

BROADMAYNE PARISH COUNCIL 2014-2015 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 new high 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	2013-2014	2014-2015	% Change	£ Change	Comment
RECEIPTS: MAIN PARISH COUNCIL BUSINESS					
Council Tax Support Grant	£1,101	£834	-24%	£-267	The amount paid by West Dorset District Council in Council Tax Support Grant was reduced in 2014/15
VAT recovery	£4,248	£2,991	-30%	£-1,257	The smaller sum recovered in 2014-15 is due to less expenditure on items on which VAT could be recovered.
Refund of overpaid National Insurance Contributions	£0	£2,469	100%	£2,469	NICs had been paid on the Clerk's salary for several years when none was due. HMRC refunded the overpayments.
PAYMENTS: MAIN PARISH COUNCIL BUSINESS					
Clerk's salary & income tax	£5,356	£6,543	18%	£1,187	The increase is because of the repayment of the employee's element of the NICs overpayment (see above)
Allotments	£691	£586	-15%	£-105	The decrease is because in 2013/14 a number of plots had to be rotavated and a tree removed from the site.
Grass and hedge cutting	£1,600	£1,790	11%	£190	The increase is due to an increase in the contractor's fee and extra strimming work undertaken.
Grants: Section 137	£400	£945	58%	£545	This figure always varies from year-to-year. In 2014/15 a grant was made under this heading towards a D-Day commemoration event. The Parish Council also purchased road signage for use on Remembrance Sunday and also paid for the printing of a questionnaire as the basis for a new village plan.
Grants: Other	£1,807	£747	-59%	£-1,059	This figure is less than normal because a query about the grant to the Parochial Church Council for maintenance works at the burial ground meant that payment was delayed until the 2015/16 financial year
Tree works at village hall	£0	£810	100%	£810	Necessary works on trees in 2014-15 only
There were no receipts into the project account which meet the criteria for comment (other than VAT recovery which is dealt with above)					
PAYMENTS: in respect of the village hall and playing field project					
Architects fees	£819	£13,027	94%	£12,208	Part of the on-going project preparatory work
Surveys (site, ecological, tree)	£288	£0	-100%	£-288	The surveys were carried out in 2013-14 as part of the project preparatory work. It was not necessary to repeat them
Quantity Surveyor fee	£900	£0	-100%	£-900	Quantity Surveyor's work carried out in 2013-14 only.
Fitness trail	£17,309	£0	-100%	£-17,309	In 2013-14 the Parish Council purchased a 10 piece fitness trail which was installed on the playing field. This was a one-off purchase.
Structural engineer fee	£0	£1,647	100%	£1,647	Part of the project preparatory work
Works on changing rooms	£0	£1,889	100%	£1,889	Part of the project preparatory work
Building regulation fees	£0	£259	100%	£259	Part of the project preparatory work
CDM services	£0	£714	100%	£714	Part of the project preparatory work
Tree works	£0	£486	100%	£486	Part of the project preparatory work