

**BROADMAYNE PARISH COUNCIL 2016-2017 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 proceeds from the sale are also held in that second 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	2015-2016	2016-2017	% Change	£ Change	Comment
<b>RECEIPTS: MAIN PARISH COUNCIL BUSINESS</b>					
Precept	£17,847	£20,083	12%	£2,209	The Parish Council resolved to increase the precept.
Council Tax Support Grant	£626	£417	-33%	-£209	The amount paid by West Dorset District Council in Council Tax Support Grant was further reduced in 2016/17.
Grant for production of parish plan	£787	0	-100%	-£787	This was a one-off grant from West Dorset District Council to support the production of a new parish plan.
VAT recovery	£3,301	£6,204	88%	£2,903	The larger sum recovered in 2016-17 is due to higher expenditure on items/works on which VAT could be recovered.
Repayment of bank charges and compensation for bank error	£276	£0	-100%	-£276	In 2015/16 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. This was a one-off occurrence.
<b>PAYMENTS: MAIN PARISH COUNCIL BUSINESS</b>					
Audit fees	£390	£510	30%	£120	Higher turnover resulted in the audit fee being charged in a higher band.
Training	£230	£75	-67%	-£155	More training was undertaken in 2015-16 than in 2016-17 (in particular, a new Councillor was co-opted and undertook training, and the Chairman attended both a Chairman's training course and the county association's annual conference).
Allotment expenses	£595	£181	-70%	-£414	There are a number of reasons for this drop in expenditure: a dispute about the water bill led to payment for costs incurred in 2014-15 being paid in 2015-16; a contractor was paid to clear two vacant plots and a change in grass and hedge cutting contractor in 2016-2017 means that grass and hedge cutting at the allotments is no longer billed separately and is now included in the payment shown below this.
Grass and hedge cutting	£1,740	£4,873	180%	£3,133	The Parish Council has engaged a new contractor for all of its grass and hedge cutting work. In addition to charging a higher rate for its work, this company has undertaken considerable restoration and improvement works on the surface of the football pitch on the instruction of the Parish Council. Work at the allotments is also included in this total (see above) and the previous contractor was paid in arrears so his final payment for works in 2015-16 also appears in the 2016-17 total.
Grants made under s.137	£733	£1,010	38%	£277	This figure varies from year to year. In 2015-16, the most significant payment was towards the cost of the production of the latest Parish Plan. In 2016-17, there were two significant payments: to Broadmayne World War II Society for public entertainments during a D-Day commemorative event, and to the local Scout troop for camping equipment.
Grants made under other powers	£3,680	£7,924	115%	£2,933	Again this figure varies from year-to-year. Whilst there are regular payments to Broadmayne Playing Fields Association for its insurance and equipment inspection fee, and to the PCC for work on the burial ground, the most significant payment in 2016-17 (primarily responsible for the increase) was a further grant to the Playing Fields Association for new multi-play equipment.
Asset purchase	£556	£0	-100%	-£556	In 2015/16 a new laptop and external hard-drive was purchased. There was no equivalent purchase in 2016/17.
Repairs and maintenance	£344	£1,024	198%	£680	The increase in 2016-17 is accounted for by repair works on fitness trail equipment, and by maintenance works at the entrance to the allotments
<b>RECEIPTS: VILLAGE HALL AND PLAYING FIELD PROJECT ACCOUNT</b>					
Interest	£672	£308	-54%	-£364	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
Donation	£0	£500	100%	£500	This was a one-off donation towards the cost of the hall project
Section 106 grant	£0	£82,188	100%	£82,188	This was a grant payment from West Dorset District Council comprising section 106 money for the extension to the village hall
<b>PAYMENTS: in respect of the village hall and playing field project</b>					
Architects fees	£0	£162	100%	£162	No architect's fees were incurred in 2015-16 but it was necessary to take some minor advice from them in 2016-17
Works on changing rooms	£36,530	0.00	-100%	-£36,530	The changing rooms refurbishment was undertaken in 2015-16 and no costs were incurred during 2016-17
CDM services	£0	£714	100%	£714	No fee was incurred in 2015-16
Building control management	£0	£520	100%	£520	No fee was incurred in 2015-16 but was needed in 2016-17 at works on the hall extension commenced
Building works on hall extension	£0	£60,082	100%	£60,082	Building works on the hall extension commenced in January 2017, but have not yet been completed.