



Broadclyst Parish Council
GROWING OUR COMMUNITY

19, New Buildings

Broadclyst

Exeter

EX5 3EX

01392 360269

clerk@broadclyst.org

1st April 2022

Council Accounts to 30 September 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
30.09.2023

Broadclyst Parish

Council Accounts

Contents

for 2023/24 to 30.09.2023

- Section 1 Balance Sheet
- Section 2 Income and Expenditure
- Section 3 Statement of Reserves

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 2022 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 30.09.2023

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

31st March 2023

31st March 2024

31st March 2023		31st March 2024	
Current Assets			
300	Other Debtors	0	
8,812	VAT Control A/c	2,908	
2,072	Lloyds Bank BPC	2,481	
661,674	Lloyds Bank BPC Reserves	1,001,556	
0	Creditors	694	
672,859		1,007,639	
672,859	Total Assets	1,007,639	
Current Liabilities			
694	Creditors	0	
2,021	Accruals	0	
2,715		0	
670,143	Total Assets Less Current Liabilities	1,007,639	
Represented By			
172,964	General Reserves	526,077	
497,179	Earmarked Reserves	481,562	
670,143		1,007,639	

The above statement represents fairly the financial position of the authority as at 30.09.2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman _____ Date : _____

Signed :
Responsible
Financial _____ Date : _____

Bank Reconciliation Statement as at 30/09/2023
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	30/09/2023	5	2,480.63
			<u>2,480.63</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,480.63
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,480.63
			Balance per Cash Book is :-
			2,480.64
			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 30/09/2023
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	30/09/2023	1	1,001,555.92
			<u>1,001,555.92</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			1,001,555.92
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			1,001,555.92
		Balance per Cash Book is :-	1,001,555.92
		Difference is :-	0.00

Signatory 1:

NameSignedDate

Signatory 2:

NameSignedDate

Broadclyst Parish Council

Income and Expenditure Account for Year Ended 30th September 2023

31st March 2023		30th September 2023
	Income Summary	
360,540	Precept	392,665
360,540	Sub Total	392,665
	Operating Income	
161,862	Income	110,487
6	Administration	0
190	Public Relations	7
7,024	Maintenance	300
4,858	Sports Pavilion	706
1,500	Bowls Green	0
4,650	Covid-19	1,995
540,630	Total Income	506,160
	Running Costs	
166,567	Administration	89,188
9,182	Grants/projects	4,534
15,514	Accommodation	10,038
15,984	New Assets	0
13,188	Public Relations	9,755
85,740	Maintenance	32,836
9,081	Public Toilets	4,161
202	Clyst Room	212
23,611	Sports Pavilion	12,242
13,829	Play Area	35
2,009	Bowls Green	883
31,194	Neighbourhood Planning	2,275
10,351	Contingency	0
9,881	Covid-19	2,506
406,334	Total Expenditure	168,664
	General Fund Analysis	
175,777	Opening Balance	172,964
540,630	Plus : Income for Year	506,160
716,407		679,124
406,334	Less : Expenditure for Year	168,664
310,073		510,459
137,109	Transfers TO / FROM Reserves	(15,618)
172,964	Closing Balance	526,077

		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	103,660	0	(103,660)			0.0%	
1076	Precept	360,540	392,665	392,665	0			100.0%	
1080	Bank Interest Received	1,151	3,533	100	(3,433)			3532.5%	
1085	Investment Interest received	1,871	1,005	1,700	695			59.1%	
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>503,152</u>	<u>394,565</u>	<u>(108,587)</u>			<u>127.5%</u>	<u>0</u>
	Net Income	<u>522,402</u>	<u>503,152</u>	<u>394,565</u>	<u>(108,587)</u>				
6001	less Transfer to EMR	143,275	0						
	Movement to/(from) Gen Reserve	<u>379,127</u>	<u>503,152</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	45,558	88,000	42,442	42,442		51.8%	
4005	E'er contributions 20-21	39,357	18,071	42,000	23,929	23,929		43.0%	
4050	Officer's Expenses	2,522	1,012	2,500	1,488	1,488		40.5%	
4070	Telephone - mobile	920	350	800	450	450		43.7%	
4080	Banking	88	48	150	102	102		31.9%	
4090	Payroll	487	0	650	650	650		0.0%	
4100	Stationery	521	125	1,000	875	875		12.5%	
4110	I.T.	6,544	794	4,800	4,006	4,006		16.5%	
4111	IT replacement	1,228	0	2,000	2,000	2,000		0.0%	
4115	Finance RBS	1,470	928	1,500	572	572		61.9%	
4120	Hall Hire	691	256	1,200	944	944		21.3%	
4130	Subscriptions	2,342	5,330	2,750	(2,580)	(2,580)		193.8%	
4135	Legal Costs	2,000	1,470	3,000	1,530	1,530		49.0%	
4140	Audit Costs	1,850	2,465	2,000	(465)	(465)		123.3%	
4150	Youth Worker	8,241	8,070	25,000	16,930	16,930		32.3%	3,567
4160	Youth Club	1,260	0	0	0	0		0.0%	
4180	Training - statutory	249	372	2,000	1,628	1,628		18.6%	
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>89,188</u>	<u>189,350</u>	<u>100,162</u>	<u>0</u>	<u>100,162</u>	<u>47.1%</u>	<u>3,567</u>
	Net Income over Expenditure	<u>(166,561)</u>	<u>(89,188)</u>	<u>(189,350)</u>	<u>(100,162)</u>				
6000	plus Transfer from EMR	8,527	3,567						
	Movement to/(from) Gen Reserve	<u>(158,034)</u>	<u>(85,622)</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	4,020	10,000	5,980		5,980	40.2%	
4475 Coronation Community Grants	0	514	5,000	4,486		4,486	10.3%	
Grants/projects :- Indirect Expenditure	9,182	4,534	15,000	10,466	0	10,466	30.2%	0
Net Expenditure	(9,182)	(4,534)	(15,000)	(10,466)				
<u>130 Accomodation</u>								
4075 Telephone - landlines	1,680	835	2,500	1,665		1,665	33.4%	
4170 Office Rent	8,535	5,018	10,000	4,982		4,982	50.2%	
4175 Office running costs	1,767	372	2,000	1,628		1,628	18.6%	
4190 Insurance	0	370	0	(370)		(370)	0.0%	
4420 Utilities	838	614	3,000	2,386		2,386	20.5%	
4460 Rates	2,695	2,829	3,000	171		171	94.3%	
Accomodation :- Indirect Expenditure	15,514	10,038	20,500	10,462	0	10,462	49.0%	0
Net Expenditure	(15,514)	(10,038)	(20,500)	(10,462)				
<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	0	1,000	1,000			0.0%	
1510 Fun Day Income	0	7	200	193			3.4%	
Public Relations :- Income	190	7	1,200	1,193			0.6%	0
4155 Community Connector	0	0	25,000	25,000		25,000	0.0%	
4220 Broadsheet	7,157	4,206	7,500	3,294		3,294	56.1%	
4230 Public Consultation	0	202	0	(202)		(202)	0.0%	202
4235 Community Events	2,150	1,510	2,500	990		990	60.4%	
4240 Crime/Traffic	500	0	3,500	3,500		3,500	0.0%	
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	9,755	42,500	32,745	0	32,745	23.0%	202
Net Income over Expenditure	(12,998)	(9,748)	(41,300)	(31,552)				
6000 plus Transfer from EMR	(2,000)	202						
6001 less Transfer to EMR	(4,000)	0						
Movement to/(from) Gen Reserve	(10,998)	(9,546)						

	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	0	1,500	1,500			0.0%	
1620 Allotments Income	300	300	600	300			50.0%	
1625 Westclyst Allotments	0	0	200	200			0.0%	
Maintenance :- Income	7,024	300	3,300	3,000			9.1%	0
4000 Staffing & E/ee contrib	24,339	14,313	26,000	11,687		11,687	55.0%	
4290 Helipad/defib costs	11	0	1,100	1,100		1,100	0.0%	
4310 Highways Grass Cut DCC	7,544	189	9,000	8,811		8,811	2.1%	
4320 Handyman budget	1,865	840	2,000	1,160		1,160	42.0%	
4321 Equipment service/repair	0	0	1,000	1,000		1,000	0.0%	
4325 Parish Vehicle lease	1,654	0	0	0		0	0.0%	
4326 Parish vehicle op budget	6,388	1,754	3,000	1,246		1,246	58.5%	
4330 Lengthman (contracted)	1,663	388	3,000	2,612		2,612	12.9%	
4340 Parish Clock: Service	0	0	300	300		300	0.0%	
4345 Allotments Exp (Westclyst)	0	1,015	250	(765)		(765)	406.1%	869
4350 Allotments Exp (Broadclyst)	0	1,200	1,500	300		300	80.0%	1,500
4360 P3 Footpaths	1,541	1,196	1,000	(196)		(196)	119.6%	
4370 Dog Bins	7,561	0	7,440	7,440		7,440	0.0%	
4380 Refuse Disposal	1,331	572	1,300	728		728	44.0%	
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	1,396	0	(1,396)		(1,396)	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	534	0	(534)		(534)	0.0%	534
4535 Westclyst Sports Pitch	63	0	3,000	3,000		3,000	0.0%	
4540 POS. grass cutting	1,398	3,645	3,500	(145)		(145)	104.1%	3,151
Maintenance :- Indirect Expenditure	85,740	32,836	81,890	49,054	0	49,054	40.1%	11,849
Net Income over Expenditure	(78,716)	(32,536)	(78,590)	(46,054)				
6000 plus Transfer from EMR	7,907	11,849						
6001 less Transfer to EMR	5,180	0						
Movement to/(from) Gen Reserve	(75,989)	(20,687)						
170 Public Toilets								
4000 Staffing & E/ee contrib	599	0	0	0		0	0.0%	
4015 Toilets caretaker (self-emp)	4,560	2,130	6,000	3,870		3,870	35.5%	

	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	698	2,500	1,802		1,802	27.9%	
4440 Maintenance/Repairs	1,864	895	1,500	605		605	59.6%	
4450 Products	969	438	1,000	562		562	43.8%	
4520 Service Costs	0	0	1,000	1,000		1,000	0.0%	
Public Toilets :- Indirect Expenditure	9,081	4,161	12,000	7,839	0	7,839	34.7%	0
Net Expenditure	(9,081)	(4,161)	(12,000)	(7,839)				
6000 plus Transfer from EMR	1,074	0						
Movement to/(from) Gen Reserve	(8,007)	(4,161)						
<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	706	3,000	2,294			23.5%	
Sports Pavilion :- Income	4,858	706	3,000	2,294			23.5%	0
4000 Staffing & E/ee contrib	8,789	5,305	10,300	4,995		4,995	51.5%	
4420 Utilities	3,841	3,715	9,000	5,285		5,285	41.3%	
4440 Maintenance/Repairs	6,090	1,982	5,000	3,018		3,018	39.6%	
4450 Products	478	106	700	594		594	15.2%	
4510 Pavilions (running maint)	1,606	547	1,500	953		953	36.5%	
4515 Andrews boiler	0	0	10,000	10,000		10,000	0.0%	
4520 Service Costs	1,646	0	2,000	2,000		2,000	0.0%	
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	12,242	41,000	28,758	0	28,758	29.9%	0
Net Income over Expenditure	(18,753)	(11,536)	(38,000)	(26,464)				
6000 plus Transfer from EMR	423	0						
Movement to/(from) Gen Reserve	(18,330)	(11,536)						
<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	0	2,000	2,000			0.0%	
Bowls Green :- Income	1,500	0	2,000	2,000			0.0%	0
4600 Bowls budget	2,009	883	2,500	1,617		1,617	35.3%	
Bowls Green :- Indirect Expenditure	2,009	883	2,500	1,617	0	1,617	35.3%	0
Net Income over Expenditure	(509)	(883)	(500)	383				
6000 plus Transfer from EMR	1,281	0						
Movement to/(from) Gen Reserve	772	(883)						
<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	995	0	(995)			0.0%	
1155 Food Bank grants	2,500	1,000	0	(1,000)			0.0%	
Covid-19 :- Income	<u>4,650</u>	<u>1,995</u>	<u>0</u>	<u>(1,995)</u>				<u>0</u>
4821 Food bank shopping	4,288	1,401	5,000	3,599		3,599	28.0%	
4822 Food bank rent and op	5,442	1,039	5,000	3,961		3,961	20.8%	
4825 PPE	152	66	1,000	934		934	6.6%	
Covid-19 :- Indirect Expenditure	<u>9,881</u>	<u>2,506</u>	<u>11,000</u>	<u>8,494</u>	<u>0</u>	<u>8,494</u>	<u>22.8%</u>	<u>0</u>
Net Income over Expenditure	<u>(5,231)</u>	<u>(511)</u>	<u>(11,000)</u>	<u>(10,489)</u>				
Grand Totals:- Income	540,630	506,160	404,065	(102,095)			125.3%	
Expenditure	406,334	168,664	431,287	262,623	0	262,623	39.1%	
Net Income over Expenditure	<u>134,295</u>	<u>337,495</u>	<u>(27,222)</u>	<u>(364,717)</u>				
plus Transfer from EMR	67,614	15,618						
less Transfer to EMR	144,455	0						
Movement to/(from) Gen Reserve	<u>57,455</u>	<u>353,113</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	-2,369.09	10,830.91
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	-15,617.55	481,561.74