

BROUGHTON GIFFORD PARISH COUNCIL

**STATEMENT OF
ACCOUNTS
&
FINANCIAL
REPORT**



31ST MARCH 2018

BROUGHTON GIFFORD PARISH COUNCIL

End of Year Accounts 31st March 2018

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BROUGHTON GIFFORD PARISH COUNCIL

**Receipts and Payments Summary
Year ended 31st March 2018**

Previous Year ended 31st March 2017		Year just ended 31st March 2018
64,744.55	Balance brought forward 1st April 2018	£ 63,324.99
<u>20,071</u> 84,815.62	Add: Total Receipts	70,131.13
-21,490.63	Less: Total Payments	-17,266.36
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63,324.99	Balance carried forward 31st March 2018	£ 116,189.76

These Cumulative Funds
are represented by:-

1,351.99	Treasurer's A/C (Current) No: 1758885 at Lloyds TSB	£ <u>1,685.19</u>
<u>61,973.00</u>	Instant Access A/C(Deposit)No 34(:3408288	£ <u>114,,504.57</u>
63,324.99		£ 116,189.76
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Signed:
Chairman Responsible Finance Officer

Date:
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THE UNIVERSITY OF CHICAGO

DEPARTMENT OF CHEMISTRY

1. The first part of the experiment is to determine the molar mass of a polymer. This is done by measuring the osmotic pressure of a solution of the polymer in a solvent. The osmotic pressure is measured by a method known as the membrane osmometry. The polymer solution is separated from a pure solvent by a semi-permeable membrane. The osmotic pressure is the pressure that must be applied to the pure solvent to prevent it from flowing through the membrane into the polymer solution.

2. The second part of the experiment is to determine the degree of substitution of a polymer. This is done by measuring the change in the refractive index of a solution of the polymer in a solvent. The refractive index is measured by a method known as the refractometry. The refractive index of a solution is the ratio of the speed of light in the solution to the speed of light in a vacuum.

3. The third part of the experiment is to determine the molecular weight of a polymer. This is done by measuring the viscosity of a solution of the polymer in a solvent. The viscosity is measured by a method known as the viscometry. The viscosity of a solution is the resistance to flow of the solution.

4. The fourth part of the experiment is to determine the molecular weight of a polymer. This is done by measuring the sedimentation velocity of a polymer solution in a centrifuge. The sedimentation velocity is the rate at which the polymer molecules settle in a centrifuge.

5. The fifth part of the experiment is to determine the molecular weight of a polymer. This is done by measuring the sedimentation velocity of a polymer solution in a centrifuge. The sedimentation velocity is the rate at which the polymer molecules settle in a centrifuge.

BROUGHTON GIFFORD PARISH COUNCIL

STATEMENT OF ACCOUNTS YEAR ENDING 31ST MARCH 2018

B/F 1ST APRIL 2017

63,800.25	*B/F Instant Access Deposit	61,973.00	
<u>944.30</u>	Treasurer's Account - Current	<u>1351.99</u>	
64,744.55	* Incl. Roundponds Fund £56,000	63,324.99	63,324.99

2016/17

INCOME 2017/18

9406.08	Precept	10,350	
1358	Cemetery Precept	1358	
3550	Grants - Transparency Fund	1473.83	
435.27	Stone barn reimbursement	50.00	
1384.06	SSE Wayleaves	609.69	
47			
	War memorial payment	6.00	
850	Cemetery burials, plots etc	1755.00	
32.47	Bank Interest	31.57	
<u>3008.19</u>	VAT Recovery 2016/17	<u>1,497.04</u>	
20071.07		17,131.13	17,131.13
	* Incl Norrington Community Fund	53,000.00	<u>53,000.00</u>
			<u>133,456.12</u>

EXPENDITURE 2017/18

271	Village Hall bookings	224.00	
95	Website, hosting, domain name	95.00	
450	Internal & External Audit	260.00	
1103.4	Tree-planting		
200	Common - pitch cutting		
1968	Cemetery maintenance	1920.00	
	Cemetery water supply	338.00	
744.3	Adverts -2x cem'ty tenders &APM	150.80	
380	Stone barn -legal fees	396.00	
153.62	Stone barn- water & electric	140.41	
1168	War memorial/church railings		
710.65	Parish enhancement & Highways Consultnt	89. 965.86	
632.94	Grants and Subscriptions	1174.26	
3146.51	Grant-Major projects	625.00	
902	Insurance	922.59	
7431.58	Clerk-salary & office allowance	7421.72	
	Highland Payroll	105.00	
621.59	Admin,stat ationery,m ileage,stamps, ps	599.08	
	2nd Defibrillator at Bell	1000.00	
15	Bank - Safe Custody Fees	15.00	
	Binding of Council Minutes	275.00	
<u>1497.04</u>	VAT (recoverable)	<u>638.64</u>	
21490.63	TOTAL EXPENDITURE 2017/18	17266.36	
		17266.36	
63,324.99	<u>TOTAL BALANCE TO C/F 1ST APRIL 2018</u>		<u>-17,266.36</u>
			<u>116,189.76</u>

BROUGHTON GIFFORD PARISH COUNCIL**BANK ACCOUNTS SUMMARY**

Treasurer's A/C (Current)	£	3711.81
Instant Access A/C(Deposit)	£	<u>114,504.57</u>
Total Accounts	£	118,216.38
<i>Less OS cheques:</i>		
704	128.76	
706	72.86	
708	1200.00	
709	<u>625.00</u>	
£	<u>2026.62</u>	
		<u>-2026.62</u>
	£	116,189.76

STATEMENT OF ACCOUNTS YEAR ENDING 31ST MARCH 2018

RESERVES

RESERVES AS AT 1ST APRIL 2017

Parish Plan projects - new play area, stone barn	56,000	
Elections	1500	
Single Farm Payment Fund - Common & Environment	2000	
Defibrillator Fund towards new loan in 2019	400	
Sports and Youth Fund	1073	
Contingency	<u>1000</u>	
TOTAL RESERVES AS AT 1ST APRIL 2017		61,973

Plus Receipts 2017-18

<i>Norrington Solar Farm Community Benefit</i>		<u>53,000</u>
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LESS TRANSFER DUE TO GENERAL ACCOUNT:

New Defibrillator	1,000	
Highways Consultant work	1,000	
Contingency expenditure for budget	500	
Major Grant	<u>625</u>	
	3,125	

-3125

PLUS TRANSFER FROM CURRENT ACCOUNT

Defibrillator loan reserves for SWAST contract renewal	800	
	-2,325	

Net transfer made to General Fund

-2,325

TOTAL RESERVES TO C/F 1ST APRIL 2018

£

112,648

BREAKDOWN OF COUNCIL RESERVES HELD TO CARRY FORWARD

56,000	Parish Projects - New Play Area	50000
	Parish Plan Projects - Notice board etc	1,000
	Highway Schemes	2,000
1500	Elections	1500
2000	Single Farm Payments (The Common)	2000
400	Defibrillator - new lease Nov 2019	800
	2nd Defibrillator The Bell	400
1073	Sport & Youth Fund	1073
	Norrington Solar Fund - Stone Barn Renovation	50,000
	Major Grants Fund	2,375
<u>1000</u>	Contingency	<u>1,500</u>
61,973	TOTAL RESERVES TO C/F 1ST APRIL 2018	112,648

BROUGHTON GIFFORD PARISH COUNCIL

Prepared by Mary Jarvis – Clerk & Finance Officer

BROUGHTON GIFFORD PARISH COUNCIL SUPPORTING STATEMENT

For End of Year Accounts 31st March 2018

1. Assets

Assets are defined as all items of land, buildings, vehicles, plant and equipment with a considered value per item more than £50.

The Parish Council holds the following assets:

Date of Purchase	Description	Location/Comment	Cost or value
1902	Cemetery	Opposite St Mary's Church	£1
1952	Broughton Common	Gift (Sir Charles Hobhouse)	1
1952	Norrington Common	Gift (Sir Charles Hobhouse)	1
1952	Norrington Green	Gift (Sir Charles Hobhouse)	1
1999	Brook Green	Acquired by prescription	1
1999	War Memorial with land	Acquired by prescription	1
Post 1945	Bronze Plaque	Mounted on War memorial	2,575
1977	Flagpole	Adjacent to War memorial	20
15.2.2000	Stone Barn	Gift from Kenneth Anderson	133,936
1955	Block built Bus Shelter	Opposite The Fox	100
4.08.1992	Polycarbonate modern Bus shelter	Opposite War memorial, Melksham Lane	1,451
Various	Noticeboards(4)	Various locations	443
Various	Bench seats (11)	Various locations	5757
1993-2007	Office equipment – filing cabinet & case	Held at Clerk's home	85
2016	Wrought iron hand safety railings	At steps leading to St Mary's Church & footway	750
Gift 2017	Litter pickers	Stone Barn	200
2016	Snow Plough with hydraulic adjustment	Held and insured for road use at Church Farm, The Street.	3,156
2016	2 grit bins and 1 sand bin	Village Hall car park & The Common. Sand bin at Newleaze Park entrance	587
	TOTAL ASSETS HELD		£149,066

2. Borrowings

At close of business on 31st March 2018 no loans to the Council were outstanding.

3. Leases

The Council does not have any leases.

4. Tenancies

During 2017-18, the Parish Council has let the Stone Barn to the Cricket Club, subject to the Cricket Club meeting the running costs (water and electricity).

5. Memorandums of Understanding – Defibrillators

In 2015, the Parish Council signed a Memorandum of Understanding (MOU) with the South-Western Ambulance Service NHS Foundation (SWAS) Trust to loan a Defibrillator, to be sited outside the Rusty Stag, in The Street, Broughton Gifford SN12 8PN at a cost of £1,800 + VAT.

On 14th March 2018, the Council agreed to apply to the SWAS Trust for a second defibrillator to be placed at the top end of the village, outside The Bell at a cost of £1,000 + VAT. The SWAS Trust are currently drawing up another MOU for signature by the Council.

Each MOU loan runs for four years and the Council undertakes to ensure that the Defibrillator is highly visible, adequately protected and regularly checked. The Council Chairman, Mark Sullivan, checks the defibrillator outside the Rusty Stag and once the second defibrillator has been placed, another community person will be appointed to check it daily. The loan for the defibrillator outside the Rusty Stag expires in 2019, and the loan for the second defibrillator outside the Bell will expire in 2022. The Council is reserving £400 per defibrillator per annum for each defibrillator so that funds are in place to renew these contracts at the end of the four year periods.

The SWAS Trust undertakes to provide storage, and replacement disposables, and organises an annual defibrillator awareness course in Broughton Gifford Village Hall. The Trust also offers support on welfare issues. The defibrillator remains the property of SWAS Trust. The last Defibrillator Refresher Training took place on 6th April 2017 and the Council is seeking to arrange a second Refresher Training session with the 1st Broughton Gifford and Holt Scouts in the Autumn 2018.

6. Outstanding Debts

At 31st March 2018, the Council was due to reclaim £638.24 VAT for the year 2017-18. A claim has now been submitted.

Total Debts Outstanding £638. 24

7. Community benefit – Norrington Solar Fund

Following negotiations with Terraform from August 2016 onwards for a Community Benefit from the Norrington Solar Farm, an offer of £53,000 was made to the Council in May 2017. A Deed was signed by the Council on 6th December 2017 stating that £53,000 would be paid subject to planning permission being given for a Variation (W17/04730/VAR) to conditions 4 and 10 of the original planning permission (June 2013 Ref: W12/02072/FUL.) Wiltshire Council granted planning permission in January 2018 and on 15th March 2018, the Parish Council received £53,000. The Council has now allocated this sum in reserves for renovation of the Stone Barn (£50,000) and for a Major Grants fund (£3,000).

Credits outstanding

At the end of the financial year 2017-18 there were no amounts due from the Council to Creditors.

8. Transparency Code requirement

The Local Audit and Accountability Act 2014 set out a new Audit framework for local public authorities. Smaller authorities (with a turnover not exceeding £25,000) were subject to a new Transparency Code, with effect from 1st April 2015 that required publication of additional information, including details of all items of expenditure above £100.

Payments more than £100 made during the year ended 31st March 2018, are detailed below, excluding grant-aid (see paragraph 9 below) Amounts are shown net of VAT, as where this is charged, it is recoverable.

DATE (Net)	PURPOSE OF EXPENDITURE	AMOUNT
<u>GROUPED ANNUAL PAYMENTS (Paid in instalments over year)</u>		
1.04.17	Cemetery Maintenance Contract (paid Apr- Nov 2017 8 instalments @ £240 per month)	£1,920.00
1. 04.17	Annual salary for Clerk/R.F.O. (incl. Office Allowance)	£7,421.72
<u>OTHER PAYMENTS</u>		
12.04.17	Wessex Water – water2billing Broughton Cemetery 2017/18	£166. 00
12.04.17	Sol. Local Council Clerks – Annual Subscription	£108.00
17.05.17	Wilts. Association Local Councils – Annual Subscription	£271. 26
17.05.17	Aon Annual Insurance Premium	£922. 59
17.05.17	Kavanaghs- Valuation of Stone Barn land (50%)	£150. 00
14.06.17	Tom Chippendale & Co – Internal Audit 2016/17	£160. 00
14.06.17	HMRC – Employee tax Apr – June 2017	£371. 00
12.07.17	Printerland – 2 printer toners (refunded to Clerk)	£145.90
13.09.17	HMRC – Employee tax July – Sept 2017	£371. 20
11.10.17	Broughton Gifford Village Hall Room rent 2016/17	£224. 00
08.11.17	Shepherds Bookbinding Ltd – Council Minutes (15 years)	£275. 00
13.12.17	HMRC – Employee tax Oct – Dec 2017	£371. 00
13.12.17	Ben Hamilton-Baillie Highway Consultancy – Presentation & Workshop	£893.00
10.01.18	Wansboroughs solicitors – Caution v. 1 st Registration & advice 16.11.16 -2.01.18	£206. 00
14.03.18	Wiltshire Publications Ltd – 2 x advertisements Annual Parish	

	Meeting & Cemetery Tender	£106.80
14.03.18	Wessex Water-Water2billing – Broughton Cemetery 2018/19	£ 172. 00
14.03.18	HMRC – Employee tax Jan- March 2018	£ 371. 20
14.03.18	South West Ambulance Trust – 2 nd Defibrillator (4 year loan	£1,000.00
14.03.18	Grant Thornton – External Audit 2016/17	£100. 00

In 2015/2016, the Council set up a new Council website and has ensured that the website publishes all the required information to comply with the requirements of the Transparency Code.

9. Section 137 payments

For 2017/18 Section 137 of the Local Government Act enabled parish councils to spend up to £7.57 per head of electorate for the benefit of people, in the area of activities not specifically authorised by other powers. The total sum the Parish Council could spend on Section 137 payments for 2017/18 was £5,049. 19

In the financial year ending 31st March 2018, the following grant aid payments were made:

Date	Payee & Nature of Payment	Value
17.05.17	Broughton Gifford Village Magazine	£ 250.00
17.05.17	Broughton Gifford Friendship Club	£250. 00
14.06.17	Broughton Gifford Cricket Club	£250.00
	<u>TOTAL Section 137 Payments</u>	<u>£252.00</u>

10. Major Grant for Community Mower

In December 2017, the Cricket Club asked if the Parish Council would work in a financial partnership with the Club to apply for a grant from the Melksham Area Board to purchase a new mower.

The Council agreed to fund 25% of the cost, subject to the mower being used to cut other grassed areas in the village. In March 2018, the Melksham Area Board awarded a grant of £2,500 for the new community mower and on 14th March the Council awarded a major grant of £625 to the Cricket Club towards this purchase. The Community Mower is insured by the Cricket Club.

11. Agency Work

The Parish Council is currently not engaged in agency work.

12. Advertising & Publicity

In 2015 the Council set up its own website. The cost in 2017/18 for website hosting was £60.

During the financial year 2017-18 the Council placed two advertisements in the Melksham News to seek tenders for the Cemetery Contract 2017-18 and one advertisement for the Annual Parish Meeting held on 19th March

<u>TOTAL Advertising & Publicity</u>	<u>£150.80</u>
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13. Data protection and new GDPR Regulations May 2018

As a Data Protection Controller, the Parish Council renewed its registration with the Information Commissioner's Office (ICO) in October 2017 at a cost of £35 (Reg. Ref:ZA149284). In preparation for the requirements of the new EU General Data Protection Regulation which takes effect from 25th May 2018, the Council applied for a grant from the NALC Transparency Fund for a new Council laptop, to enable the Council to improve management and control of all personal data held for Council business. A grant of £1,47.83 was awarded in February 2018. The new laptop, case and software will be purchased shortly.

Members' Allowances

The Council currently does not pay the Chairman or members any allowances. The Parish Council reimburses members for any expenses incurred subject to the Council authorising a Claims Form

14. Register of Fixed Assets

The Parish Council keeps a Register of Fixed Assets (attached). In 2015 the Council appointed a voluntary Caretaker who has carried out a considerable amount of restoration work to get the Council assets back into tip-top condition. The Council has agreed to finance the cost of any materials required to do this. The Council has recently set up a Working Party to draw up plans for major refurbishment of the Stone Barn as an improved sports facility.

15. Superannuation

At a Council Meeting held on 13th May 2015 (Min. 28/15(i)) the Council appointed Cllr. Freeman to be the Council's Pensions Contact, as required by the new Pension regulations. The Council has met all the requirements of the Pensions Act 2008 and on 9th January 2017 received a Declaration of Compliance to that effect. The present Clerk declined to join a Superannuation Scheme

Signed.....

Council Chair

Finance Officer

Date.....

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