

Castle Bromwich Parish Council



The Accounts of Castle Bromwich Parish Council 2016- 2017

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

Mrs. D. Weir,
Acting - Clerk to the Council & RFO.

Council Offices, Arden Hall, Water Orton Road
Castle Bromwich, **SOLIHULL**, West Midlands. B36 9PB
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Financial Regulations – see Minute Book (Burgundy)

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I hereby declare that for the period of 1st April, 2016 to 31st March 2017 there were no Section 137 Payments.

Diane Weir.
Acting - Responsible Finance Officer

12th May, 2017

Month No : 12

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Leisure Services							
101	Arden Hall						
4000	Wages	50,020	52,968	2,948		2,948	94.4 %
4001	NI (ER's)	755	3,612	2,857		2,857	20.9 %
4003	Pension (ER's)	6,361	9,534	3,173		3,173	66.7 %
4030	Staff Training	0	657	657		657	0.0 %
4070	Staff Uniforms	0	200	200		200	0.0 %
4110	Rates-General	9,477	9,530	53		53	99.4 %
4115	Rates-Water	3,657	4,732	1,075		1,075	77.3 %
4120	Heating and Lighting	15,184	17,130	1,946		1,946	88.6 %
4130	Insurance	3,372	4,204	832		832	80.2 %
4155	Cleaning Materials	1,070	1,200	130		130	89.2 %
4157	Waste Collection	2,359	2,250	-109		-109	104.9 %
4170	Repairs and Maintenance	12,002	13,260	1,258		1,258	90.5 %
4175	CCTV System/Security	466	2,000	1,534		1,534	23.3 %
4185	Furniture	0	2,000	2,000		2,000	0.0 %
4400	Communication-Stationery	0	500	500		500	0.0 %
4405	Communication-Copying	689	300	-389		-389	229.6 %
4415	Communication-Postage	0	102	102		102	0.0 %
4417	Communication-Telephone	451	1,071	619		619	42.2 %
4421	Communication-Website	0	600	600		600	0.0 %
4422	Communication-IT	801	2,600	1,799		1,799	30.8 %
4435	Marketing/Promotions	0	1,000	1,000		1,000	0.0 %
4710	Music (PRS/PPL)	1,256	2,600	1,344		1,344	48.3 %
4750	Functions AH	236	500	264		264	47.2 %
4751	Hire Cancellations/Bonds	0	300	300		300	0.0 %
4899	Miscellaneous	17	2,000	1,983		1,983	0.8 %
4940	Capital Projects	10,459	20,000	9,541		9,541	52.3 %
4942	Capital Projects (IT)	0	2,750	2,750		2,750	0.0 %
	Arden Hall :- Expenditure	118,631	157,600	38,969	0	38,969	75.3 %
1000	Hall Hire Income	70,433	54,000	16,433			130.4 %
1010	Functions	0	1,000	-1,000			0.0 %
1050	Hall Hire Sundry Income	210	0	210			0.0 %
1800	Sundry Income	468	0	468			0.0 %
	Arden Hall :- Income	71,111	55,000	16,111			129.3 %
	Net Expenditure over Income	47,520	102,600	55,080			

Month No : 12

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>103</u>	<u>Bar</u>						
4000	Wages	7,955	3,500	-4,455		-4,455	227.3 %
4001	NI (ER's)	178	0	-178		-178	0.0 %
4003	Pension (ER's)	0	630	630		630	0.0 %
4585	Professional Fees	360	225	-135		-135	160.0 %
4705	Bar Other	663	357	-306		-306	185.8 %
	Bar :- Expenditure	9,157	4,712	-4,445	0	-4,445	194.3 %
4700	Bar Purchases	13,760	14,000	240		240	98.3 %
	Bar :- Direct Expenditure	13,760	14,000	240	0	240	98.3 %
1420	Bar Sales	29,586	26,632	2,954			111.1 %
	Bar :- Income	29,586	26,632	2,954			111.1 %
	Net Expenditure over Income	-6,669	-7,920	-1,251			
<u>105</u>	<u>Theatre Workshops</u>						
4110	Rates-General	246	262	16		16	93.9 %
4115	Rates-Water	47	64	17		17	74.2 %
4130	Insurance	123	146	23		23	84.0 %
	Theatre Workshops :- Expenditure	416	472	56	0	56	88.2 %
1063	Theatre Workshop	504	400	104			126.0 %
	Theatre Workshops :- Income	504	400	104			126.0 %
	Net Expenditure over Income	-88	72	160			
<u>110</u>	<u>Pavilion</u>						
4000	Wages	13,502	12,345	-1,157		-1,157	109.4 %
4001	NI (ER's)	385	765	380		380	50.3 %
4003	Pension (ER's)	1,185	2,222	1,037		1,037	53.3 %
4030	Staff Training	0	222	222		222	0.0 %
4070	Staff Uniforms	55	105	50		50	52.4 %
4110	Rates-General	1,969	2,133	164		164	92.3 %
4115	Rates-Water	950	1,025	75		75	92.7 %
4120	Heating and Lighting	5,215	6,000	785		785	86.9 %
4130	Insurance	1,349	1,678	329		329	80.4 %
4155	Cleaning Materials	912	1,300	388		388	70.1 %
4157	Waste Collection	2,470	732	-1,738		-1,738	337.4 %
4170	Repairs and Maintenance	4,075	5,750	1,675		1,675	70.9 %
4175	CCTV System/Security	180	1,030	850		850	17.5 %
4185	Furniture	0	2,000	2,000		2,000	0.0 %

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget	
4417	Communication-Telephone	42	830	788	788	5.1 %	
4422	Communication-IT	10	0	-10	-10	0.0 %	
4899	Miscellaneous	0	1,576	1,576	1,576	0.0 %	
4940	Capital Projects	5,730	5,253	-477	-477	109.1 %	
	Pavilion :- Expenditure	38,028	44,966	6,938	0	6,938	84.6 %
1060	Pavilion Hire	9,849	12,000	-2,151		82.1 %	
	Pavilion :- Income	9,849	12,000	-2,151		82.1 %	
	Net Expenditure over Income	28,179	32,966	4,787			
<u>120</u>	<u>Open Spaces</u>						
4000	Wages	22,909	24,691	1,782	1,782	92.8 %	
4001	NI (ER's)	671	1,529	858	858	43.9 %	
4003	Pension (ER's)	2,370	4,444	2,074	2,074	53.3 %	
4070	Staff Uniforms	80	262	182	182	30.5 %	
4157	Waste Collection	4,174	2,585	-1,589	-1,589	161.5 %	
4185	Furniture	811	6,000	5,189	5,189	13.5 %	
4200	Bradford Gardens-Maintenance	1,665	2,010	345	345	82.8 %	
4205	Village Green-Maintenance	2,220	2,680	460	460	82.8 %	
4207	VG Sensory Peace Garden	0	750	750	750	0.0 %	
4210	Whateley Green-Maintenance	2,224	2,178	-46	-46	102.1 %	
4215	Hob Farm-Maintenance	2,359	2,847	488	488	82.8 %	
4220	Playing Field-Grounds Maint.	3,191	3,852	661	661	82.8 %	
4222	Sports Pitches	2,816	3,183	367	367	88.5 %	
4224	Tennis Court- Maintenance	350	618	268	268	56.6 %	
4230	Playground Safety Works	116	3,000	2,885	2,885	3.9 %	
4250	Tree Maintenance	0	8,500	8,500	8,500	0.0 %	
4251	Tree Planting	0	3,000	3,000	3,000	0.0 %	
4899	Miscellaneous	81	324	243	243	25.0 %	
4940	Capital Projects	10,757	23,000	12,243	12,243	46.8 %	
	Open Spaces :- Expenditure	56,794	95,453	38,659	0	38,659	59.5 %
1065	Pitches-Tennis	466	450	16		103.6 %	
1066	Pitches-Football	1,753	2,060	-308		85.1 %	
1067	Pitches-Cricket	3,000	1,107	1,893		271.0 %	
	Open Spaces :- Income	5,219	3,617	1,602		144.3 %	
	Net Expenditure over Income	51,575	91,836	40,261			
	Leisure Services :- Expenditure	236,786	317,203	80,417	0	80,417	74.6 %
	Income	116,269	97,649	18,620		119.1 %	
	Net Expenditure over Income	120,517	219,554	99,037			

Finance & General Purposes

Month No : 12

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
201	<u>Democratic Services</u>						
4000	Wages	68,180	52,171	-16,009		-16,009	130.7 %
4001	NI (ER's)	6,480	3,357	-3,123		-3,123	193.0 %
4003	Pension (ER's)	10,124	9,391	-733		-733	107.8 %
4030	Staff Training	525	1,000	475		475	52.5 %
4040	Staff Travel	49	150	101		101	32.7 %
4110	Rates-General	609	602	-7		-7	101.1 %
4115	Rates-Water	95	101	6		6	94.0 %
4120	Heating and Lighting	1,619	2,400	781		781	67.5 %
4130	Insurance	1,287	1,627	340		340	79.1 %
4155	Cleaning Materials	3	0	-3		-3	0.0 %
4170	Repairs and Maintenance	1,480	750	-730		-730	197.3 %
4185	Furniture	238	200	-38		-38	119.2 %
4400	Communication-Stationery	449	1,500	1,051		1,051	29.9 %
4405	Communication-Copying	487	1,200	713		713	40.6 %
4415	Communication-Postage	184	700	516		516	26.3 %
4417	Communication-Telephone	766	1,300	534		534	59.0 %
4421	Communication-Website	690	1,500	810		810	46.0 %
4422	Communication-IT	7,619	2,600	-5,019		-5,019	293.0 %
4460	Subscriptions	1,949	3,784	1,835		1,835	51.5 %
4500	Chairmans Allowance	0	1,288	1,288		1,288	0.0 %
4510	Councillor Allowances	473	1,236	763		763	38.2 %
4520	Councillor Expenses	235	200	-35		-35	117.3 %
4525	Councillor Training	405	500	95		95	81.0 %
4550	Bank Charges	528	450	-78		-78	117.3 %
4580	Audit Fees	2,594	2,200	-394		-394	117.9 %
4585	Professional Fees	11,795	6,756	-5,039		-5,039	174.6 %
4600	Events-Civic Service	353	450	97		97	78.5 %
4601	Events-Remembrance Parade	1,884	2,000	116		116	94.2 %
4610	Events-Special Events	20	250	230		230	8.0 %
4630	Events-Christmas Tree Concert	22	200	178		178	10.8 %
4720	Section 137 Spend	0	500	500		500	0.0 %
4800	Grant Aid	0	500	500		500	0.0 %
4810	Youth Parish Council	0	500	500		500	0.0 %
4899	Miscellaneous	187	300	113		113	62.5 %
4940	Capital Projects	0	1,000	1,000		1,000	0.0 %
4942	Capital Projects (IT)	0	2,750	2,750		2,750	0.0 %
4999	Contingency	0	25,000	25,000		25,000	0.0 %
	Democratic Services :- Expenditure	121,328	130,413	9,085	0	9,085	93.0 %
1500	Copying and Services	31	0	31			0.0 %

Month No : 12

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1800 Sundry Income	10	0	10			0.0 %
1870 Interest	726	350	376			207.6 %
1900 Precept	222,434	222,434	0			100.0 %
1901 Mitigation Grant (via SMBC)	9,114	9,114	0			100.0 %
Democratic Services :- Income	232,316	231,898	418			100.2 %
Net Expenditure over Income	-110,988	-101,485	9,503			
Finance & General Purposes :- Expenditure	121,328	130,413	9,085	0	9,085	93.0 %
Income	232,316	231,898	418			100.2 %
Net Expenditure over Income	-110,988	-101,485	9,503			

Castle Bromwich P C 31.03.2017

Income and Expenditure Account for Year Ended 31 March 2017

31st March 2016		31 March 2017
	Operating Income	
57,685	Arden Hall	71,111
35,043	Bar	29,586
504	Theatre Workshops	504
25,500	Pavilion	9,849
3,011	Open Spaces	5,219
235,923	Democratic Services	232,316
<u>357,666</u>	Total Income	<u>348,586</u>
	Running Costs	
127,643	Arden Hall	118,631
19,974	Bar	22,917
278	Theatre Workshops	416
33,969	Pavilion	38,028
46,342	Open Spaces	56,794
95,441	Democratic Services	121,328
0	Council Reserves	0
<u>323,647</u>	Total Expenditure	<u>358,114</u>
	General Fund Analysis	
92,413	Opening Balance	82,153
357,666	Plus : Income for Year	348,586
<u>450,079</u>		<u>430,738</u>
323,647	Less : Expenditure for Year	358,114
<u>126,433</u>		<u>72,625</u>
44,280	Transfers TO / FROM Reserves	50,563
<u>82,153</u>	Closing Balance	<u>22,062</u>

31st March 2016

31 March 2017

Current Assets			
3,580	Debtors Control	6,361	
5,074	Vat Control	14,431	
9,865	Prepayments	0	
2,655	Stock	2,541	
44,849	30 Day Notice A/c	101,970	
3,222	Disbursement A/c	3,009	
5,930	Imprest A/c	15,643	
51,140	UT General Funds Account	29,591	
29,868	UT Disbursement Account	3,685	
21,864	UT Salaries Account	6,982	
175,000	CCLA Investment	175,000	
1,005	Petty Cash	1,005	
354,053			360,217
<u>354,053</u>	Total Assets		<u>360,217</u>
Current Liabilities			
20,765	Creditors Control	31,059	
2,421	Net Wages Control	0	
3,711	PAYE Control	2,148	
0	Accruals	9,393	
3,703	Booking Deposits Received	3,693	
30,600			46,293
<u>323,453</u>	Total Assets Less Current Liabilities		<u>313,925</u>
Represented By			
106,433	General Fund		22,062
219,020	Earmarked Reserves		269,583
22,280	Capital Receipts Reserve		22,280
347,733			313,925
<u>347,733</u>			<u>313,925</u>

Printed on : 12/05/2017

Castle Bromwich P C 31.03.2017

At : 16:48

Balance Sheet as at - 31 March 2017

31st March 2016

31 March 2017

The above statement represents fairly the financial position of the authority as at 31 March 2017 and reflects its Income and Expenditure during the year.

Signed :
Chairman

P.S.O.

Date : 17.5.2017

Signed :
Responsible
Financial

Quweir

Date : 17.5.2017

Castle Bromwich P C 31.03.2017

Working Detail for Reserves Reconciliation for ANNUAL RETURN 31 March 2017

	<u>Code</u>	<u>Description</u>	<u>Last Year £</u>	<u>This Year £</u>	
		Total Reserves	323,452.69	313,924.56	BOX 7
2	100	Debtors Control	3,579.59	6,361.14	
2	120	Vat Control	5,074.25	14,431.30	
2	130	Prepayments	9,865.35	0.00	
2	150	Stock	2,654.93	2,540.71	
		Less Total Debtors	21,174.12	23,333.15	
3	500	Creditors Control	20,764.96	31,059.24	
3	501	Net Wages Control	2,420.99	0.00	
3	502	PAYE Control	3,711.45	2,147.52	
3	530	Accruals	0.00	9,393.34	
3	560	Booking Deposits Received	3,702.80	3,692.80	
		Plus Total Creditors	30,600.20	46,292.90	
		Equals Total Cash and Bank Accounts	332,878.77	336,884.31	
5	200	30 Day Notice A/c	44,849.24	101,969.67	
5	201	Disbursement A/c	3,222.19	3,009.16	
5	202	Imprest A/c	5,930.48	15,643.38	
5	205	UT General Funds Account	51,139.81	29,590.74	
5	206	UT Disbursement Account	29,867.76	3,684.65	
5	207	UT Salaries Account	21,864.29	6,981.71	
5	208	CCLA Investment	175,000.00	175,000.00	
5	250	Petty Cash	1,005.00	1,005.00	
		Total Cash and Bank Accounts	332,878.77	336,884.31	BOX 8

Difference Between Box 7 & 8.

Castle Bromwich Parish Council
Accounts to 31 March 2017
Variances Requiring Explanation

		<u>2016</u>	<u>2017</u>	<u>Variance</u>	<u>Variance</u>	<u>Explanation</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>%</u>	<u>Required</u>
Box 2	Precept	221,395.00	222,434.00	1,039.00	0.47%	No
Box 3	Other Receipts	136,271.00	126,152.00	- 10,119.00	-7.43%	No
Box 4	Staff Costs	168,150.00	191,075.00	22,925.00	13.63%	No
Box 5	Loan Interest/ Capital	-	-	-	0.00%	No
Box 6	Other Payments	155,496.00	167,039.00	11,543.00	7.42%	No
Box 9	Total Fixed Assets	3,412,181.00	3,413,721.00	1,540.00	0.05%	No
Box 10	Borrowings	-	-	-	0.00%	No

Supporting Notes to the Statement of Accounts for 2016/2017.

1. Fixed Assets.

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

Buildings:		
Arden Hall	£2,373,439	
Workshop	£113,040	
Sports Pavilion	£547,564	
Total		£3,034,043
Vehicles, Plant, Furniture & Equipment:		
Contents, Arden Hall	82,798	
Contents, Sports Pavilion	8,814	
Contents, Workshop	1,351	
Contents, Council Offices	18,799	
Civic Regalia	2,209	
Centenary Rose Bowl	189	
Total		£114,160
Infrastructure Assets:		
Street Furniture	£3,838	
Gates & Fences	£97,083	
War Memorial	£51,986	
Playground Equipment	£112,611	
Total		£265,518
Community Assets:		
Bradford Gardens	0	
Castle Bromwich Playing Fields	0	
Hob Farm Recreation Ground	0	
Small Green	0	
Village Green	0	
War Memorial Green	0	
Whateley Green	0	
Total		0
Total All Fixed Assets		£3,413,721

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 £6,361.14 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:	19	£4,462.02
Between 30 and 60 days old:	10	£927.00
Over 60 days old:	16	£972.12

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	
		31.3.2016	£	£		
Arden Hall Rep& Renewals Open Spaces/Pavilion R&R		70,104.46	36,010.00	-22,461.00	83,653.46	320
Council Offices Rep & Ren'l		39,607.68	40,003.00	-21,373.00	58,237.68	320
Tree Maintenance		13,598.40	1,950.00	-1,718.00	13,830.40	320
Tree Planting		23,361.00	8,500.00	0.00	31,861.00	320
Tennis Court Maint.		12,812.00	3,000.00	0.00	15,812.00	320
Playground Safety Works		-191.00	618.00	-350.00	77.00	320
Youth Council Village Green		26,814.00	3,000.00	-116.00	29,698.00	320
Capital Receipts Reserve	1	2,413.46	750.00	0.00	3,163.46	320
Capital Projects IT		22,280.00	0.00	0.00	22,280.00	325
		30,500.00	2,750.00	0.00	33,250.00	
	1	241,300.00	96,581.00	-46,018.00	291,863.00	

7. Tenancies:

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

8. Section 137 Payments:

During 2016/17 there were no payments made under Section 137 of the Local Government Act 1972. No. of electors was 9,304 during 2016/2017 (last known data) and maximum spend in this year, calculated at £7.42 per person, could have been £69,035.68.

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 no spend on recruitment advertising costs during the year.

11. Contingent Liabilities:

The Parish Council is in litigation for an employment claim.

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

None paid during year.

13. Pensions and Salaries:

During the year contributions of £20,040 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.

D.Weir (Mrs.)

Acting - Clerk to the Council and Responsible Finance Officer.