

Castle Bromwich Parish Council



The Accounts of Castle Bromwich Parish Council 2013- 2014

including
The Consolidated Balance Sheet,
Income & Expenditure Account,
and Supporting Statement.

Mrs. C. Tibbles,
Clerk to the Council & RFO.

Council Offices, Arden Hall, Water Orton Road
Castle Bromwich, **SOLIHULL**, West Midlands. B36 9PB
☎ Tel: 0121-747 6503. 📠 Fax: 0121-747 2187
✉ *email:* counciloffice@castlebromwichpc.gov.uk
🌐 *website:* www.castlebromwichpc.gov.uk

18th April, 2014

Month No : 12

Final Year End Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Leisure Services								
<u>101</u>	<u>Arden Hall</u>							
4000	Wages & NI	49,912	56,262	59,347	3,085		3,085	94.8 %
4030	Staff Training	185	407	657	250		250	61.9 %
4070	Staff Uniforms	191	201	258	57		57	77.9 %
4110	Rates-General	8,826	10,184	10,189	5		5	99.9 %
4115	Rates-Water	3,170	4,594	3,245	-1,349		-1,349	141.6 %
4120	Heating and Lighting	15,683	19,622	16,300	-3,322		-3,322	120.4 %
4130	Insurance	3,916	4,004	4,000	-4		-4	100.1 %
4155	Cleaning Materials	1,072	1,078	1,733	655		655	62.2 %
4157	Waste Collection	1,749	1,849	1,640	-209		-209	112.7 %
4170	Repairs and Maintenance	14,436	11,536	13,000	1,464		1,464	88.7 %
4175	CCTV System/Security	1,641	3,000	1,622	-1,378		-1,378	185.0 %
4185	Furniture	50	0	2,000	2,000		2,000	0.0 %
4400	Communication-Stationery	223	69	515	446		446	13.3 %
4405	Communication-Copying	64	211	376	165		165	56.1 %
4415	Communication-Postage	63	100	100	0		0	100.0 %
4417	Communication-Telephone	20	696	1,050	353		353	66.3 %
4421	Communication-Website	269	441	258	-183		-183	171.1 %
4422	Communication-IT	1,439	2,210	1,790	-420		-420	123.5 %
4435	Marketing/Promotions	334	123	600	478		478	20.4 %
4710	Music (PRS/PPL)	1,645	2,671	2,060	-611		-611	129.7 %
4750	Functions AH	395	0	800	800		800	0.0 %
4751	Hire Cancellations/Bonds	125	75	300	225		225	25.0 %
4899	Miscellaneous	725	1,893	3,706	1,813		1,813	51.1 %
4940	Capital Projects	2,590	20,278	20,000	-278		-278	101.4 %
4942	Capital Projects (IT)	0	0	2,500	2,500		2,500	0.0 %
	Arden Hall :- Expenditure	108,723	141,504	148,045	6,540	0	6,540	95.6 %
1000	Hall Hire Income	58,127	55,723	53,482	2,242			104.2 %
1010	Functions	1,248	0	1,600	-1,600			0.0 %
1050	Hall Hire Sundry Income	459	854	0	854			0.0 %
1800	Sundry Income	1,664	9	0	9			0.0 %
	Arden Hall :- Income	61,498	56,586	55,082	1,504			102.7 %
	Net Expenditure over Income	47,225	84,918	92,963	8,044			
<u>103</u>	<u>Bar</u>							
4000	Wages & NI	6,582	4,284	8,525	4,241		4,241	50.3 %
4155	Cleaning Materials	19	0	0	0		0	0.0 %

Month No : 12

Final Year End Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4170	Repairs and Maintenance	683	0	500	500		500	0.0 %
4585	Professional Fees	0	0	206	206		206	0.0 %
4705	Bar Other	556	460	350	-110		-110	131.3 %
	Bar :- Expenditure	7,840	4,744	9,581	4,837	0	4,837	49.5 %
4700	Bar Purchases	27,558	22,840	26,780	3,940		3,940	85.3 %
	Bar :- Direct Expenditure	27,558	22,840	26,780	3,940	0	3,940	85.3 %
1420	Bar Sales	60,101	46,805	51,500	-4,695			90.9 %
	Bar :- Income	60,101	46,805	51,500	-4,695			90.9 %
	Net Expenditure over Income	-24,702	-19,220	-15,139	4,081			
<u>105</u>	<u>Theatre Workshops</u>							
4110	Rates-General	215	248	227	-21		-21	109.4 %
4115	Rates-Water	40	58	58	0		0	100.8 %
4130	Insurance	137	140	142	2		2	98.9 %
	Theatre Workshops :- Expenditure	393	447	427	-20	0	-20	104.7 %
1063	Theatre Workshop	600	504	300	204			168.0 %
	Theatre Workshops :- Income	600	504	300	204			168.0 %
	Net Expenditure over Income	-207	-57	127	184			
<u>110</u>	<u>Pavilion</u>							
4000	Wages & NI	30,964	38,335	33,047	-5,288		-5,288	116.0 %
4030	Staff Training	79	0	218	218		218	0.0 %
4070	Staff Uniforms	137	308	309	1		1	99.7 %
4110	Rates-General	1,722	1,987	2,032	45		45	97.8 %
4115	Rates-Water	802	1,163	812	-351		-351	143.3 %
4120	Heating and Lighting	4,499	5,662	6,300	638		638	89.9 %
4130	Insurance	1,374	1,482	1,453	-29		-29	102.0 %
4155	Cleaning Materials	977	1,350	1,288	-63		-63	104.9 %
4157	Waste Collection	575	553	455	-98		-98	121.5 %
4170	Repairs and Maintenance	2,080	5,035	3,502	-1,533		-1,533	143.8 %
4175	CCTV System/Security	745	1,173	1,030	-143		-143	113.8 %
4185	Furniture	0	473	309	-164		-164	153.1 %
4417	Communication-Telephone	317	676	597	-79		-79	113.1 %
4899	Miscellaneous	846	1,490	1,545	55		55	96.4 %
4940	Capital Projects	0	2,582	5,150	2,568		2,568	50.1 %
	Pavilion :- Expenditure	45,117	62,270	58,047	-4,223	0	-4,223	107.3 %
1060	Pavilion Hire	9,840	13,476	11,356	2,121			118.7 %

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1061 Pavilion Income Other	3	0	0	0			0.0 %
Pavilion :- Income	<u>9,843</u>	<u>13,476</u>	<u>11,356</u>	<u>2,121</u>			<u>118.7 %</u>
Net Expenditure over Income	<u>35,274</u>	<u>48,794</u>	<u>46,692</u>	<u>-2,102</u>			
<u>120</u> <u>Open Spaces</u>							
4000 Wages & NI	1,635	1,655	2,196	541		541	75.4 %
4070 Staff Uniforms	0	0	52	52		52	0.0 %
4155 Cleaning Materials	0	102	0	-102		-102	0.0 %
4157 Waste Collection	1,413	1,656	1,312	-344		-344	126.2 %
4185 Furniture	467	1,361	1,236	-125		-125	110.1 %
4200 Bradford Gardens-Maintenance	2,464	2,039	2,074	35		35	98.3 %
4205 Village Green-Maintenance	2,743	5,142	2,743	-2,399		-2,399	187.5 %
4207 VG Sensory Peace Garden	596	90	750	660		660	12.0 %
4210 Whateley Green-Maintenance	2,322	2,379	2,298	-81		-81	103.5 %
4215 Hob Farm-Maintenance	2,931	3,058	3,008	-50		-50	101.7 %
4217 Hob Farm-Security	2,995	1,766	3,539	1,773		1,773	49.9 %
4220 Playing Field-Grounds Maint.	5,032	3,417	4,065	648		648	84.1 %
4222 Sports Pitches	3,430	4,080	3,430	-650		-650	118.9 %
4224 Tennis Court- Maintenance	0	3,245	618	-2,627		-2,627	525.1 %
4226 Footloose Project-Lottery	0	9,170	0	-9,170		-9,170	0.0 %
4227 Footloose Project-PC	0	4,492	0	-4,492		-4,492	0.0 %
4230 Playground Safety Works	552	1,675	10,000	8,325		8,325	16.7 %
4250 Tree Maintenance	1,902	1,670	8,500	6,830		6,830	19.6 %
4251 Tree Planting	2,188	0	3,000	3,000		3,000	0.0 %
4899 Miscellaneous	1,895	461	324	-137		-137	142.1 %
Open Spaces :- Expenditure	<u>32,562</u>	<u>47,458</u>	<u>49,145</u>	<u>1,687</u>	<u>0</u>	<u>1,687</u>	<u>96.6 %</u>
1065 Pitches-Tennis	775	1,041	824	217			126.3 %
1066 Pitches-Football	1,945	3,110	2,060	1,050			151.0 %
1067 Pitches-Cricket	1,535	2,208	1,107	1,101			199.4 %
1068 Footloose Project-Lottery	9,170	0	0	0			0.0 %
1800 Sundry Income	788	0	0	0			0.0 %
Open Spaces :- Income	<u>14,213</u>	<u>6,359</u>	<u>3,991</u>	<u>2,368</u>			<u>159.3 %</u>
Net Expenditure over Income	<u>18,350</u>	<u>41,099</u>	<u>45,154</u>	<u>4,055</u>			
Leisure Services :- Expenditure	<u>222,194</u>	<u>279,263</u>	<u>292,025</u>	<u>12,761</u>	<u>0</u>	<u>12,761</u>	<u>95.6 %</u>
Income	<u>146,254</u>	<u>123,730</u>	<u>122,229</u>	<u>1,501</u>			<u>101.2 %</u>
Net Expenditure over Income	<u>75,940</u>	<u>155,533</u>	<u>169,796</u>	<u>14,263</u>			

Finance & General Purposes

Month No : 12

Final Year End Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>201</u> <u>Democratic Services</u>							
4000 Wages & NI	64,285	63,916	68,795	4,879		4,879	92.9 %
4030 Staff Training	500	615	515	-100		-100	119.4 %
4040 Staff Travel	29	0	300	300		300	0.0 %
4130 Insurance	1,443	1,475	1,443	-32		-32	102.2 %
4170 Repairs and Maintenance	10	210	100	-110		-110	209.9 %
4185 Furniture	0	587	150	-437		-437	391.3 %
4400 Communication-Stationery	1,667	1,126	2,375	1,250		1,250	47.4 %
4405 Communication-Copying	622	1,155	1,620	465		465	71.3 %
4415 Communication-Postage	434	422	464	42		42	91.0 %
4417 Communication-Telephone	1,027	1,072	1,298	226		226	82.6 %
4421 Communication-Website	323	333	412	79		79	80.9 %
4422 Communication-IT	872	2,105	2,060	-45		-45	102.2 %
4460 Subscriptions	3,413	2,988	3,784	796		796	79.0 %
4500 Chairmans Allowance	60	1,288	1,288	0		0	100.0 %
4510 Councillor Allowances	309	206	1,030	824		824	20.0 %
4520 Councillor Expenses	8	86	300	214		214	28.8 %
4525 Councillor Training	163	265	500	235		235	53.1 %
4550 Bank Charges	428	479	450	-29		-29	106.4 %
4580 Audit Fees	2,275	2,025	2,575	550		550	78.6 %
4585 Professional Fees	508	3,702	2,000	-1,702		-1,702	185.1 %
4600 Events-Civic Service	365	362	400	38		38	90.6 %
4601 Events-Remembrance Parade	620	489	824	335		335	59.4 %
4610 Events-Special Events	877	0	0	0		0	0.0 %
4630 Events-Christmas Tree Concert	362	183	360	177		177	50.8 %
4720 Section 137 Spend	0	50	500	350		350	30.0 %
4800 Grant Aid	790	407	500	93		93	81.4 %
4810 Youth Parish Council	1,243	461	500	39		39	92.2 %
4899 Miscellaneous	179	145	300	155		155	48.4 %
4940 Capital Projects	3,801	14,187	3,500	-10,687		-10,687	405.4 %
4942 Capital Projects (IT)	0	0	2,500	2,500		2,500	0.0 %
4999 Contingency	0	0	25,000	25,000		25,000	0.0 %
Democratic Services :- Expenditure	86,613	100,441	125,843	25,402	0	25,402	79.8 %
1500 Copying and Services	87	138	108	30			127.7 %
1800 Sundry Income	274	420	0	420			0.0 %
1805 Youth Council Income	1,359	150	0	150			0.0 %
1870 Interest	170	549	57	492			969.0 %
1900 Precept	225,867	210,989	225,867	-14,878			93.4 %
1901 Mitigation Grant (via SMBC)	0	14,878	0	14,878			0.0 %
Democratic Services :- Income	227,757	227,124	226,032	1,092			100.5 %
Net Expenditure over Income	-141,144	-126,683	-100,189	26,494			

Month No : 12

Final Year End Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Finance & General Purposes :- Expenditure	86,613	100,441	125,843	25,402	0	25,402	79.8 %
Income	227,757	227,124	226,032	1,092			100.5 %
Net Expenditure over Income	-141,144	-126,683	-100,189	26,494			

Castle Bromwich Parish Council
Income and Expenditure Account for Year Ended 31 March 2014

31st March 2013		31 March 2014
	Operating Income	
61,498	Arden Hall	56,586
60,101	Bar	46,805
600	Theatre Workshops	504
9,843	Pavilion	13,476
14,212	Open Spaces	6,359
227,757	Democratic Services	227,124
<u>374,011</u>	Total Income	<u>350,854</u>
	Running Costs	
108,723	Arden Hall	141,504
35,399	Bar	27,584
393	Theatre Workshops	447
45,117	Pavilion	62,270
32,562	Open Spaces	47,458
86,613	Democratic Services	100,441
0	Council Reserves	0
<u>308,807</u>	Total Expenditure	<u>379,706</u>
	General Fund Analysis	
135,270	Opening Balance	147,702
374,011	Plus : Income for Year	350,854
<u>509,281</u>		<u>498,556</u>
308,807	Less : Expenditure for Year	379,706
<u>200,474</u>		<u>118,852</u>
52,772	Transfers TO / FROM Reserves	5,216
<u>147,702</u>	Closing Balance	<u>113,636</u>

31st March 2013

31 March 2014

Current Assets		
7,272	Debtors Control	4,919
1,540	Vat Control	7,078
2,692	Stock	2,812
223,580	30 Day Notice A/c	17,724
12,649	Disbursement A/c	12,429
13,424	Imprest A/c	13,955
1,012	UT General Funds Account	1,013
30,053	UT Disbursement Account	30,106
20,036	UT Salaries Account	20,071
0	CCLA Investment	175,000
1,130	Petty Cash	1,130
<u>313,388</u>		<u>286,237</u>
313,388	Total Assets	286,237
Current Liabilities		
0	Creditors Control	1,980
1,323	Accruals	1,594
3,929	Receipts in Advance	3,377
<u>5,252</u>		<u>6,951</u>
308,136	Total Assets Less Current Liabilities	279,286
Represented By		
147,702	General Fund	113,636
128,984	Earmarked Reserves	143,370
22,280	Capital Receipts Reserve	22,280
9,170	Lottery Footloose Proj Reserve	0
<u>308,136</u>		<u>279,286</u>

The above statement represents fairly the financial position of the authority as at 31 March 2014 and reflects its Income and Expenditure during the year.

Signed :
Chairman



Date : 25/6/14

Signed :
Responsible
Financial
Officer



Date : 25.6.2014

Supporting Notes to the Statement of Accounts for 2013/2014.

1. Fixed Assets.

At the end of the year, the assets held by the Council.

Buildings:		
Arden Hall	£2,373,438.92	
Workshop	£113,039.79	
Sports Pavilion	£547,564.77	
Total		£3,034,043.48
Vehicles, Plant, Furniture & Equipment:		
Contents, Arden Hall	81,848.39	
Contents, Sports Pavilion	8,814.30	
Contents, Workshop	1,351.07	
Contents, Council Offices	17,258.30	
Civic Regalia	2,209.41	
Centenary Rose Bowl	189.10	
Total		111,670.57
Infrastructure Assets:		
Street Furniture	£3,303.21	
Gates & Fences	£94,986.29	
War Memorial	£51,985.92	
Playground Equipment	£112,611.23	
Total		£262,886.65
Community Assets:		
Bradford Gardens	0.00	
Castle Bromwich Playing Fields	0.00	
Hob Farm Recreation Ground	0.00	
Small Green	0.00	
Village Green	0.00	
War Memorial Green	0.00	
Whateley Green	0.00	
Total		0.00
Total All Fixed Assets		£3,408,600.70

These valuations are based on recent valuation and reflect latest changes. Community Assets are valued at zero, in accordance with financial procedures. Arden Hall continues to undergo refurbishment and décor improvements.

2. Leases:

At the end of the year, there were no leases in operation:

3. Borrowings:

At the end of the year, there were no loans to the Council outstanding.

4. Debts Outstanding:

At the end of the year debts of £4918.99 were outstanding and due to the Council. The ages of these debts were:

<u>Age</u>	<u>No.</u>	<u>Value</u>
Less than 30 days old:	17	£2219.44
Between 30 and 60 days old:	1	£420.00
Over 60 days old:	5	£2279.55

5. Capital Reserve:

The Council does not operate with a separate Capital Reserve Bank Account.

6. Earmarked Reserves:

The Council operate a Repairs and Renewals Reserve Fund for Arden Hall, Open Spaces and the Council Offices. The movements during the year were:

Earmarked Reserves	Notes	(Last)	Movements during year		(Current)	Account Code
		Year Ended	Contribution	Expenditure	Year Ended	
Arden Hall Rep& Renewals		50,074.46	35,500.00	-31,814.00	53,760.46	320
Open Spaces/Pavilion R&R		31,406.68	10,197.00	-9,451.00	32,152.68	320
Council Offices Rep & Ren'l		18,633.40	3,750.00	-14,984.00	7,399.40	320
Tree Maintenance		9,391.00	8,500.00	-1,670.00	16,221.00	320
Tree Planting		3,812.00	3,000.00	0.00	6,812.00	320
Tennis Court Maint.		1,200.00	618.00	-3,245.00	-1,427.00	320
Playground Safety Works		13,448.00	10,000.00	-1,675.00	21,773.00	320
Youth Council Village Green		1018.46	750.00	-90.00	1,678.46	320
Capital Receipts Reserve	1	22,280.00	0.00	0.00	22,280.00	325
Capital Projects IT			5,000.00	0.00	5,000.00	
Footloose Project		9,170.00	0.00	-9,170.00	0.00	
		160,434.00	77,315.00	-72,099.00	165,650.00	
	1	<i>Income from sale of land (Village Green former access road)</i>				

7. Tenancies:

At the end of the year there were no tenancies held with Council as Landlord:

8. Section 137 Payments:

During 2013/14 there was one payment of £150 made under Section 137 of the Local Government Act 1972.

No. of electors was 9516 during 2013/2014 (last known data) and maximum spend in this year, calculated at £6.98 per person, could have been £66,421.68.

9. Agency Work:

During the year the Council did not undertake any Agency work on behalf of other Authorities.

10. Public Notices and Recruitment:

There were no costs for public notices and recruitment during the year.

11. Contingent Liabilities:

There are no known contingent liabilities. The Parish Council is responsible for many mature trees on open spaces which are affected by disease, requiring remedial action or felling in the next 5-10 years. Earmarked Reserves are being set aside.

12. Members' Allowances

During the year 2 members and the Chairman claimed their allowances of £1434.00, **with £1331.00 being donated to the Chairmans' Charity Fund, as in previous years.**

13. Pensions and Salaries:

During the year contributions of £9346.62 were made to employee's pension schemes. There are no employee's in receipt of salaries of £58,200 p.a. or higher.

14. Bank Accounts.

The Parish Council has several bank accounts, including an investment account to attract high interest for some reserves and contingency funds.



C. D. Tibbles (Mrs.)

Clerk to the Council and Responsible Finance Officer.