



19, New Buildings

Broadclyst

Exeter

EX5 3EX

07532 286713

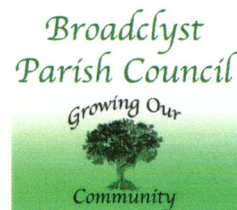
clerk@broadclyst.org

1st April 2017

Council Accounts to 31 March 2017

Angie Hurren

Broadclyst Parish Council Clerk



19 New Buildings
Broadclyst
Exeter
EX5 3EX
14/04/2017

Broadclyst Parish Council
Annual Accounts 2016-2017

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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 2017 to which it relates and of the Council's income and expenditure for 2016-2017

Responsible Financial Officer to Broadclyst Parish Council

Signed Angie Hurren

Name ANGIE HURREN

Date 01-04-2017

Angie Hurren (Mrs)
Member of Institute of Local Council Management
Broadclyst Parish Council Clerk

31st March 2016

31st March 2017

Current Assets			
0	Debtors	225	
0	VAT Control A/c	1,860	
0	Lloyds Bank BPC	36,478	
0	Lloyds Bank BPC Reserves	34,932	
0		73,495	
0	Total Assets	73,495	
Current Liabilities			
0	Creditors	6,311	
0	Accruals	1,332	
0		7,644	
0	Total Assets Less Current Liabilities	65,851	
Represented By			
0	General Reserves	30,980	
0	Earmarked Reserves	34,870	
0		65,851	

The above statement represents fairly the financial position of the authority as at and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial

Date : _____

Broadclyst Parish Council**Income and Expenditure Account for Year Ended 31st March 2017**

31st March 2016		31st March 2017
	Operating Income	
0	Income	216,698
0	Public Relations	2,053
0	Sports Pavilion	6,502
<u>0</u>	Total Income	<u>225,253</u>
	Running Costs	
0	Administration	108,706
0	Grants/projects	2,898
0	New Assets	2,813
0	Public Relations	10,697
0	Maintenance	18,898
0	Public Toilets	6,377
0	Clyst Room	148
0	Sports Pavilion	25,296
0	Play Area	4,699
0	Bowls Green	12,035
0	Neighbourhood Planning	5,632
0	Parish Together projects	2,032
<u>0</u>	Total Expenditure	<u>200,231</u>
	General Fund Analysis	
0	Opening Balance	25,424
0	Plus : Income for Year	225,253
<u>0</u>		<u>250,677</u>
0	Less : Expenditure for Year	200,231
<u>0</u>		<u>50,445</u>
0	Transfers TO / FROM Reserves	19,465
<u>0</u>	Closing Balance	<u>30,980</u>

Detailed Income & Expenditure by Account 31/03/2017

Month No: 12

Account Code Report

	Actual Current Mnth	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
Income Detail							
1076 Precept	0	199,698	199,698	0			100.0%
1080 Bank Interest Received	1	35	35	(0)			100.8%
1090 Council Tax Grant Support	0	1,194	1,194	0			100.0%
1100 Grants and Donations RCVD	1,300	1,790	0	(1,790)			0.0%
1110 P3 Grant	0	0	1,000	1,000			0.0%
1140 Grass Cutting Safety Grant	0	828	828	0			100.0%
1150 Toilets Rates Grant	0	1,339	1,280	(59)			104.6%
1160 S106	0	2,532	0	(2,532)			0.0%
1200 Advertising Income	375	2,053	1,500	(553)			136.9%
1210 Allotments Income	0	0	300	300			0.0%
1220 Sport Pavilion Bookings	200	5,002	6,000	999			83.4%
1240 Parish Together Income	0	4,692	0	(4,692)			0.0%
1250 Bowls Club Income	0	1,500	1,500	0			100.0%
1260 Clyst Room Rent	0	0	400	400			0.0%
1300 Miscellaneous Income	0	4,380	50	(4,330)			8759.9%
1310 Fun Day income	0	210	0	(210)			0.0%
Total Income	1,876	225,253	213,785	(11,468)			105.4%
Expenditure Detail							
4000 Staffing	10,394	80,019	86,000	5,981		5,981	93.0%
4040 Officer: Additional-Part-time	(1,861)	8,720	15,000	6,280		6,280	58.1%
4050 Officer's Expenses	2,054	4,064	4,000	(64)		(64)	101.6%
4070 Telephone	86	1,123	750	(373)		(373)	149.8%
4080 Banking	10	175	250	75		75	70.2%
4090 Payroll	0	420	500	80		80	84.0%
4100 Stationery	267	1,812	1,500	(312)		(312)	120.8%
4110 I.T.	1,887	4,503	3,500	(1,003)		(1,003)	128.7%
4120 Hall Hire	36	474	900	426		426	52.7%
4130 Subscriptions	0	1,104	1,000	(104)		(104)	110.4%
4140 Audit Costs	0	775	750	(25)		(25)	103.3%
4150 Youth Worker	0	3,500	7,000	3,500		3,500	50.0%
4160 Youth Club	0	0	600	600		600	0.0%
4170 Office Rent	(320)	5,049	6,000	951		951	84.2%
4175 Office running costs	883	7,597	0	(7,597)		(7,597)	0.0%
4180 Training	318	4,250	4,000	(250)		(250)	106.3%
4190 Insurance	0	1,784	3,000	1,216		1,216	59.5%
4200 Election Costs	0	0	2,000	2,000		2,000	0.0%
4220 Broadsheet	906	4,067	4,500	433		433	90.4%
4230 Public Consultation	0	1,036	1,000	(36)		(36)	103.6%
4240 Crime/Traffic	735	735	500	(235)		(235)	147.1%

Continued over page

Detailed Income & Expenditure by Account 31/03/2017

Month No: 12

Account Code Report

	Actual Current Mnth	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
4250 Twinning	0	1,720	2,000	280		280	86.0%
4260 Fun Day	0	1,820	1,000	(820)		(820)	182.0%
4270 Art, Culture and Entertainment	0	1,318	500	(818)		(818)	263.6%
4290 Helipad/defib	28	28	0	(28)		(28)	0.0%
4310 Highways Grass Cut DCC	0	3,830	4,500	670		670	85.1%
4320 Handyman budget	(1,531)	0	0	0		0	0.0%
4330 Lengthman (contracted)	0	3,097	3,000	(97)		(97)	103.2%
4340 Parish Clock: Service	0	512	260	(252)		(252)	196.9%
4350 Allotments Expenditure	0	600	2,500	1,900		1,900	24.0%
4360 P3 Footpaths	0	997	1,000	3		3	99.7%
4370 Dog Bins	0	610	900	290		290	67.8%
4380 Refuse Disposal	0	358	400	43		43	89.4%
4390 Car Park (contingency)	0	0	2,000	2,000		2,000	0.0%
4410 Buildings Maint (contingency)	7,093	10,792	5,000	(5,792)		(5,792)	215.8%
4420 Utilities	91	3,649	5,500	1,851		1,851	66.3%
4440 Maintenance/Repairs	(2,590)	6,501	3,900	(2,601)		(2,601)	166.7%
4450 Products	302	1,200	750	(450)		(450)	160.0%
4460 Rates	0	148	6,175	6,027		6,027	2.4%
4470 Community Grants	392	2,369	3,000	631		631	79.0%
4480 Emerging Communities	0	501	1,500	999		999	33.4%
4510 Pavilions (running maint)	0	5,270	5,000	(270)		(270)	105.4%
4520 Service Costs	0	396	500	104		104	79.2%
4530 Football Pitch	0	783	1,400	617		617	55.9%
4540 POS. grass cutting	147	1,620	3,400	1,780		1,780	47.6%
4560 Play Inspection	273	406	250	(156)		(156)	162.4%
4570 Play Service	0	882	750	(132)		(132)	117.5%
4610 Bowls Water Meter	0	391	600	209		209	65.2%
4620 Seeds/Fertilizers	1,157	1,175	2,000	825		825	58.8%
4630 Bowls Green Contractor	2,770	7,004	6,300	(704)		(704)	111.2%
4640 Sprinkler Service	0	400	400	0		0	100.0%
4680 BMX	0	168	500	332		332	33.6%
4710 Section 137	0	0	50	50		50	0.0%
4750 Neighbourhood Planning	1,400	5,632	5,000	(632)		(632)	112.6%
4800 New Assets	44	2,813	1,000	(1,813)		(1,813)	281.3%
4900 Parish Together expenditure	0	2,032	0	(2,032)		(2,032)	0.0%
Total Overhead	24,972	200,231	213,785	13,554	0	13,554	93.7%
Total Income	1,876	225,253	213,785	(11,468)			105.4%
Total Expenditure	24,972	200,231	213,785	13,554	0	13,554	93.7%
Net Income over Expenditure	(23,096)	25,022	0	(25,021)			

Continued over page

Detailed Income & Expenditure by Account 31/03/2017

Month No: 12

Account Code Report

	Actual Current Mnth	Actual Year to Date	Current Annual Bud	Budget Variance	Committed Expenditure	Funds Available	% Spent
plus Transfer from EMR	1,920	1,920					
Movement to/(from) Gen Reserve	<u>(21,175)</u>	<u>26,942</u>					

31st March 2016

31st March 2017

Current Assets

0	Debtors	225	
0	VAT Control A/c	1,860	
0	Lloyds Bank BPC	36,478	
0	Lloyds Bank BPC Reserves	34,932	
<u>0</u>			<u>73,495</u>

0 Total Assets**73,495****Current Liabilities**

0	Creditors	6,311	
0	Accruals	1,332	
<u>0</u>			<u>7,644</u>

0 Total Assets Less Current Liabilities**65,851****Represented By**

0	General Reserves	30,980
0	EMR Car Park	2,000
0	EMR Rates	6,000
0	EMR Grounds Maintenance	3,280
0	EMR Election Costs	2,000
0	EMR Pavilions	414
0	EMR Neighbourhood Plan	7,007
0	EMR P3 Footpaths	1,000
0	EMR Youth Worker	7,133
0	EMR Staffing Contingency	4,037
0	EMR Allotment	2,000

065,851

The above statement represents fairly the financial position of the authority as at 31.03.2017 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial
Officer

Date : _____

Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
320 EMR Buildings	1,920.28	-1,920.28	0.00
325 EMR Car Park	0.00	2,000.00	2,000.00
331 EMR Rates	0.00	6,000.00	6,000.00
335 EMR Grounds Maintenance	1,500.00	1,780.00	3,280.00
340 EMR Election Costs	0.00	2,000.00	2,000.00
345 EMR Pavilions	413.67		413.67
350 EMR Neighbourhood Plan	6,939.17	68.00	7,007.17
355 EMR P3 Footpaths	1,000.00		1,000.00
360 EMR Youth Worker	3,632.50	3,500.00	7,132.50
361 EMR Staffing Contingency	0.00	4,037.00	4,037.00
365 EMR Allotment	0.00	2,000.00	2,000.00
	15,405.62	19,464.72	34,870.34

2016/17

NOTES TO THE ACCOUNTS

BROADCLYST PARISH COUNCIL

1. Basis of Accounting

The Council's income and expenditure has risen above £200,000 for the first time in 2016/17; the accounts are produced as Receipts and Payments and re-stated on an Income and Expenditure basis in line with Audit Commission guidance.

2. Staffing

The Staffing Committee commissioned an independent Council operational level review and external appraisal of the Clerks duties in January 2017. Council was assessed as operating as a Level 4 Council in terms of its responsibilities and service provision; this resulted in an increased scale point for the Clerk and pay increases for the Administrator and Handyman. Council is proud to remain a member of the Living Wage Foundation.

The number of staff employed by the Council at 31 March 2016 is 2.47 FTE, however has current vacancies for a part time Deputy Clerk, Admin Assistant, and second Handyman. Once vacancies are filled, the total FTE staffing level will be 3.69 FTE

Pension provision

Broadclyst Parish Council is a member of the Local Government Pension Scheme (LGPS) and in 2016-17 has paid contributions for 3 members of staff. The remaining members of staff have chosen to opt-out. Former employees who have left the Council during the year have completed leavers forms which have been accepted by the LGPS.

4. Income

Income has increased from the 15/16 figure by £77,365

Significant changes to income in 2016/17 are:

- a) Reduction in Council Tax Support Grant
- b) Increase to Precept
- c) Advertising, pavilions revenue and P3 grants remained constant.
- d) £2,532 Section 106 funding in 16/17
- e) Parish Together projects £4,695
- b) Overall, Income was increased against the 16/17 budget by £12,313. This additional income (minus the total of £7,227 as detailed in d and e above) was largely obtained through the Clerk supporting external Councils at the rate of £250/day.

5. Expenditure

Expenditure for 16/17 shows a slight decreased against the budget of £13,554, however it has increased year-on-year from 15/16 by £69,111

This is due to:

- a) Additional staffing, payroll and officer costs resulting from changes to staff as explained in (3) above
- b) Costs associated with the Sports Pavilions in this year – this includes essential maintenance to the bowls green, new carpet and blinds, and a kitchen refit.
- c) Total assets held are as per the Fixed Asset Register in Section 6.
- d) Small increases in subscriptions, training costs, communications, up-front payment of the second of two installments for 5-year Parish clock maintenance agreement, P3, payroll, banking, and general rise in utilities costs.
- e) These small increases have been offset by careful spending of other budget areas, including stationery, hall hire, and prudent sourcing of products and materials.

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 2016/17

8. Leases

At 31 March 2017 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. General Power of Competence

General Power of Competence (GPC)

The Council meets the criteria to use the GPC (employs qualified clerk; at least two thirds of Councillors elected at last election). All payments in 2016/17 were made using GPC.

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 the following grants have been received by the Council:

Devon County Council £1,000 (P3 - received at end of 15/16 for use in 16/17)

Devon County Council £828 (visibility spray grass cutting)

East Devon District Council Toilets Grant £669.50

National Trust Toilets Grant £669.50

Parish Together £4,692

Section 106 £2,532

13. Grants by the Council

During the year the Council has supported the following local organisations, East Exe District Guiding, Broadclyst Youth Club, Tornados Netball Club, and 1st Pinhoe Scouts, by the payment of community grants in 16/17 totaling £2,870. This included the final grant to Cranbrook Netball Club paid from the remainder of the Cranbrook Community Fund held by Broadclyst Parish Council; this clears the CCF.

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 up to and including 31.03.2017

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.

There were no transfers into the reserves accounts during the 16/17 financial year; £1,920 held in the Pavilions buildings contingency EM reserves was used towards the cost of the works at the facility.

A full account of the Council's current reserves position is given in Section 3.

16. Accommodation

The Council took a 5 year lease on office premises at Phillip House, Honiton Road, Exeter on 1st May 2017. The lease has a clean-break after 3 years' clause.

The Clerk's home continues to be used as the central address for the Council, as the post at Phillip House is delivered into an unsecured shared area.

17. Petty Cash

The Council has not operated a petty cash facility during the 2016/17 year. Purchases are either made on account, by invoice (including pro forma invoicing), or in the case of small incendiary items by staff who are reimbursed through expenses.

18. Banking

The Parish Council carried out a full review of its banking under the terms of its Financial Regulations in 2016/17.

In 2016/17 Council's accounts are with Lloyds Bank; the Council's accounts with the Co-Operative bank were closed and balances transferred into the Lloyds accounts during 2016/17.

This concludes the notes to the accounts.

Angie Hurren

Broadclyst Parish Clerk & Responsible Finance Officer

1st April 2017

Broadclyst Parish Council DVN063
Statement of Variances 2016/17

Box	2016	2017	Variance +/-	Variance %	Explanation required?
2	116,478	199,698	83,220	71.45	Yes
3	28,915	25,555	-	-11.62	No
4	55,667	92,270	36,603	65.75	Yes
5	-	-	-	-	-
6	78,617	94,006	15,389	19.57	Yes
9	416,542				
10	-	-	-	-	-

Box 2 -Precept	Amount	Variance %	% remaining	Unexplained under 15%?
Reason 1 Staff costs increase for 1617 (detailed in box 4)	36,603	31.42	71.45	
Reason 2 Contingency for staffing, allotment land, and rates	16,000	13.74	40.03	
Reason 3 Office provision (new for 1617)	5,000	4.29	26.29	
Reason 4 Contingency for Pavilions maintenance	5,000	4.29	22.00	
Reason 5 New allocations for Twinning, Fun Day, arts/culture	3,500	3.00	17.71	
			14.70	Yes

Box 4 -Staff costs	Amount	Variance %	% remaining	Unexplained under 15%?
Reason 1 Additional Officer	11,683	21	65.75	
Reason 2 Joined LGPS pension	9,505	17	45	
Reason 3 Clerk salary increase*	9,382	17	28	
			11	Yes

* SCP32-42 following Council level and duties review

Box 6 Other payments	Amount	Variance %	% remaining	Unexplained under 15%?
Reason 1 Staffing contingency (into EM reserves)	8,000	10.18	19.57	
Reason 2 Expenditure on new budget allocations*	3,500	4.45	9.39	
			4.94	Yes

*Twinning; Fun Day; arts/culture budgets