

BROADMAYNE PARISH COUNCIL 2015-2016 ACCOUNTS - NOTES TO EXTERNAL AUDITOR ON VARIATIONS ON PREVIOUS YEAR OF MORE THAN 10% AND £100 (BOTH CRITERIA APPLYING)

Please note that Broadmayne Parish Council has, for a number of years operated two deposit accounts, and one current account. The first deposit account holds money for the general running of the Parish Council's business. The second account previously held rents from, and outgoings related to, the property "1 Crosstree Close" which was sold in the summer of 2011. The money previously held in that account, plus the proceeds from the sale, are now held in a higher interest account. The money is being used for a project, the aim of which is to improve the village hall and playing field. Receipts and payments for that account are listed separately below.

Source of receipt or nature of payment	2014-2015	2015-2016	% Change	£ Change	Comment
RECEIPTS: MAIN PARISH COUNCIL BUSINESS					
Council Tax Support Grant	£834	£626	-25%	-£208	The amount paid by West Dorset District Council in Council Tax Support Grant was reduced in 2015/16
Allotments (rent and deposits)	£547	£661	21%	£114	The increase is accounted for by several plots changing hands and subsequent payments of deposits by new tenants, plus late rent payments (payments should be made before the end of the previous financial year).
VAT recovery	£2,991	£3,301	10%	£310	The larger sum recovered in 2015-16 is due to higher expenditure on items on which VAT could be recovered.
Refund of overpaid National Insurance Contributions	£2,469	£0	-100%	-£2,469	In 2014-15 HMRC refunded some NICs overpayments; this was a one-off event and so was not repeated in 2015-16
Grant for production of parish plan	£0	£787	100%	£787	This was a one-off grant from West Dorset District Council to support the production of a new parish plan.
Repayment of bank charges and compensation for bank error	£0	£276	100%	£276	The Parish Council's bank failed to act on an instruction to move money from the deposit to the current account. As a result bank charges were incurred. Following a formal complaint the charges were refunded and a compensation payment was made.
PAYMENTS: MAIN PARISH COUNCIL BUSINESS					
Clerk's salary & income tax	£6,543	£5,473	-16%	-£1,070	In 2014-15 HMRC refunded some NICs overpayments (see above); the employee's element was refunded to her in 2014-15; this was a one-off event and so was not repeated in 2015-16.
Grants made under s.137	£945	£733	-22%	-£212	This figure varies from year to year. In 2014-15 a significant grant was made towards a D-Day commemoration event, not repeated in 2015-16.
Grants made under other powers	£747	£3,680	393%	£2,933	The increase in expenditure in 2015-16 is accounted for by (i) a query about the maintenance works at the burial ground resulting in the payment of £1564 being delayed until the 2016-16 financial year, and an additional grant of £335 to Broadmayne Playing Fields Association to cover the purchase of an equipment storage facility (i.e. additional to the normal grant to cover insurance and annual inspection fee).
Asset purchase	£0	£556	100%	£556	This expenditure was incurred in the purchase of a new laptop and external hard-drive.
Tree works village hall car park	£810	£0	-100%	-£810	A one-off necessity in 2014-15, not repeated in 2015-16
RECEIPTS: VILLAGE HALL AND PLAYING FIELD PROJECT ACCOUNT					
Interest	£978	£672	-31%	-£306	The decrease is because the interest rate paid on this account has fallen, and also because the balance held is decreasing as works which are part of the project are undertaken
PAYMENTS: in respect of the village hall and playing field project					
Architects fees	£13,027	£0	-100%	-£13,027	No architect's fees were incurred in 2015-16
Structural engineer fee	£1,647	£0	-100%	-£1,647	No fee was incurred in 2015-16
Works on changing rooms	£1,889	£36,530	1834%	£34,641	The changing rooms refurbishment was actually undertaken in 2015-16 so the main costs were incurred during the course of that year
Building regulation fees	£259	£86	-67%	-£173	The smaller fee incurred in 2015-16 was for an inspection during the course of the refurbishment works
CDM services	£714	£0	-100%	-£714	No fee was incurred in 2015-16
Tree works	£486	£0	-100%	-£486	The tree works were a one-off event in 2014-15
Planning permission fee	£194	£0	-100%	-£194	No fee was incurred in 2015-16