

19, New Buildings

Broadclyst

Exeter

EX5 3EX

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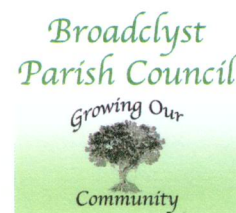
clerk@broadclyst.org

1st April 2016

Council Accounts to 31 March 2016

Angie Hurren

Broadclyst Parish Council Clerk



19 New Buildings
Broadclyst
Exeter
EX5 3EX
15/04/2016

FINANCIAL STATEMENT 2015-2016

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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 2016 to which it relates and of the Council's income and expenditure for 2015-2016

Responsible Financial Officer to Broadclyst Parish Council

Signed

Name

Date

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

BROADCLYST PARISH COUNCIL

BALANCE SHEET FOR YEAR ENDED 31 MARCH 2015

2014-2015	2015-2016
£	£
29709.60 Balance brought forward	29,719.72
124410.48 Add : Total Receipts	139,333.20
154,120.08 <i>Sub Total</i>	169,052.92
119441.88 Less : Total Payments	131,120.28
4958.48 Less : Transfers to reserves	8,212.92
29,719.72 Balance at Year End	29,719.72

2014-2015	2015-2016
£	
Current Account	
7622.45 Co-Operative	6,787.55
2463.23 Lloyds	14,722.26
Reserves accounts	
12732.34 14 Day General Reserves Account	12,744.35
13976.50 14 Day Earmarked Reserves Account	13,989.68
7074.80 Less Creditors	7,414.56
29719.72 Total	40829.28
105.26 War Stock	105.26

BROADCLYST PARISH COUNCIL
Year End Financial Statement to 31.03.2016

1 RECEIPTS

Item	Actual to year end 1415	15-16 approved budget	Actual to year end 31.03.16
Precept	74,065.48	116,478.48	116,478.48
Top Up Grant re Precept	3,186.00	2,708.00	2,708.00
S106	10,000.00	0.00	0
Sponsorship	1,326.00	1,500.00	1,595.00
Toilets rates grant		1,273.52	2,628.88
P3 grant	1,150.00	1,000.00	3,000.00 £1000 for 1617 paid 1516
DCC Grass cutting grant	-	0.00	0.00
Allotments	300.00	300.00	300.00
Bookings at Sports Pavilion (inc football)	4,543.50	8,000.00	4,592.20
Bowls income	1,500.00		1,500.00
Neighbourhood Plan	700.00	0.00	0.00
Interest	82.23	40.00	28.16
Miscellaneous	27,557.27	50.00	6,502.48
Clyst Room Rent	-	300.00	0.00
LYN funding for Youth Worker	-	0.00	0.00
Transfer from Reserves	-	0.00	0.00
TOTAL	124,410.48	131,650.00	139,333.20
VAT reclaimed in 15/16			6,060.05
TOTAL INCOME			145,393.25

2 PAYMENTS

Item	Actual to year end 1415	15-16 approved budget	Actual to year end 31.03.16
ADMINISTRATION			
Staffing	37,730.32	42,000.00	44,068.95
Payroll	272.80	400.00	329.10
Stationery	1,251.92	2,500.00	1,312.33
Officers' expenses	3,749.87	4,000.00	3,692.98
Telephone	-	500.00	429.70 previously included in officers expenses
Banking	12.00		184.78
Hall Hire	511.15	900.00	373.50
Subscriptions	810.92	900.00	967.00

2 (Cont)	PAYMENTS	Actual to year end 1415	15-16 approved budget	Actual to year end 31.03.16
	Item			
	Audit costs	550.00	750.00	650.00
	Youth Worker	-	6,700.00	3,067.50
	<u>INSURANCE</u>	2,557.60	3,000.00	1,710.22
	<u>COMMUNICATIONS</u>			
	Broadsheet	4,483.00	4,500.00	3,985.00
	Comms	-	500.00	734.18
	Crime/traffic	-	500.00	
	<u>MAINTENANCE</u>			
	General maintenance	6,074.94		
	Man Friday		3,400.00	4,341.15 Maintenance split for 1516
	Grass cutting (staff & contractors)		2,500.00	2,315.60
	Highways/Lengthsman		6,160.00	7,566.99
	annual pitch maint		1,000.00	1,087.69
	Equipment : service/repair/new		1,000.00	976.07
	Play areas / BMX: inspection/repairs		2,500.00	1,928.41
	Parish clock : service	750.00	250.00	0.00
	Dog bins		450.00	460.00
	Bowls green		5,540.00	5,799.00
	Bowls seeds/fertilizers		1,500.00	844.70
	Bowls water meter		500.00	558.71
	Allotments	750.00	500.00	500.00
	Clyst room maintenance		300.00	0.00
	<u>P3</u>			
	P3 footpaths	2,048.96	1,000.00	898.06
	<u>TRAINING/CPD</u>			
		757.00	750.00	1,632.94
	<u>PUBLIC TOILETS</u>			
	Cleaner's salary	3,347.60	4,000.00	2,899.19
	Utilities	1,242.48	1,500.00	1,144.39
	Maintenance + products	623.02	800.00	794.25
	Rates	-	2,400.00	0.00
	<u>CLYST ROOM</u>			
	Rates	422.16	150.00	146.40

2 (cont)

3

RESERVES

General Reserve	12,732.34	-	352.13	13,084.47
<u>Earmarked Reserves</u>				
Buildings	1,920.28	-	-	1,920.28
Car Park	2,000.00	-	1,000.00	3,000.00 from contingency
Grounds Maintenance	1,500.00	-	-	1,500.00
Election Costs	2,000.00	-	1,000.00	3,000.00 from contingency
Pavilions	413.67	-	-	413.67
CCTV	1,500.00	1,500.00	-	-
Cranbrook Community Forum	1,203.18	1,203.18	-	-
Neighbourhood Plan	2,032.89	-	4,906.28	6,939.17 from unspent 1516 budget
P3 Footpaths	1,000.00	-	-	1,000.00
Youth worker	0.00	-	3,632.50	3,632.50 from unspent 1516 budget
Sub total earmarked reserves	13,570.02	2,703.18	10,538.78	21,405.62
TOTAL RESERVES	26,302.36		34,490.09	Total reserves as at 01.04.16
	balance to transfer to EM RES at yr end		7,835.60	

RESERVES BREAKDOWN

Total nett income 1516	139,333.20	Earmarked	7,835.60
Total expenditure 1516	131,120.28	General	352.13
Balance	8,212.92		8,187.73
less interest	25.19		
Total transfer to reserves	8,162.54		

Approved and signed.....

Approved and signed.....

Date / Minute ref: To be presented to the Finance Committee on 21st APRIL 2016, Minute ref: F16/3i
To be ratified by Full Council 3 MAY 2016

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. Staffing

A staffing review was carried out in October 2015, resulting in an increase in hours for the hygiene staff and the handyman, with increases in wage rates for all staff to reflect Council's level review and adoption of the Living Wage.

The number of staff employed by the Council at 31 March 2015 is 2.47 FTE.

In line with current legislation, the Council has resolved to offer pensions to all its staff. No payments were made in the year 2015-16 but will come into effect in the year 2016-17.

4. Income

Income has decreased from the 14/15 figure by £27,490.28, but this should be balanced against an abnormal increase in 14/15 of £33,720.53.

This year-on-year decrease is due to :

- a) Reduction in Council Tax Support Grant
- b) £0 Section 106 funding in 15/16
- b) Grants for the Council to deliver community support in Cranbrook which were made in 14/15 were not required in 15/16 as the Cranbrook Town Council was formed in May 2015.
- c) Overall, Income was increased against the 15/16 budget by £7,683.20. This additional income was largely obtained through the Clerk supporting external Councils at the rate of £250/day.
- d) Advertising, pavilions revenue and P3 grants remained constant.

5. Expenditure

Expenditure for 1516 shows a slight decreased against the budget of £529.72, however it has increased year-on-year from 1415 by £11,678.40.

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 fabric of the building, including a new verandah roof support and a new central heating boiler.
- 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 2015-16

8. Leases

At 31 March 2016 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 £7.36 (15/16 figure) per elector for the benefit of people in the area on activities not specifically authorized by other powers.

The only payment made during 2015-16 was £15 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	£3,000.00
East Devon District Council	Toilets Grant (2yrs)	£1314.44
National Trust	Toilets Grant (2yrs)	£1314.44
Broadclyst Allotment Assoc	Allotments	£300.00
National Trust	Allotments	£300.00
Parish Together	3D	£5,000.00

13. Grants by the Council

During the year the Council has supported 5 local organisations by the payment of community grants in 15-16 as follows :

Broadclyst Fun Day	£442.58
Vikings Football	£150
1 st Pinhoe Scouts	£599.94

The Hele Society	£500
1 st Cranbrook Girl Guiding	£57.90

The new community of Cranbrook has received the following grants in 15-16:

Cranbrook Table Tennis	£500
Pumpkin Parade	£500
1 st Cranbrook Scouts	£500
Cornerstone Baby and Toddler Group	£500
Cranbrook Board Games Group	£200
1 st Cranbrook Brownies and Guides	£500
Cranbrook Day	£500
Pumpkin Parade 2016	£500
Cornerstone Runners	£139.80
Cranbrook Table Tennis Club	£352.98
Cranbrook Girl Guiding	£308

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.

There were no transfers into or out from the reserves accounts during the 15/16 financial year.

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

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 at year end.

18. Banking

The Parish Council carried out a full review of its banking under the terms of its Financial Regulations in 2014/15.

In 2015/16 Council's accounts are with Lloyds Bank and the Co-Operative bank.

This concludes the notes

Angie Hurren

Broadclyst Parish Clerk & Responsible Finance Officer

1st April 2016

Broadclyst Parish Council Asset Register 2016/17

Item and Description		Location	Date Acquired	Cost/Value	Disposal details
				£	
Buildings & Land					
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
Bus Shelters					
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	1,200.00	New roof 2015
9	Wooden Shelter	B3181, Killerton	n/a	1,200.00	New roof 2015
10	Wooden Shelter	B3181, Budlake	n/a	1,200.00	New roof 2015
11	Wooden Shelter	B3181, Beare	n/a	1,200.00	New roof 2016
Playing Fields					
12	Playing Fields (5.394 acres leased from National Trust)	Broadclyst	1947	1.00	on demand
13	Youth Shelter	Playing Fields	2005	3,000.00	
14	Original play equipment	Playing Fields/play area		20,000.00	Replacement value £30,000 (to inc surfacing)
15	Playbuilder equipment	Playing Fields/play area	2010	40,000.00	
16	Teen Zone equipment		2012	21,000	
Waste disposal					
17	Glasdon Dog bin	Playing Fields	1998	48.00	replacement value: £200
18	Glasdon Dog Bin	Playing Fields		48.00	replacement value: £200
19	Glasdon Dog bin	Playing Fields	2000	51.57	replacement value: £200
20	Glasdon Dog Bin	Playing Fields	2002	77.95	replacement value: £200
21	Glasdon Dog Bin	Poundsland	2002	77.95	replacement value: £200
22	Glasdon Dog Bin	Poundsland	2004	147.47	replacement value: £200
23	Glasdon Dog Bin	Mosshayne Lane	2015	100.00	new installation
24	Glasdon Dog Bin	Sunnyfield	2015	100.00	new installation
25	Glasdon litter bins x 2	Play area/ public toilets	2010	150.00	
26	Glasdon Dog bin x 3	Elbury Ln/Church Cls/Whimble Rd	2010	185.00	
27	Litter bin	Westclyst bus stop	2015	200.00	new Dec 15
28	Litter bins x 4	3x Playing Fields/play area	2009	350.00	
29	Plaza Hooded Litterbin	Church Close	2007	200.00	(Replacement from EDDC)
Noticeboards					
30	Wooden noticeboard	National Trust Car Park		2,700.00	
31	Wooden Noticeboard	CVCC		200.00	
32	Wooden Noticeboard	Station Road		0.00	Out of use: due repair/replacement
33	Aluminium Noticeboard	Blackhorse Lane		200.00	

34	Aluminium Noticeboard	O/s Sports Pavilion	2012	200.00	replacement value £200
35	Wooden Noticeboard	Westwood			
	Pavilion				
36	Storage Shed - pavilion	Sports Pavilion	2006	3,117.06	moved from PC assets
37	CCTV	Sports Pavilion	2015	1,800.00	new digital system (upgraded to 4 cameras)
38	CCTV signage	Sports Pavilion and recreation ground	2015	200.00	to comply with legislation
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	
	Handyman tools and equipment				
52	Sander	Sports Pavilion	2010	50.00	
53	Pop up gazebo	Sports Pavilion	2013	150.00	
54	Hedge trimmer		2015	100.00	replacement value
55	Electric drill and bits		2016	100.00	"
56	Selection of hand grass tools (shears etc)			50.00	"
57	Various tools (hammer, screwdriver set etc)			150.00	"
58	Petrol mower			150.00	"
59	Pressure washer			100.00	"
60	Ladders			100.00	"
61	Extension lead (100m)			80.00	"
62	Extension lead (25m)			30.00	"
63	Salt spreader			180.00	"
64	Salt hopper			150.00	"
65	Snow shovels x2			40.00	"
	Community event equipment				Transferred from Fun Day committee
66	Selection of electric leads/connectors		2016	300.00	replacement value
67	Gazebos 4x 3mx3m pop up			300.00	"
68	Gazebos 1x 6mx3m pop up			100.00	"
69	Wind bars 2 sets			50.00	"
	Community Flood warden equipment				
70	High viz jackets (x4)	Clerk's Office/staff home/Pavilion	2015	300.00	
71	High viz trousers (x4)	Clerk's Office/staff home/Pavilion	2015	100.00	

111	Cutlery	Sports Pavilion	2000		Replacement value £250
112	Cooking pots/trays	Sports Pavilion	2012		Replacement value £60
113	Kitchen scales/chopping boards	Sports Pavilion	2012		Replacement value £60
114	Hoover	Sports Pavilion	2015	130.00	Replacement value £130
115	Cleaning mops/buckets etc	Sports Pavilion	2013		Replacement value £150
116	Loft ladder	Sports Pavilion	2015	250.00	
117	3 flip chart stands	Sports Pavilion			Replacement value £150
118	Christmas tree, lights, decorations	Sports Pavilion			Replacement value £150
				3,500.00	TO REPLACE ALL ABOVE SUNDRY ITEMS
	Other assets				
119	Victorian Samplers	Broadclyst Primary School		1,841.70	no intrinsic value
120	Metal 3-door Filing Cabinet	Sports Pavilion		100.00	
121	Metal 4 drawer Filing Cabinet x 4	Sports Pavilion		400.00	
122	Samsung Lap-top Computer	Clerk's home address	2010	0.00	scrapped 2016
123	Ricoh SP printer/scanner/copier	Clerk's home address	2010	0.00	scrapped 2016
124	Lenovo Laptop	Clerk's office/home	2013	350.00	new Feb 2013
125	Dell laptop	Assistant Clerk's home	2014	400.00	new April 2014
126	A4 laminator	Clerk's office	2011	40.00	
127	A4 guillotine	Clerk's office	2011	20.00	
128	Office equipment/paper	Clerk's office	ongoing	100.00	
129	Samsung Notebook mobile phone	Clerk's office	2014	300.00	new March 2014
130	LG Nexus mobile phone	Assistant Clerk's home	2013	250.00	new Feb 2013
131	Office shredder	Clerk's Office	2016	80.00	
132	Comb binder	Clerk's Office	2015	200.00	new Oct 15
133	Samsung printer/scanner/copier	Clerk's Office	2016	373.00	new Feb 2016
	Youth Club equipment				ownership of Youth club assets
					transferred to parish council 2013
133	Pool table+cue+balls	stored at Pavilion	2009	0.00	scrapped 2016
134	Table Tennis table+nets+balls	stored at Pavilion	2009		
135	Air hockey table+pucks+discs	stored at Pavilion	2012		
136	Subbuteo table	stored at Pavilion	2010		
137	TV/Stereo/iPod dock	stored at Pavilion	2012		
138	Nintendo (?) + games	stored at Pavilion	2009	1,000.00	replacement cost for Y/C Equipment
			TOTAL ASSETS	£416,542.25	

Play equipment breakdown

Old Play equipment replacement values - Wicksteed	
Surfacing	10,000
Roundabout	5,000.00
Rocking Horse	4,000.00
Tower slide unit	5,000.00
Trim trail	4,000.00
Rockers	2,000.00
Total to replace	30,000.00
Teen Zone equipment - HAAGS (purchase price 2012)	
Viper swing	£9,000
Climbing wall	£8,000
Overhead rotator	£2,000
Rocker	£2,000
Total (inc. installation and inspection)	£21,000
Play builder equipment value breakdown: (purchase price 2010)	
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
Total (inc. installation and inspection)	£40,000.00
Total play equipment value	£91,000.00

Outdoor gym value breakdown

Description	Net amount (GBP)	Qty.
Sunshine Gym Sky Stepper	970.00	1
1mx1.5m safagrass tiles	240.00	6
Sunshine gym double pull-down challenger	1,876.00	1
1mx1.5m safagrass tiles	180.00	4.5
Sunshine gym twist and step	973.00	1
1mx1.5m safagrass tiles	120.00	3
Sunshine gym arm and pedal bike	744.00	1
1mx1.5m safagrass tiles	120.00	3
Sunshine gym double rower	1,232.00	1
1mx1.5m safagrass tiles	240.00	6
Sunshine gym health walker	759.00	1
1mx1.5m safagrass tiles	610.57	3
Total:	£8,064.57	