

Castle Bromwich Parish Council



The Accounts of Castle Bromwich Parish Council 2014- 2015

**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
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18th April, 2015

- Month No : 12

Committee Report

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
<u>Leisure Services</u>								
<u>101</u>	<u>Arden Hall</u>							
4000	Wages	56,262	54,301	55,170	869		869	98.4 %
4001	NI (ER's)	0	2,539	2,539	0		0	100.0 %
4003	Pension (ER's)	0	5,102	2,825	-2,277		-2,277	180.6 %
4030	Staff Training	407	60	657	597		597	9.1 %
4070	Staff Uniforms	201	0	258	258		258	0.0 %
4110	Rates-General	10,184	8,079	9,530	1,451		1,451	84.8 %
4115	Rates-Water	4,594	4,229	4,732	503		503	89.4 %
4120	Heating and Lighting	19,622	15,170	17,130	1,960		1,960	88.6 %
4130	Insurance	4,004	4,166	4,204	38		38	99.1 %
4155	Cleaning Materials	1,078	1,334	1,400	66		66	95.3 %
4157	Waste Collection	1,849	2,023	1,640	-383		-383	123.4 %
4170	Repairs and Maintenance	11,536	4,730	13,260	8,530		8,530	35.7 %
4175	CCTV System/Security	3,000	2,158	2,000	-158		-158	107.9 %
4185	Furniture	0	835	2,000	1,165		1,165	41.7 %
4400	Communication-Stationery	69	429	500	71		71	85.9 %
4405	Communication-Copying	211	654	300	-354		-354	218.1 %
4415	Communication-Postage	100	0	102	102		102	0.0 %
4417	Communication-Telephone	696	1,025	1,071	46		46	95.7 %
4421	Communication-Website	441	234	488	254		254	48.0 %
4422	Communication-IT	2,210	2,844	2,000	-844		-844	142.2 %
4435	Marketing/Promotions	123	40	700	660		660	5.7 %
4705	Bar Other	0	3	0	-3		-3	0.0 %
4710	Music (PRS/PPL)	2,671	1,285	2,101	816		816	61.2 %
4751	Hire Cancellations/Bonds	75	100	300	200		200	33.3 %
4899	Miscellaneous	1,893	1,022	3,000	1,978		1,978	34.1 %
4940	Capital Projects	20,278	16,033	20,400	4,367		4,367	78.6 %
4942	Capital Projects (IT)	0	0	2,750	2,750		2,750	0.0 %
	Arden Hall :- Expenditure	141,504	128,395	151,057	22,661	0	22,661	85.0 %
1000	Hall Hire Income	55,723	57,236	53,482	3,754			107.0 %
1050	Hall Hire Sundry Income	854	297	0	297			0.0 %
1800	Sundry Income	9	9	0	9			0.0 %
	Arden Hall :- Income	56,586	57,543	53,482	4,061			107.6 %
	Net Expenditure over Income	84,918	70,853	97,575	26,722			
<u>103</u>	<u>Bar</u>							
4000	Wages	4,284	4,668	6,717	2,049		2,049	69.5 %

Month No : 12

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	0	33	500	467		467	6.6 %
4585	Professional Fees	0	0	225	225		225	0.0 %
4705	Bar Other	460	506	357	-149		-149	141.6 %
	Bar :- Expenditure	4,744	5,207	7,799	2,592	0	2,592	66.8 %
4700	Bar Purchases	22,840	17,286	27,316	10,030		10,030	63.3 %
	Bar :- Direct Expenditure	22,840	17,286	27,316	10,030	0	10,030	63.3 %
1420	Bar Sales	46,805	37,464	51,500	-14,036			72.7 %
	Bar :- Income	46,805	37,464	51,500	-14,036			72.7 %
	Net Expenditure over Income	-19,220	-14,971	-16,385	-1,415			
105	<u>Theatre Workshops</u>							
4110	Rates-General	248	239	262	23		23	91.1 %
4115	Rates-Water	58	38	64	26		26	59.1 %
4130	Insurance	140	146	147	1		1	99.4 %
	Theatre Workshops :- Expenditure	447	423	473	50	0	50	89.4 %
1063	Theatre Workshop	504	378	315	63			120.0 %
	Theatre Workshops :- Income	504	378	315	63			120.0 %
	Net Expenditure over Income	-57	45	158	113			
110	<u>Pavilion</u>							
4000	Wages	38,335	12,589	14,776	2,187		2,187	85.2 %
4001	NI (ER's)	0	415	489	74		74	84.8 %
4003	Pension (ER's)	0	381	448	67		67	85.1 %
4030	Staff Training	0	0	222	222		222	0.0 %
4070	Staff Uniforms	308	299	315	17		17	94.8 %
4110	Rates-General	1,987	1,909	2,133	224		224	89.5 %
4115	Rates-Water	1,163	757	898	141		141	84.3 %
4120	Heating and Lighting	5,662	8,056	6,600	-1,456		-1,456	122.1 %
4130	Insurance	1,482	1,462	1,556	94		94	93.9 %
4155	Cleaning Materials	1,350	1,282	1,314	32		32	97.5 %
4157	Waste Collection	553	484	510	26		26	94.9 %
4170	Repairs and Maintenance	5,035	6,174	3,572	-2,602		-2,602	172.8 %
4175	CCTV System/Security	1,173	286	1,030	744		744	27.8 %
4185	Furniture	473	149	315	166		166	47.3 %
4417	Communication-Telephone	676	759	609	-150		-150	124.6 %
4899	Miscellaneous	1,490	0	1,576	1,576		1,576	0.0 %
4940	Capital Projects	2,582	0	5,253	5,253		5,253	0.0 %
	Pavilion :- Expenditure	62,270	35,001	41,616	6,615	0	6,615	84.1 %

		Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1060	Pavilion Hire	13,476	17,498	11,356	6,142			154.1 %
	Pavilion :- Income	13,476	17,498	11,356	6,142			154.1 %
	Net Expenditure over Income	48,794	17,503	30,260	12,757			
<u>120</u>	<u>Open Spaces</u>							
4000	Wages	1,655	23,073	27,005	3,932	3,932		85.4 %
4001	NI (ER's)	0	785	923	138	138		85.0 %
4003	Pension (ER's)	0	634	747	113	113		84.8 %
4070	Staff Uniforms	0	28	52	25	25		52.9 %
4155	Cleaning Materials	102	0	0	0	0		0.0 %
4157	Waste Collection	1,656	1,879	1,641	-238	-238		114.5 %
4185	Furniture	1,361	630	1,261	631	631		50.0 %
4200	Bradford Gardens-Maintenance	2,039	2,039	2,074	35	35		98.3 %
4205	Village Green-Maintenance	5,142	2,968	2,950	-18	-18		100.6 %
4207	VG Sensory Peace Garden	90	723	750	27	27		96.4 %
4210	Whateley Green-Maintenance	2,379	2,379	2,379	0	0		100.0 %
4215	Hob Farm-Maintenance	3,058	3,058	3,008	-50	-50		101.7 %
4217	Hob Farm-Security	1,766	0	3,539	3,539	3,539		0.0 %
4220	Playing Field-Grounds Maint.	3,417	3,398	4,065	667	667		83.6 %
4222	Sports Pitches	4,080	2,730	3,430	700	700		79.6 %
4224	Tennis Court- Maintenance	3,245	0	618	618	618		0.0 %
4226	Footloose Project-Lottery	9,170	0	0	0	0		0.0 %
4227	Footloose Project-PC	4,492	0	0	0	0		0.0 %
4228	Events	0	0	500	500	500		0.0 %
4230	Playground Safety Works	1,675	557	3,000	2,443	2,443		18.6 %
4250	Tree Maintenance	1,670	9,160	8,500	-660	-660		107.8 %
4251	Tree Planting	0	0	3,000	3,000	3,000		0.0 %
4899	Miscellaneous	461	372	324	-48	-48		114.9 %
4940	Capital Projects	0	2,096	2,100	4	4		99.8 %
	Open Spaces :- Expenditure	47,458	56,509	71,866	15,357	0	15,357	78.6 %
1065	Pitches-Tennis	1,041	562	824	-262			68.2 %
1066	Pitches-Football	3,110	3,086	2,060	1,026			149.8 %
1067	Pitches-Cricket	2,208	1,643	1,107	536			148.5 %
1800	Sundry Income	0	139	0	139			0.0 %
	Open Spaces :- Income	6,359	5,431	3,991	1,440			136.1 %
	Net Expenditure over Income	41,099	51,078	67,875	16,797			
	Leisure Services :- Expenditure	279,263	242,821	300,126	57,305	0	57,305	80.9 %
	Income	123,730	118,313	120,644	-2,331			98.1 %
	Net Expenditure over Income	155,533	124,508	179,482	54,974			

Finance & General Purposes

Month No : 12

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	63,916	53,897	55,693	1,796		1,796	96.8 %
4001	NI (ER's)	0	3,045	3,139	94		94	97.0 %
4003	Pension (ER's)	0	9,669	9,963	294		294	97.0 %
4030	Staff Training	615	585	1,015	430		430	57.6 %
4040	Staff Travel	0	0	300	300		300	0.0 %
4110	Rates-General	0	596	602	6		6	99.1 %
4115	Rates-Water	0	76	80	4		4	94.6 %
4120	Heating and Lighting	0	2,486	2,400	-86		-86	103.6 %
4130	Insurance	1,475	1,535	1,549	14		14	99.1 %
4170	Repairs and Maintenance	210	789	500	-289		-289	157.8 %
4185	Furniture	587	45	200	155		155	22.5 %
4400	Communication-Stationery	1,126	640	2,375	1,735		1,735	27.0 %
4405	Communication-Copying	1,155	1,207	1,224	17		17	98.6 %
4415	Communication-Postage	422	636	700	64		64	90.8 %
4417	Communication-Telephone	1,072	1,338	1,298	-40		-40	103.1 %
4421	Communication-Website	333	234	600	366		366	39.0 %
4422	Communication-IT	2,105	2,372	2,060	-312		-312	115.1 %
4460	Subscriptions	2,988	2,362	3,784	1,422		1,422	62.4 %
4500	Chairmans Allowance	1,288	196	1,288	1,092		1,092	15.3 %
4510	Councillor Allowances	206	309	1,030	721		721	30.0 %
4520	Councillor Expenses	86	156	300	144		144	52.1 %
4525	Councillor Training	265	279	500	221		221	55.8 %
4550	Bank Charges	479	449	450	1		1	99.7 %
4580	Audit Fees	2,025	2,120	2,227	107		107	95.2 %
4585	Professional Fees	3,702	4,908	2,000	-2,908		-2,908	245.4 %
4600	Events-Civic Service	362	431	400	-31		-31	107.8 %
4601	Events-Remembrance Parade	489	704	1,100	396		396	64.0 %
4610	Events-Special Events	0	54	250	196		196	21.6 %
4630	Events-Christmas Tree Concert	183	1,302	360	-942		-942	361.8 %
4650	Parish Plan Actions	0	2,000	10,000	8,000		8,000	20.0 %
4705	Bar Other	0	3	0	-3		-3	0.0 %
4720	Section 137 Spend	0	0	500	500		500	0.0 %
4800	Grant Aid	557	250	500	250		250	50.0 %
4810	Youth Parish Council	461	803	500	-303		-303	160.6 %
4899	Miscellaneous	145	184	300	116		116	61.3 %
4940	Capital Projects	14,187	970	3,500	2,530		2,530	27.7 %
4942	Capital Projects (IT)	0	0	2,750	2,750		2,750	0.0 %
4999	Contingency	0	0	25,000	25,000		25,000	0.0 %
	Democratic Services :- Expenditure	100,441	96,630	140,437	43,807	0	43,807	68.8 %

Month No : 12

Committee Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4700 Bar Purchases	0	29	0	-29		-29	0.0 %
Democratic Services :- Direct Expenditure	0	29	0	-29	0	-29	
1500 Copying and Services	138	57	0	57			0.0 %
1800 Sundry Income	420	500	0	500			0.0 %
1805 Youth Council Income	150	1,000	0	1,000			0.0 %
1870 Interest	549	763	150	613			508.7 %
1900 Precept	210,989	215,852	215,852	0			100.0 %
1901 Mitigation Grant (via SMBC)	14,878	13,143	13,143	0			100.0 %
Democratic Services :- Income	227,124	231,315	229,145	2,170			100.9 %
Net Expenditure over Income	-126,683	-134,656	-88,708	45,948			
Finance & General Purposes :- Expenditure	100,441	96,659	140,437	43,778	0	43,778	68.8 %
Income	227,124	231,315	229,145	2,170			100.9 %
Net Expenditure over Income	-126,683	-134,656	-88,708	45,948			

Castle Bromwich Parish Council

Income and Expenditure Account for Year Ended 31 March 2015

31st March 2014		31 March 2015
	Operating Income	
56,586	Arden Hall	57,541
46,805	Bar	37,464
504	Theatre Workshops	378
13,476	Pavilion	17,498
6,359	Open Spaces	5,431
227,124	Democratic Services	231,315
<u>350,854</u>	Total Income	<u>349,628</u>
	Running Costs	
141,504	Arden Hall	128,396
27,584	Bar	22,493
447	Theatre Workshops	423
62,270	Pavilion	35,001
47,458	Open Spaces	56,509
100,441	Democratic Services	96,659
0	Council Reserves	0
<u>379,704</u>	Total Expenditure	<u>339,480</u>
	General Fund Analysis	
147,702	Opening Balance	113,636
350,854	Plus : Income for Year	349,628
<u>498,556</u>		<u>463,264</u>
379,704	Less : Expenditure for Year	339,480
<u>118,852</u>		<u>123,783</u>
5,216	Transfers TO / FROM Reserves	31,370
<u>113,636</u>	Closing Balance	<u>92,413</u>


31st March 2014

31 March 2015

31st March 2014		31 March 2015	
Current Assets			
4,919	Debtors Control	6,248	
7,078	Vat Control	4,576	
2,812	Stock	2,275	
17,724	30 Day Notice A/c	26,133	
12,429	Disbursement A/c	13,678	
13,955	Imprest A/c	18,119	
1,013	UT General Funds Account	1,257	
30,106	UT Disbursement Account	30,013	
20,071	UT Salaries Account	20,009	
175,000	CCLA Investment	175,000	
1,130	Petty Cash	1,005	
<u>286,237</u>		<u>298,313</u>	
<u>286,237</u>	Total Assets		<u>298,313</u>
Current Liabilities			
1,980	Creditors Control	0	
0	PAYE Control	4,164	
1,594	Accruals	1,353	
3,377	Receipts in Advance	3,363	
<u>6,951</u>		<u>8,880</u>	
<u>279,286</u>	Total Assets Less Current Liabilities		<u>289,433</u>
Represented By			
113,636	General Fund		92,413
143,370	Earmarked Reserves		174,740
22,280	Capital Receipts Reserve		22,280
<u>279,286</u>			<u>289,433</u>

The above statement represents fairly the financial position of the authority as at 31 March 2015 and reflects its Income and Expenditure during the year.

Signed :
Chairman


Date : 24-6-15

Signed :
Responsible
Financial
Officer


Date : 24-6-15

Supporting Notes to the Statement of Accounts for 2014/2015.

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	82,736	
Contents, Sports Pavilion	8,814	
Contents, Workshop	1,351	
Contents, Council Offices	17,259	
Civic Regalia	2,209	
Centenary Rose Bowl	189	
Total		112,558
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		£3,412,119

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 £6248 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:	21	£3473
Between 30 and 60 days old:	0	£0
Over 60 days old:	2	£2775

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	
		31.3.2014	£	£		
Arden Hall Rep& Renewals Open Spaces/Pavilion R&R		53,760.46	36,160.00	-21,631.00	68,289.46	320
Council Offices Rep & Ren'l		7,399.40	4,200.00	-1,804.00	9,795.40	320
Tree Maintenance		16,221.00	8,500.00	-9,160.00	15,561.00	320
Tree Planting		6,812.00	3,000.00	0.00	9,812.00	320
Tennis Court Maint.		-1,427.00	618.00	0.00	-809.00	320
Playground Safety Works Youth Council Village Green		21,773.00	3,000.00	-557.00	24,216.00	320
Green		1678.46	750.00	-723.00	1,705.46	320
Capital Receipts Reserve	1	22,280.00	0.00	0.00	22,280.00	325
Capital Projects IT		5,000.00	5,500.00	0.00	10,500.00	
		165,650.00	74,229.00	-42,859.00	197,020.00	
	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 2014/15 there were no payments made under Section 137 of the Local Government Act 1972. No. of electors was 9367 during 2014/2015 (last known data) and maximum spend in this year, calculated at £7.20 per person, could have been £67,442.40.

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 £40 spent on recruitment advertising costs 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 3 members claimed their allowances of £309.00, with £309.00 being donated to the Chairmans' Charity Fund, as in previous years.

13. Pensions and Salaries:

During the year contributions of £15,786 were made to employee's pension schemes. The independent actuarial valuation by the West Midlands Pension Fund resulted in an increase of 4.2% for all employer contributions. The Council is preparing for the implementation of legislation requiring all staff to be assessed and, if eligible, automatically enrolled in a pension scheme from 1st July 2016. 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. Tibbles

C. D. Tibbles (Mrs.)

Clerk to the Council and Responsible Finance Officer.