650.00	
7	Aluminium Shelter	B3181, Dog Village	2013	3,500.00	
8	Wooden Shelter	B3181, Westclyst	n/a	847.71	Repairs carried out 2010
9	Wooden Shelter	B3181, Killerton	n/a	500.00	Repairs carried out 2010
10	Wooden Shelter	B3181, Budlake	n/a	500.00	Repairs carried out 2010
11	Wooden Shelter	B3181, Beare	n/a	500.00	Repairs carried out 2010
	<u>Playing Fields</u>				
12	Playing Fields (5.394 acres leased from National Trust)	Broadclyst	1947	1.00	on demand
13	Tennis Courts	Playing Fields	approx 1980	18,000.00	
14	Tennis court nets	Sports Pavilion	2014	260.00	2 x Nets @ £130 each
15	Tennis Court Adjuster	Playing Fields	2007	37.60	
16	Old play equipment in use	Playing Fields/play area		14,000.00	Replacement value £30,000
17	New Playbuilder equipment	Playing Fields/play area	2010	40,000.00	
18	Teen Zone equipment			21,000	
19	Youth Shelter	Playing Fields	2005	3,000.00	
20	Basketball system	Playing Fields	2005	50.00	Replacement cost £100+
21	2 Goal Posts	Playing Fields	2002	758.26	
22	Glasdon Dog bin	Playing Fields	1998	48.00	replacement value: £200
23	Glasdon Dog Bin	Playing Fields		48.00	replacement value: £200
24	Glasdon Dog bin	Playing Fields	2000	51.57	replacement value: £200
25	Glasdon Dog Bin	Playing Fields	2002	77.95	replacement value: £200
26	Glasdon Dog Bin	Poundsland	2002	77.95	replacement value: £200
27	Glasdon Dog Bin	Poundsland	2004	147.47	replacement value: £200
28	Glasdon litter bins x 2	Play area/ public toilets	2010	150.00	
29	Glasdon Dog bin x 3	Elbury Ln/Church CIs/Whimple	2010	185.00	
30	Litter bins x 2	Playing Fields/play area	2009	350.00	

31	Plaza Hooded Litterbin	Church Close	2007	200.00	(Replacement from EDDC)
	Noticeboards				
32	Wooden noticeboard	National Trust Car Park		2,700.00	
33	Wooden Noticeboard	CVCC		200.00	
34	Wooden Noticeboard	Station Road		0.00	Out of use: due repair/replacement
35	Aluminium Noticeboard	Blackhorse Lane		200.00	
36	Aluminium Noticeboard	O/s Sports Pavilion	2012	200.00	
37	Wooden Noticeboard	Westwood			replacement value £200
	Pavilion				
38	Storage Shed - pavilion	Sports Pavilion	2006	3,117.06	moved from PC assets
39	Dennis Mower FT 510	Sports Pavilion	2001	6,000.00	All equipment postcoded EX5 3JB BPC
40	9-blade cylinder cassette	Sports Pavilion	2000	600.00	
41	Verticut cassette	Sports Pavilion	2000	600.00	
42	Scarifier Cassette	Sports Pavilion	2014	1,300.00	
43	Superturfman Aerator	Sports Pavilion	2000	1,500.00	
44	MacAllister Mower	Sports Pavilion	2012	200.00	
45	MacAllister Strimmer	Sports Pavilion	2012	100.00	
46	Fertiliser Spreader	Sports Pavilion	2007	120.00	
47	Sprayer	Sports Pavilion	2001	400.00	
48	Knapsack Sprayer	Sports Pavilion	2012	50.00	
49	Bowls Club Triple Roller	Sports Pavilion	2008	500.00	
50	Iron Rollers x2	Sports Pavilion		500.00	£250 each
51	Steel Ramp	Sports Pavilion	2001	200.00	
52	Sander	Sports Pavilion	2010	50.00	
53	White lining machine	Sports Pavilion	2000	300.00	
54	Metal goal posts	Sports Pavilion/field	2011	200.00	transferred from Broadclyst senior football in lieu of pitch fees
55	Goal nets	Sports Pavilion/field	2011	150.00	transferred from Broadclyst senior football in lieu of pitch fees
56	Corner flags/net pegs	Sports Pavilion	2011		transferred from Broadclyst senior football in lieu of pitch fees

57	Pop up gazebo	Sports Pavilion	2013	150.00	
58	CCTV	Sports Pavilion	2009	750.00	identified for upgrade in 14/15
59	Tricity Bendix Oven	Sports Pavilion	2000	200.00	
60	Sharp Microwave	Sports Pavilion	2000	40.00	
61	Electrolux Refrigerator	Sports Pavilion	2000	145.00	identified for upgrade in 14/15
62	Burco Boiler	Sports Pavilion	2000	97.25	identified for upgrade in 14/15
63	Kettle	Sports Pavilion	2012	30.00	
64	Go-pack Folding Tables x 4 large	Sports Pavilion	2000		replacement value £150+
65	Go-Pack Folding Tables x 4 small	Sports Pavilion	2000		replacement value £80-£100
66	FoldingTressle Tables x 4	Sports Pavilion	2013	300.00	
67	FoldingTressle Tables x 2	Sports Pavilion	2009	150.00	surface stained
68	Remploy chairs x 38	Sports Pavilion	2000		approx replacement cost £30 each
69	Fire extinguishers x 5	Sports Pavilion	2000	325.00	1 extinguisher replaced @£65
70	Fireblanket	Sports Pavilion Kitchen	2000	50.00	
71	Baby Changing equipment	Sports Pavilion	2006	200.00	
72	Water Butts	Sports Pavilion	2007	117.50	
73	Curtains	Sports Pavilion	2000		Replacement value £500
74	Crockery	Sports Pavilion	2000		Replacement value £300
75	Cutlery	Sports Pavilion	2000		Replacement value £250
76	Cooking pots/trays	Sports Pavilion	2012		Replacement value £60
77	Kitchen scales/chopping boards	Sports Pavilion	2012		Replacement value £60
78	Hoover	Sports Pavilion	2012		Replacement value £130
79	Cleaning mops/buckets etc	Sports Pavilion	2013		Replacement value £150
80	Loft ladder	Sports Pavilion	2000		Replacement value £150
					ear-marked for replacement 2014
81	3 flip chart stands	Sports Pavilion			Replacement value £150
82	Christmas tree, lights, decorations	Sports Pavilion			Replacement value £150
				2,000.00	TO REPLACE ALL ABOVE SUNDRY ITE
	Other assets				
83	Victorian Samplers	Broadclyst Primary School		1,841.70	no intrinsic value
84	Metal 3-door Filing Cabinet	Sports Pavilion		100.00	
85	Metal 4 drawer Filing Cabinet x 4	Sports Pavilion		400.00	
86	Samsung Lap-top Computer	Clerk's home address	2010	348.01	

87	Ricoh SP printer/scanner/copier	Clerk's home address	2010	346.75	
88	Lenovo Laptop	Clerk's office/home	2013	350.00	new Feb 2013
89	Dell laptop	Assistant Clerk's home	2014	400.00	new April 2014
90	A4 laminator	Clerk's office	2011	40.00	
91	A4 guillotine	Clerk's office	2011	20.00	
92	Office equipment/paper	Clerk's office	ongoing	100.00	
93	Samsung Notebook mobile phone	Clerk's office	2014	300.00	new March 2014
94	LG Nexus mobile phone	Assistant Clerk's home	2013	250.00	new Feb 2013
95	Parish Clock	Parish Church		20,000	estimated replacement value (new for old) April 14
	Youth Club equipment				ownership of Youth club assets
					transferred to parish council 2013
96	Pool table+cues+balls	stored at Pavilion	2009		
97	Table Tennis table+nets+balls	stored at Pavilion	2009		
98	Air hockey table+pucks+discs	stored at Pavilion	2012		
99	Subbuteo table	stored at Pavilion	2010		
100	TV/Stereo/iPod dock	stored at Pavilion	2012		
101	Nintendo (?) + games	stored at Pavilion	2009	1,000.00	replacement cost for Y/C Equipment
			TOTAL ASSETS	£412,993.97	

Play builder equipment value breakdown:

VIP suite	6,000.00
Hammock	3,500.00
Picnic table/seat	1,000.00
Low Ashclyst	4,000.00
High Ashclyst	6,500.00
Climbing wall	5,000.00
Pendulum Swing	6,000.00
Killerton Heights	7,000.00
Barrier Seats	1,000.00
	£40,000.00

Old Play equipment replacement values - Wicksteed

Roundabout	£4,000 +
Rocking Horse	£4,300 +
Slide	£3,300 +

Teen Zone equip	£21,000
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