

POULTON PULFORD PARISH COUNCIL ACCOUNTS 2015/16
- format as per Internal Audit Report

REF NO	RECEIPT DATE	RECEIPTS ITEM	2015/16 £	Recurring Items	est 31st Mar 2016 £
1.1	01/04/15	Balance b/f HSBC+Santander	14,101.05		47,037.47
1.2	19/04/15	Cheshire West and Chester precept	5,263.00	5,263.00	
1.3	19/04/15	Council Tax Reduction Scheme Grant	237.00	237.00	
1.3	22/06/15	HMRC VAT Rebate	169.04		
1.3	19/06/15	Bank mandate Compensation	50.00		
1.3	15/10/15	Chester Marathon	250.00	250.00	
1.3	08/12/15	New Homes Bonus	2,344.00		
1.3	01/03/16	Pulford Village Hall	50.00	50.00	0
1.3		Martin Rigby Church Bank donation	0.00		0
1.3		Abbeygate College Resurfacing contribution	0.00		0 < prob 201
1.3	10/11/15	Poppy Wreath for Church	25.00 < paid into Santander acct		
1.3					
1.3	10/12/15	S106 Commuted sum re Pulford Playing Field	31,812.36		0.00
1.3	17/02/16	Playing Field Donations (3)	2,300.00		
1.3	15/03/16	Playing Field Donation	1,000.00		
		sub total (1) >	43,500.40		0
1.3	18/02/16	Santander Deposit Account Interest >	71.23	40 < est	0
1.3	04/03/16	HSBC Deposit Account Interest	0.76	0.76	
1.3		sub total (2) >	43,572.39	5,840.76	0.00
		Total Other Receipts (sum 1.3) >			0.00
TOR					
	31/03/16	HSBC Deposit Account 9312 9101	1,104.57		
	31/03/16	HSBC Current Account 5067 5369	1,072.59		
	31/03/16	Santander Business Reserve 5646 4655	45,175.81		
	31/03/16	Less Cheques not presented sub total (4)	315.50		
		sub total >	47,037.47		
		Adjustment for eg stopped cheque charges	0.00		
		sub total (3) >	47,037.47		

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CQ no V	CHEQUES NOT PRESENTED		
	15/03/16	Clerk's Net salary 4Q	0.00
697	31/03/16	Pulford Village Hall	99.00
698	31/03/16	Autela Payroll Services	16.50
	15/03/16	HMRC PAYE Q4	0.00
700	31/03/16	Donation to Eccleston & Pulford Parish Funds	<u>200.00</u>
		sub total (4) >	<u>315.50</u>
1.7	31/03/16	Balance c/f (1.1)+(2)-TE - subtotal (5)>	47,037.47 < to date
TE		TOTAL EXPENDITURE >	10,635.97 10,635.97
		BALANCING TOTAL with (2) >	
		TOTAL CASH and SHORT TERM INVESTMENTS	
1.8		sub total (3.1) >	47,037.47
		TOTAL BORROWINGS	
			Interest (2.06%) V
1.10	17/04/12	Initial Borrowing PWLB	15,362.00
		Admin Fee	<u>25.00</u>
			15,387.00
	17/10/2012	Interest applied @1.03%	158.49
	17/10/2012	Less Half Year Payment	<u>855.25</u>
	31/03/2013	outstanding balance >	14,690.24
1.10	17/04/2013	Interest applied @1.03%	151.31
	17/04/2013	Less Half Year Payment	<u>855.25</u>
		outstanding balance >	13,986.30
	17/10/2013	Interest applied @1.03%	144.06
	17/10/2013	Less Half Year Payment	<u>855.25</u>
	31/03/2014	outstanding balance >	13,275.10

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17/04/2014	Interest applied @1.03%	136.73	
17/04/2014	Less Half Year Payment	<u>855.25</u>	
	outstanding balance >		12,556.59
17/10/2014	Interest applied @1.03%	129.33	
17/10/2014	Less Half Year Payment	<u>855.25</u>	
31/03/2015	outstanding balance >		<u>11,830.67</u>
17/04/2015	Interest applied @1.03%	121.86	
17/04/2015	Less Half Year Payment	<u>855.25</u>	
	outstanding balance >		<u>11,097.28</u>
17/10/2015	Interest applied @1.03%	114.30	
17/10/2015	Less Half Year Payment	<u>855.25</u>	
31/03/2016	outstanding balance >		<u>10,356.33</u>
17/04/2016	Interest applied @1.03%	106.67	
17/04/2016	Less Half Year Payment	<u>855.25</u>	
	outstanding balance >		<u>9,607.75</u>
31/03/13	Borrowing stated on Annual Return 2012/13		14,507.00

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REF NO	PAY DATE	CQ no V	ITEM	£	£	Recurring Items no inflation	Recurring Items inflation	Recurring Items inflation 2016/17 est
1.4	13/05/15	668	J B Evans - HMRC Tax Q1	60.00				
1.4	13/05/15	667	J B Evans - Clerk's net salary Q1	91.71				
1.4	01/09/15	679	J B Evans - HMRC Tax Q2	60.00				
1.4	01/09/15	675	J B Evans - Clerk's net salary Q2	91.71				
1.4	29/07/15	676	J B Evans -mileage expenses	19.80				
1.4	01/12/15	684	J B Evans - HMRC Tax Q3	60.00				
1.4	01/12/15	683	J B Evans - Clerk's net salary Q3	91.71				
1.4	26/10/15	685	J B Evans -expenses		moved to payments			
1.4	15/03/16	696	J B Evans - HMRC Tax Q4	60.00				
1.4	15/03/16	695	J B Evans - Clerk's net salary Q4	91.71				
1.4			sub total - staff costs >	<u>626.64</u>	<u>0</u>	626.64		
					0 < to pay			
1.5	17/04/15		DD PBL WRK Loan Repayment	855.25				
1.5	19/10/15		DD PBL WRK Loan Repayment	855.25				
1.5			sub total loan interest/capital repayments >	<u>1710.50</u>	<u>0.00</u>	1710.50		
					0.00 < to pay			
				actual	est			
				2015/16	2015/16			
			OTHER PAYMENTS	£ vat	£ net	£ net to pay		
1.6	06/04/15	662	Cheshire Community Action sub	none	20.00	*	20.00	
1.6	13/05/15	663	Cheshire County Playing Fields sub	none	18.00	*	18.00	
1.6	13/05/15	664	CHALC subscription	none	139.20	*		
1.6							139.20	159
1.6							0.00	
1.6	16/05/15	671	Pixpective Web Site Design	none	194.40		194.40	194 ?
1.6	13/05/15	666	Autela Payroll Services 1Q - inv 6388	none	16.50		16.50	20
1.6	27/06/15	674	Sodexo grasscutting - inv 186240		27.38	136.92	136.92	140
1.6	13/05/15	665	Zurich Insurance - inv	none	339.50		339.50	351 < ins tax now 9%
1.6	27/06/15	672	JDH Business Services Int audit	19.60	98.00		98.00	110
1.6	27/06/15	673	CW&C Election charge		181.00			
1.6	26/10/15	685	Extra keys (paid for by Clerk)		19.44			
1.6	26/10/15	686	Screwfix Keysafes (Mr K Board)	9.66	48.32			
1.6	29/07/15	676	Postage (paid by Clerk)		8.55			
1.6	29/07/15	678	Sodexo grasscutting - inv 192791	27.38	136.92	164.30 *	136.92	140
1.6	26/10/15	682	Sodexo grasscutting - inv 210824	68.46	342.30	410.76 *	342.30	350
1.6			Sodexo grasscutting - inv \			0.00 *	0.00	
1.6	26/10/15	681	BDO Ext Audit - inv 1429198	27.00	135.00		135.00	135 ?
1.6	29/07/15	677	Autela Payroll Services 2Q - inv 6722	none	16.50		16.50	20
1.6	15/10/15	680	RBL Poppy Wreaths	none	50.00		50.00	
1.6	11/11/15	687	Fields In Trust - inv 7318	26.00	130.00	< PPF		
1.6	11/11/15	688	Royal British Legion Poppy Appeal		35.00		35.00	
1.6	11/11/15	689	Remembrance Sve Fee - Rev Linn		20.00			
1.6	04/12/15	690	FCC Recycling		5,375.00	< PPF		
1.6	15/12/15	692	Springfields via Clerk - inv 067607	16.80	84.00			
1.6	14/01/16	693	Autela Payroll Services - inv 7474	none	36.50		36.50	20

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1.6	Pixpective Web Site amendment				< action deferred to 2016/17			
1.6	31/03/16	697 Pulford Village Hall	none	99.00		99.00		
1.6	31/03/16	698 Autela Payroll Services - inv 8117	none	16.50			16.50	20
1.6	31/03/16	700 Parochial Church Council	none	200.00		200.00		
1.6	quarterly	SO Lease of Spinney 4th Duke West	none	180.00			180.00	240
1.6		sub total other payments >		222.28	8,076.55			
		estimated further payments inc vat 2015/16 >						
						2759.14	1788.24	1899

1.6 sub total combined other payments made > 8,298.83 < inc vat

TE Total Expenditure 1.4 + 1.5 +1.6 > inc vat to date > 10,635.97 10,635.97 < yr end
 Total Expenditure 1.4 + 1.5 +1.6 > exc vat to date > 10,413.69 < yr end

**** No Playing Field Costs included in 2015/16 calculations ****

** Playing Field Payments made indicated by < PPF **

Inflation element >		3%	CASH FLOW ANALYSIS FROM 2015/16								
Financial Year >	2015/16	est 2016/17	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
	£	Recurring	£	£	£	£	£	£	£	£	£
		Items									
Balance 1st April (1) >	14,101.05		47,037.47								
Less S106 Grants & Donations (1.1) >			<u>38,112.00</u>	< Playing Field Balance 1st April							
Non Playing Field Balance 1st April (1.2) >			8,925.47	10,023.13	11,197.11	12,314.70	13,070.21	13,261.90	13,591.97	14,713.82	16,625.55
Receipts (2) >	43,572.39		5,840.76	5,840.76	5,840.76	5,840.76	5,840.76	5,840.76	5,840.76	5,840.76	5,840.76
Payments no inflation (3) >	10,635.97		2,759.14	2787.13	2787.13	2787.13	2787.13	2787.13	2787.13	2787.13	2787.13
PWLB ends Oct 2022 >									-855.25	-1710.5	-1710.5
est Clerk's extra salary >						304.00	608.00	608.00	608.00	608.00	608.00
est Election Recharge >							200.00				
Payments with inflation (3.1) >	inc ^		1,899.00	1955.97	2014.65	2075.09	2137.34	2201.46	2267.51	2335.53	2405.60
end of ext audit >					-135.00	-139.05	-143.22	-147.52	-151.94	-156.50	-161.20
2015/16 Receipts (2) -Payments (3) >	32,936.42										
Non Inflation Element of Payments (4) >	2636.14										
PWLB:Village Hall:Church Donation											
Clerk's salary											
Basic Receipts (2) - Payments (3 & 3.1) >			1,182.62								
Potential One-off Expenditure 2016/17 (5) >		not included in 1.2 above									
Speed Limits >			1500.00								
Bus Mirror >			150.00								
Pedestrian Xing >			5000.00								
Defibrillator >			500.00								
ref (5) >			<u>7150.00</u>								
Payments to Playfield in 2015/16 (6) >	5,531.00										
Recurring Playing Field Costs/yr (7) >		total >	380.00	939.40	967.58	996.61	1026.51	1057.30	1089.02	1121.69	1155.34
est Extra Insurance >			380.00	380.00	391.40	403.14	415.24	427.69	440.52	453.74	467.35
est ROSPA Inspections >		yr 1 inc in dev cost		180.00	185.40	190.96	196.69	202.59	208.67	214.93	221.38
est Extra Maintenance >		yr 1 inc in dev cost		368.00	379.04	390.41	402.12	414.19	426.61	439.41	452.59

			CASH FLOW ANALYSIS FROM 2015/16								
Inflation element >	3%	est 2016/17 Recurring Items	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Financial Year >	2015/16		£	£	£	£	£	£	£	£	£
Revised Balance 1st April (8) > excluding items budgetted in Playing Field Development	£		8,925.47	2,493.13	2,727.71	2,877.72	2,636.62	1,801.80	1,074.57	1,107.39	1,897.43

Inflation element >

3%

CASH FLOW SUMMARY FROM 2016/17

Financial Year >	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	£	£	£	£	£	£	£	£
Revised Balance 1st April (8) > excluding items budgetted in Playing Field Development	8,925.47	2,493.13	2,727.71	2,877.72	2,636.62	1,801.80	1,074.57	1,107.39

Includes Speed Limits (£1500), Pedestrian Xing (£5000), Bus Mirror (£ 150), Defibrillator (£500) in 2016/17

Includes inflated recurring additional Playing Field costs - Insurance, Inspections, Maintenance (£760 in 2017/18)

Unallocated Playing Field Donations > 3,300 < included in total below

Playing Field Balance 1st April 2016 > 38,112.00

2024/25
£
1,897.43

)

WREN SUBMISSION DETAILS

Description of cost	Total Cost £	Amount requested from WREN £
1 - New Play area vegetation, tree and hardstanding clearance works	2,380	2,380
2 – Playdale Infant and Junior 4 bay swings (supply and installation)	5,500	5,500
3 – Cantilever swing – Play and Leisure (supply and installation)	7,000	7,000
4. Gyrol Sprol (supply and installation)	4,500	4,500
5 – Slide (supply and installation)	5,500	5,500
6 – Safety Surfacing – grass mats or cushion fall bark mulch (tbc)	10,000	
7. Trim Trail Junior Obstacle Course (see separate sheet for details) – Supply and installation)	4,460	4,460
8 – Goal Area supply and install – goals, excavations, timber, MOT, Astra turf	2,880	2,880
9 – ROSPA Certificate all play equipment	500	
10 – Furniture – 2 picnic benches, seats	3,300	3,300
11 – Footpaths (materials, supply and installation (see separate sheet for details)	9,422	9,422
12 – Mounding and Boulders, stepping stones	5,700	
13 – Tree Planting (supply and installation)	2,720	

Quote from Tender Document £

Amount received from WREN £

Amount paid from Parish Funds £

Date of Payment

Description of cost	Total Cost £	Amount requested from WREN £
14- Wildflowers and Bulbs	1,200	1,058
15 – 12 months Management and Maintenance (contractor) - 4 visits included	1,000	
16 – Excavations and Soft Works, drainage work, Construction of Grass Mounds	2,500	2,500
17 – Grass seeding and preparation, turfing	1,500	1,500
Other Costs		
18 - Preliminaries	1,000	
19 – Contingencies and initial site maintenance	8,500	
20 – CWAC Project Management and Procurement Management Fees	5,250	

Totals > 84,812 50,000

Other Funding Details £
s106 CW&C Open Space Dev 31,812
Local Member Contribution 3,000

Additional Donations
Mr Mrs David Roberts 1,000
Mr Mrs Tom Walker 300
Lady Edna Wilson 1,000 < £ 5000 promised
Grosvenor Hotel 1,000

Quote from Tender Document £ Amount received from WREN £ Amount paid from Parish Funds £ Date of Payment

Description of cost	Total Cost £	Amount requested from WREN £
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Total extra funding to date > 38,112

3rd Party FCC Payment
FIT Agreement change

Quote from Tender Document £	Amount received from WREN £	Amount paid from Parish Funds £	Date of Payment
		5,375	04/12/2015
		130	11/11/2015

POULTON and PULFORD PARISH COUNCIL AUDIT of ACCOUNTS 2015/16

Accounting Statement 2015/16 for Poulton and Pulford Parish Council

REF NO	ITEM	Running Totals		
		Year Ending 31/03/2014 £	Year Ending 31/03/2015	Year Ending 31/03/2016 £
1	Balances Brought Forward (ref 1.1)	4,412	7,263	14,101.05 < Balance at start of financial year
2	Annual Precept (ref 1.2)	5,202	5,228	5,263.00 < Council Tax Reduction Scheme Grant in ref 1.3 is £ 237 vs £ 272 in 2014/15
3	Total Other Receipts (ref 1.3)	3,724	6,622	38,309.39 < see analysis below
4	Staff Costs (ref 1.4)	1,095	626	626.64
5	Loan Interest/Capital Repayments (ref 1.5)	1,711	1,711	1,710.50
6	All Other Payments (ref 1.6)	3,270	2,676	8,298.83 < see analysis below
7	Balances Carried Forward (ref 1.7)	7,263	14,101	47,037.47 < See workings on Receipts sheet
8	Total Cash and Short Term Investments (ref 1.8)	7,263	14,101	47,037.47
9	Total Fixed Assets and Long Term Inv and Assets (ref 1.9)	204	204	204.00 < from Asset register change
10	Total Borrowings (ref 1.10)	13,275	11,831	10,356.33 < PWLB Repayments x2 reduces borrowings

External Auditor Fee Calculation

Boxes 2 + 3	8,926	43,572 < £ 100 Fee due
Boxes 4+5+6	6,076	10,636
No Fee due ^		

	Year Ending 31/03/2015 £	Year Ending 31/03/2016 £	VARIANCE 2015/16-14/15
RECEIPTS (ref 1.3) VARIANCES 2014/15 vs 2015/16			
Council Tax Reduction scheme	272.00	237.00	-35.00
Vat refund	371.10	169.04	-202.06
QE2 Jubilee Fete surplus funds	732.80	-	-732.80
New Homes Bonus	1,858.00	2,344.00	486.00
Abbeygate College contribution to car park resurfacing	50.00		-50.00
CW&C Grant for Playing Field Development Planning	3,000.00		-3,000.00
Bank Interest	38.51	71.99	33.48
Bank Mandate Compensation from HSBC		50.00	50.00
S106 Commuted Sums for Playing Field Development Project		31,812.36	31,812.36

	Year Ending 31/03/2015	Year Ending 31/03/2016	VARIANCE 2015/16-14/15
	£	£	
Donations towards Playing Field Development		3,300.00	3,300.00
Donation towards poppy wreath		25.00	25.00
TOTALS >	6,322.41	38,009.39	31,686.98

	Year Ending 31/03/2015	Year Ending 31/03/2016	VARIANCE 2015/16-14/15
	£	£	
PAYMENTS (ref 1.6) VARIANCES 2014/15 vs 2015/16			
CHALC Subs	130.50	139.70	9.20
Web site hosting - no further development in 2015/16	247.34	194.40	-52.94
Zurich Ins Increase re tax rate change	336.44	339.00	2.56
Cleaning of War Memorial for WW1 Commemoration	330.00	-	-330.00
Internal Audit increase	113.40	117.60	4.20
Fee for Police Traffic Reports	20.00	-	-20.00
Village Hall Banner to advertise Playing Field Development Open Day	43.20	-	-43.20
Stopped Cheque charge	10.00	-	-10.00
External audit fees	42.00	162.00	120.00 < you tell me !
Grass Cutting reduced number of visits	797.64	739.36	-58.28
Payroll charge increase after previous discounted rate + workplace pension extras	63.00	86.00	23.00
2015 Election recharge	-	181.00	181.00
Extra keys and keysafe box	-	77.42	77.42 < to enable Police and services to open gate and parking area
Postage	-	8.55	8.55
Fields in Trust Change of use Invoice for Playing Field project	-	156.00	156.00
British Legion extra donations	25.00	105.00	80.00 < WW1 special donations
FCC Payment after succesful WREN Grant application	-	5,375.00	5,375.00 < see note below
Hardcore for Church Car park	-	100.80	100.80 < to repair many potholes
TOTALS >	2,158.52	7,781.83	5,623.31

The award of a WREN Grant for £ 50K to develop the Pulford Playing Field requires a payment to FCC Environment for the 3rd party contribution to the project

ASSET REGISTER - REVISED JULY 2014

PROPERTY	ACQ'N DATE	CURRENT MANAGEMENT	CURRENT VALUE £	DISPOSAL DATE	AMT £	REASON
Church Bank Parking Area	1984	Retained by Council with easements	200			
						< increased by £100 at request of BDO
Church Bank Pedestrian Surface	2012	Retained by Council with easements	(15387)			
Village Hall and Car Park	1998	99 year lease to Village Hall Committee ~ £ 50 per annum. (Review after 25 years – Lessees to insure, decorate, and repair)	Community Asset Value 1			
War Memorial and Site	1998	Retained by Council	Community Asset Value 1			
Bus Shelter	1998	Retained by Council	Community Asset Value 1			
Notice Board Site	1998	Retained by Council	Community Asset Value 1			
ref 1.9 Total Fixed Assets plus other Long Term Inv and Assets >			<u>204</u>			

Note - New Bus Shelters at Cuckoos Nest not included

Note - Item in Red not included as it's not an asset that can be realised/sold

POULTON and PULFORD PARISH COUNCIL AUDIT of ACCOUNTS 2014/15

ISSUES ARISING FROM EXTERNAL AUDIT FOR YEAR ENDING 31st MARCH 2014

1 Risk Assessment not minuted during the year 2013/14

2 Asset Valuation - values stated incorrectly

3 Minor Issues

* Grants and other income incorrectly classified as Precept in Box 2

* Annual return out by £ 1

4 PWLB Loan Balance Incorrectly stated

5 Incorrectly stated "NO" to Trust Funds disclosure Box 9 in Section 2 of Annual return

ACTIONS TAKEN

1 Risk Assessment document approved at August 6th 2014 PC Meeting

2 Asset values altered as per BDO recommendation

3 Will remember for 2014/15 return

4 Amended to BDO figure

5 Amended as stated by BDO