



Broadclyst Parish Council
GROWING OUR COMMUNITY

19, New Buildings

Broadclyst

Exeter

EX5 3EX

01392 360269

clerk@broadclyst.org

3rd January 2024

Council Accounts to 31 December 2023

Angie Hurren BEM

Broadclyst Parish Council Clerk and Responsible Finance Officer



Broadclyst Parish Council
GROWING OUR COMMUNITY

19 New Buildings
Broadclyst
Exeter
EX5 3EX
01.01.2024

Broadclyst Parish
Council Accounts
for 2023/24 to 31.12.2023

Contents

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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 December 2023 to which it relates and of the Council's income and expenditure for 2023/24 to date.

Responsible Financial Officer to Broadclyst Parish Council

Signed *AMS Hurren*

Name Mrs Angie Hurren

Date 01.01.2024

Mrs Angie Hurren BEM, BA Hons.
Fellow SLCC
Broadclyst Parish Council Clerk and RFO

04/01/2024

Broadclyst Parish Council

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Balance Sheet as at 31.12.2023

31st March 2023

31st October 2023

31st March 2023		31st October 2023	
	Current Assets		
300	Other Debtors	0	
8,812	VAT Control A/c	6,016	
2,072	Lloyds Bank BPC	2,400	
661,674	Lloyds Bank BPC Reserves	1,019,967	
0	Creditors	694	
672,859		1,029,077	
672,859	Total Assets	1,029,077	
	Current Liabilities		
694	Creditors	0	
2,021	Accruals	0	
2,715		0	
670,143	Total Assets Less Current Liabilities	1,029,077	
	Represented By		
172,964	General Reserves	548,433	
497,179	Earmarked Reserves	480,643	
670,143		1,029,077	

The above statement represents fairly the financial position of the authority as at 31.12.2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

**Bank Reconciliation Statement as at 31/12/2023
for Cashbook 1 - Lloyds Bank BPC**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank BPC	31/12/2023		2,399.68
			<u>2,399.68</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,399.68
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,399.68
		Balance per Cash Book is :-	2,399.69
		Difference Excluding Adjustments is :-	-0.01
<u>Adjustments to Reconciliation</u>			
24/10/2023 Adjustment For overpayment of 1p pension		-0.01	
			<u>-0.01</u>
		Unreconciled Difference is :-	<u>0.00</u>

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Bank Reconciliation Statement as at 31/12/2023
for Cashbook 2 - Lloyds Bank BPC Reserves

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank reserves	31/12/2023		1,019,966.96
			<u>1,019,966.96</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,019,966.96
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,019,966.96
		Balance per Cash Book is :-	1,019,966.96
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Broadclyst Parish Council

Income and Expenditure Account for Year Ended 31st December 2023

31st March 2023		31st December 2023
	Income Summary	
360,540	Precept	392,665
360,540	Sub Total	392,665
	Operating Income	
161,862	Income	221,379
6	Administration	0
190	Public Relations	97
7,024	Maintenance	2,311
4,858	Sports Pavilion	1,343
1,500	Bowls Green	2,000
4,650	Covid-19	3,856
540,630	Total Income	623,650
	Running Costs	
166,567	Administration	136,159
9,182	Grants/projects	6,664
15,514	Accommodation	13,141
15,984	New Assets	0
13,188	Public Relations	12,023
85,740	Maintenance	57,578
9,081	Public Toilets	6,469
202	Clyst Room	212
23,611	Sports Pavilion	20,768
13,829	Play Area	35
2,009	Bowls Green	2,011
31,194	Neighbourhood Planning	2,275
10,351	Contingency	0
9,881	Covid-19	7,382
406,334	Total Expenditure	264,717
	General Fund Analysis	
175,777	Opening Balance	172,964
540,630	Plus : Income for Year	623,650
716,407		796,614
406,334	Less : Expenditure for Year	264,717
310,073		531,897
137,109	Transfers TO / FROM Reserves	(16,536)
172,964	Closing Balance	548,433

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100</u>	<u>Income</u>								
1075	CIL	143,275	210,188	0	(210,188)			0.0%	
1076	Precept	360,540	392,665	392,665	0			100.0%	
1080	Bank Interest Received	1,151	7,312	100	(7,212)			7311.8%	
1085	Investment Interest received	1,871	1,590	1,700	110			93.5%	
1100	Grants and Donations RCVD	0	1,595	0	(1,595)			0.0%	
1230	Neighbourhood Plan Income	8,200	694	0	(694)			0.0%	
1300	Miscellaneous Income	7,365	0	100	100			0.0%	
	Income :- Income	<u>522,402</u>	<u>614,044</u>	<u>394,565</u>	<u>(219,479)</u>			<u>155.6%</u>	<u>0</u>
	Net Income	<u>522,402</u>	<u>614,044</u>	<u>394,565</u>	<u>(219,479)</u>				
6001	less Transfer to EMR	143,275	0						
	Movement to/(from) Gen Reserve	<u>379,127</u>	<u>614,044</u>						
<u>110</u>	<u>Administration</u>								
1320	Telephone rebate	6	0	0	0			0.0%	
	Administration :- Income	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>				<u>0</u>
4000	Staffing & E/ee contrib	91,527	70,577	88,000	17,423	17,423		80.2%	
4005	E'er contributions 20-21	39,357	28,702	42,000	13,298	13,298		68.3%	
4050	Officer's Expenses	2,522	1,539	2,500	961	961		61.5%	
4070	Telephone - mobile	920	546	800	254	254		68.3%	
4080	Banking	88	73	150	77	77		48.8%	
4090	Payroll	487	344	650	306	306		53.0%	
4100	Stationery	521	191	1,000	809	809		19.1%	
4110	I.T.	6,544	2,077	4,800	2,723	2,723		43.3%	
4111	IT replacement	1,228	444	2,000	1,556	1,556		22.2%	
4115	Finance RBS	1,470	1,466	1,500	34	34		97.7%	
4120	Hall Hire	691	529	1,200	671	671		44.1%	
4130	Subscriptions	2,342	6,461	2,750	(3,711)	(3,711)		234.9%	
4135	Legal Costs	2,000	5,598	3,000	(2,598)	(2,598)		186.6%	
4140	Audit Costs	1,850	2,465	2,000	(465)	(465)		123.3%	
4150	Youth Worker	8,241	11,403	25,000	13,597	13,597		45.6%	3,567
4160	Youth Club	1,260	0	0	0	0		0.0%	
4180	Training - statutory	249	558	2,000	1,442	1,442		27.9%	
4185	Training - CPD	1,881	908	4,500	3,592	3,592		20.2%	
4190	Insurance	3,390	3,431	5,500	2,069	2,069		62.4%	
	Administration :- Indirect Expenditure	<u>166,567</u>	<u>137,314</u>	<u>189,350</u>	<u>52,036</u>	<u>0</u>	<u>52,036</u>	<u>72.5%</u>	<u>3,567</u>
	Net Income over Expenditure	<u>(166,561)</u>	<u>(137,314)</u>	<u>(189,350)</u>	<u>(52,036)</u>				
6000	plus Transfer from EMR	8,527	3,567						
	Movement to/(from) Gen Reserve	<u>(158,034)</u>	<u>(133,747)</u>						

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>120 Grants/projects</u>								
4470 Community Grants	9,182	6,150	10,000	3,850		3,850	61.5%	
4475 Coronation Community Grants	0	514	5,000	4,486		4,486	10.3%	
Grants/projects :- Indirect Expenditure	9,182	6,664	15,000	8,336	0	8,336	44.4%	0
Net Expenditure	(9,182)	(6,664)	(15,000)	(8,336)				
<u>130 Accomodation</u>								
4075 Telephone - landlines	1,680	1,317	2,500	1,183		1,183	52.7%	
4170 Office Rent	8,535	7,174	10,000	2,826		2,826	71.7%	
4175 Office running costs	1,767	612	2,000	1,388		1,388	30.6%	
4190 Insurance	0	370	0	(370)		(370)	0.0%	
4420 Utilities	838	779	3,000	2,221		2,221	26.0%	
4460 Rates	2,695	2,829	3,000	171		171	94.3%	
Accomodation :- Indirect Expenditure	15,514	13,082	20,500	7,418	0	7,418	63.8%	0
Net Expenditure	(15,514)	(13,082)	(20,500)	(7,418)				
<u>140 New Assets</u>								
4905 CIL expenditure	15,984	0	0	0		0	0.0%	
New Assets :- Indirect Expenditure	15,984	0	0	0	0	0		0
Net Expenditure	(15,984)	0	0	0				
6000 plus Transfer from EMR	15,984	0						
Movement to/(from) Gen Reserve	0	0						
<u>150 Public Relations</u>								
1500 Advertising Income	190	90	1,000	910			9.0%	
1510 Fun Day Income	0	7	200	193			3.4%	
Public Relations :- Income	190	97	1,200	1,103			8.1%	0
4155 Community Connector	0	0	25,000	25,000		25,000	0.0%	
4220 Broadsheet	7,157	6,295	7,500	1,205		1,205	83.9%	
4230 Public Consultation	0	202	0	(202)		(202)	0.0%	202
4235 Community Events	2,150	1,529	2,500	971		971	61.2%	
4240 Crime/Traffic	500	160	3,500	3,340		3,340	4.6%	
4260 Fun Day	3,381	3,837	3,500	(337)		(337)	109.6%	
4270 Art, Culture and Entertainment	0	0	500	500		500	0.0%	
Public Relations :- Indirect Expenditure	13,188	12,023	42,500	30,477	0	30,477	28.3%	202
Net Income over Expenditure	(12,998)	(11,926)	(41,300)	(29,374)				
6000 plus Transfer from EMR	(2,000)	202						
6001 less Transfer to EMR	(4,000)	0						
Movement to/(from) Gen Reserve	(10,998)	(11,724)						

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
160 Maintenance								
1370 Dog waste income	2,680	0	0	0			0.0%	
1600 P3 Grant	2,500	0	1,000	1,000			0.0%	
1610 Grass Cutting Safety Grant	1,544	1,591	1,500	(91)			106.1%	
1620 Allotments Income	300	300	600	300			50.0%	
1625 Westclyst Allotments	0	420	200	(220)			210.0%	
Maintenance :- Income	7,024	2,311	3,300	989			70.0%	0
4000 Staffing & E/ee contrib	24,339	22,879	26,000	3,121		3,121	88.0%	
4290 Helipad/defib costs	11	0	1,100	1,100		1,100	0.0%	
4310 Highways Grass Cut DCC	7,544	2,075	9,000	6,925		6,925	23.1%	
4320 Handyman budget	1,865	1,604	2,000	396		396	80.2%	
4321 Equipment service/repair	0	939	1,000	61		61	93.9%	
4325 Parish Vehicle lease	1,654	0	0	0		0	0.0%	
4326 Parish vehicle op budget	6,388	2,413	3,000	587		587	80.4%	
4330 Lengthman (contracted)	1,663	427	3,000	2,573		2,573	14.2%	
4340 Parish Clock: Service	0	0	300	300		300	0.0%	
4345 Allotments Exp (Westclyst)	0	2,048	250	(1,798)		(1,798)	819.3%	1,788
4350 Allotments Exp (Broadclyst)	0	1,500	1,500	0		0	100.0%	1,500
4360 P3 Footpaths	1,541	1,902	1,000	(902)		(902)	190.2%	
4370 Dog Bins	7,561	8,140	7,440	(700)		(700)	109.4%	
4380 Refuse Disposal	1,331	886	1,300	414		414	68.2%	
4390 Car Park maintenance	0	0	5,000	5,000		5,000	0.0%	
4410 Buildings Maint (contingency)	0	0	5,000	5,000		5,000	0.0%	
4415 Community Resilience	0	1,519	0	(1,519)		(1,519)	0.0%	
4445 Capital Expenditure	30,383	5,794	8,000	2,206		2,206	72.4%	5,794
4490 Bus Shelters	0	0	500	500		500	0.0%	
4520 Service Costs	0	625	0	(625)		(625)	0.0%	534
4535 Westclyst Sports Pitch	63	0	3,000	3,000		3,000	0.0%	
4540 POS. grass cutting	1,398	3,732	3,500	(232)		(232)	106.6%	3,151
Maintenance :- Indirect Expenditure	85,740	56,483	81,890	25,407	0	25,407	69.0%	12,767
Net Income over Expenditure	(78,716)	(54,172)	(78,590)	(24,418)				
6000 plus Transfer from EMR	7,907	12,767						
6001 less Transfer to EMR	5,180	0						
Movement to/(from) Gen Reserve	(75,989)	(41,404)						
170 Public Toilets								
4000 Staffing & E/ee contrib	599	0	0	0		0	0.0%	
4015 Toilets caretaker (self-emp)	4,560	3,255	6,000	2,745		2,745	54.3%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4420 Utilities	1,089	1,065	2,500	1,435		1,435	42.6%	
4440 Maintenance/Repairs	1,864	1,347	1,500	153		153	89.8%	
4450 Products	969	801	1,000	199		199	80.1%	
4520 Service Costs	0	0	1,000	1,000		1,000	0.0%	
Public Toilets :- Indirect Expenditure	9,081	6,469	12,000	5,531	0	5,531	53.9%	0
Net Expenditure	(9,081)	(6,469)	(12,000)	(5,531)				
6000 plus Transfer from EMR	1,074	0						
Movement to/(from) Gen Reserve	(8,007)	(6,469)						
<u>180 Clyst Room</u>								
4440 Maintenance/Repairs	0	0	500	500		500	0.0%	
4460 Rates	202	212	220	8		8	96.5%	
Clyst Room :- Indirect Expenditure	202	212	720	508	0	508	29.5%	0
Net Expenditure	(202)	(212)	(720)	(508)				
<u>190 Sports Pavilion</u>								
1900 Sports Pavilion Bookings	4,858	1,343	3,000	1,657			44.8%	
Sports Pavilion :- Income	4,858	1,343	3,000	1,657			44.8%	0
4000 Staffing & E/ee contrib	8,789	9,700	10,300	600		600	94.2%	
4420 Utilities	3,841	6,782	9,000	2,218		2,218	75.4%	
4440 Maintenance/Repairs	6,090	2,547	5,000	2,453		2,453	50.9%	
4450 Products	478	118	700	582		582	16.9%	
4510 Pavilions (running maint)	1,606	864	1,500	636		636	57.6%	
4515 Andrews boiler	0	0	10,000	10,000		10,000	0.0%	
4520 Service Costs	1,646	170	2,000	1,830		1,830	8.5%	
4530 Football Pitch	1,161	587	2,000	1,413		1,413	29.3%	
4550 Tennis Courts maint	0	0	500	500		500	0.0%	
Sports Pavilion :- Indirect Expenditure	23,611	20,768	41,000	20,232	0	20,232	50.7%	0
Net Income over Expenditure	(18,753)	(19,425)	(38,000)	(18,575)				
6000 plus Transfer from EMR	423	0						
Movement to/(from) Gen Reserve	(18,330)	(19,425)						
<u>200 Play Area</u>								
4440 Maintenance/Repairs	0	0	2,000	2,000		2,000	0.0%	
4560 Play Inspection	200	0	500	500		500	0.0%	
4565 New play equipment	0	0	2,000	2,000		2,000	0.0%	

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4570 Play Service	13,629	35	5,827	5,792		5,792	0.6%	
4680 BMX	0	0	500	500		500	0.0%	
Play Area :- Indirect Expenditure	13,829	35	10,827	10,792	0	10,792	0.3%	0
Net Expenditure	(13,829)	(35)	(10,827)	(10,792)				
6000 plus Transfer from EMR	11,606	0						
Movement to/(from) Gen Reserve	(2,223)	(35)						
<u>210 Bowls Green</u>								
1910 Bowls Club Income	1,500	2,000	2,000	0			100.0%	
Bowls Green :- Income	1,500	2,000	2,000	0			100.0%	0
4600 Bowls budget	2,009	2,011	2,500	489		489	80.4%	
Bowls Green :- Indirect Expenditure	2,009	2,011	2,500	489	0	489	80.4%	0
Net Income over Expenditure	(509)	(11)	(500)	(489)				
6000 plus Transfer from EMR	1,281	0						
Movement to/(from) Gen Reserve	772	(11)						
<u>230 Neighbourhood Planning</u>								
4000 Staffing & E/ee contrib	20,345	0	0	0		0	0.0%	
4750 Neighbourhood Planning	1,115	0	0	0		0	0.0%	
4755 NP Consultancy	8,200	0	0	0		0	0.0%	
4810 Climate emergency work	1,534	2,275	4,000	1,725		1,725	56.9%	
Neighbourhood Planning :- Indirect Expenditure	31,194	2,275	4,000	1,725	0	1,725	56.9%	0
Net Expenditure	(31,194)	(2,275)	(4,000)	(1,725)				
6000 plus Transfer from EMR	12,461	0						
Movement to/(from) Gen Reserve	(18,734)	(2,275)						
<u>260 Contingency</u>								
4000 Staffing & E/ee contrib	8,299	0	0	0		0	0.0%	
4010 Staffing (contingency)	2,052	0	0	0		0	0.0%	
Contingency :- Indirect Expenditure	10,351	0	0	0	0	0		0
Net Expenditure	(10,351)	0	0	0				
6000 plus Transfer from EMR	10,351	0						
Movement to/(from) Gen Reserve	0	0						

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>265 Covid-19</u>								
1145 Food bank donations	2,150	2,856	0	(2,856)			0.0%	
1155 Food Bank grants	2,500	1,000	0	(1,000)			0.0%	
Covid-19 :- Income	<u>4,650</u>	<u>3,856</u>	<u>0</u>	<u>(3,856)</u>				<u>0</u>
4821 Food bank shopping	4,288	3,612	5,000	1,388		1,388	72.2%	
4822 Food bank rent and op	5,442	3,704	5,000	1,296		1,296	74.1%	
4825 PPE	152	66	1,000	934		934	6.6%	
Covid-19 :- Indirect Expenditure	<u>9,881</u>	<u>7,382</u>	<u>11,000</u>	<u>3,618</u>	<u>0</u>	<u>3,618</u>	<u>67.1%</u>	<u>0</u>
Net Income over Expenditure	<u>(5,231)</u>	<u>(3,527)</u>	<u>(11,000)</u>	<u>(7,473)</u>				
Grand Totals:- Income	540,630	623,650	404,065	(219,585)			154.3%	
Expenditure	406,334	264,717	431,287	166,570	0	166,570	61.4%	
Net Income over Expenditure	<u>134,295</u>	<u>358,933</u>	<u>(27,222)</u>	<u>(386,155)</u>				
plus Transfer from EMR	67,614	16,536						
less Transfer to EMR	144,455	0						
Movement to/(from) Gen Reserve	<u>57,455</u>	<u>375,469</u>						

Earmarked Reserves

	Account	Opening Balance	Net Transfers	Closing Balance
320	EMR Buildings	25,809.67		25,809.67
321	EMR Maintenance Emergency	5,000.00	-3,151.28	1,848.72
322	EMR Bus shelters	10,000.00		10,000.00
323	EMR Neighbourhood Watch Scheme	500.00		500.00
325	EMR Car Park	34,000.00		34,000.00
331	EMR Rates	12,650.57		12,650.57
332	EMR I.T.	5,063.00		5,063.00
335	EMR Grounds Maintenance	3,121.17	-2,897.09	224.08
340	EMR Election Costs	4,000.00		4,000.00
341	Dog waste	1,789.00		1,789.00
344	EMR Tennis courts	500.00		500.00
345	EMR Pavilions Maintenance	1,012.00		1,012.00
347	EMR Toilets Maintenance	3,083.70		3,083.70
348	EMR Utilities costs increase	3,900.00		3,900.00
350	EMR Neighbourhood Plan	1,411.73		1,411.73
355	EMR P3 Footpaths	3,544.00		3,544.00
359	EMR Youth Club	4,887.00		4,887.00
360	EMR Youth Worker	6,523.50	-3,566.67	2,956.83
361	EMR Staffing Contingency	463.22		463.22
362	EMR Com. Connector	21,000.00		21,000.00
363	EMR Com. Connect. Operational	2,500.00		2,500.00
365	EMR Allotment	13,200.00	-3,287.59	9,912.41
366	EMR Staff training/CPD	3,619.00		3,619.00
367	EMR Cllr training	1,751.00		1,751.00
370	EMR Public consultation	7,492.00	-201.90	7,290.10
375	EMR Helipad/Defib	3,121.43		3,121.43
378	EMR Play area replacement fund	2,000.00		2,000.00
379	EMR BMX	1,000.00		1,000.00
380	EMR Play Eqpm Maint/New/Repl	8,798.00		8,798.00
381	EMR Legal	11,355.00		11,355.00
382	EMR Youth Football	4,845.89	-2,897.08	1,948.81
383	EMR Highways	3,847.68		3,847.68
384	EMR Crime/Traffic	2,500.00		2,500.00
385	EMR Service costs	4,779.00	-534.44	4,244.56
386	EMR Twinning	1,654.00		1,654.00
387	EMR Vehicle operation/lease	1,205.64		1,205.64
388	EMR Compound	1,040.60		1,040.60
389	EMR Parish Clock	550.00		550.00
390	EMR Andrews Boiler	14,247.00		14,247.00
391	EMR Bowls maint/repairs	6,761.85		6,761.85
392	EMR Bowls seeds/fertilizers	1,317.05		1,317.05
393	EMR Courts costs income	335.00		335.00
394	EMR CIL 21-22	108,060.63		108,060.63
395	EMR CIL 22-23	142,939.96		142,939.96
		497,179.29	-16,536.05	480,643.24