

## Elm Parish Council - Accounts for the year ended 31 March 2014

### SUPPORTING STATEMENT

1. **Agency work** - the Council undertook no agency work on behalf of other authorities.

#### 2. Section 137 Payments

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to £6.98 per head of electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers. Total electorate for Elm parish at 31 March 2014 was 3,073. Consequently, the council was eligible to spend £21,449.54 under this power in 2013/14.

The payments made were:

Payee	Nature of project/purpose	Amount (£)
Royal British Legion	Poppy wreath	18.00
Royal British Legion	Donation to Poppy Appeal	50.00
Elm Friendship Club	Donation - group's operating costs	1,505.00
Elm and Fridaybridge Youth Club	Contribution towards annual running costs	2,000.00
Coldham Residents Action Group	Disabled toilet provision for village show	120.00
Wisbech and District Stroke Club	Donation - group's operating costs	300.00
Elm Brownies	Purchase of new flag and contribution towards operating costs	300.00
First Fenland Scouts	Purchase of equipment	2,000.00
<b>Total</b>		<b>6,293.00</b>

#### 3. Borrowings

At close of business on 31 March 2014, the council had no outstanding loans.

#### 4. Advertising

No advertisements were placed during 2013/14.

#### 5. Tenancies

During the year the following tenancies were held:

*Council as landlord:*

- Cemetery Cottage, Elm – non-repairing lease. Property currently let at a monthly rental of £595.00 less agent's fees (this provides a net income figure of £523.60).
- Various areas of tenanted agricultural holdings with a total annual income in 2013/14 of £3,700.00.

*Council as tenant:*

- None.

**6. Leases:** lease with Cambridgeshire County Council, for a period of 25 years (at £375 per annum) from September 2005, for playing field at Maltmas Drove, Fridaybridge.

**7. Year-end debtor:** for VAT: £1,069.55

**8. Year-end creditors:** None.

**9. Ear-marked reserves (£):**

• Burial fees advance payments	14,869.50
• Cemetery development works	2,095.00
• Play equipment – Elm	20,000.00
• Windfarm community payment	7,500.00
• Street lighting works	4,475.00
• LHI scheme 2013/14	200.00
• Repair of bells at Elm Church	<u>8,000.00</u>
	<u>57,139.50</u>

**10. Pension contributions:** None; the Clerk has opted not to be part of the LGPS for this employment.

**11. Staff costs**

Clerk (salary, travelling expenses Income Tax plus NI contributions): £12,166.00

**12. Assets** - see attached list.

**Bank Reconciliation at 31 March 2014 (£)**

Bal b/f 01/04/13	126,029.96	<u>Bank</u>	
+ receipts	<u>61,852.06</u>		
	187,882.02	Current Account	28,584.73
+ VAT reclaimed	<u>10,915.41</u>	Business Saver Account 1	0.00
	198,797.43	Business Saver Account 2	0.00
Less payments	<u>75,647.21</u>	National Savings	<u>98,000.00</u>
			126,584.73
Bal c/f 31/03/14	<u>123,150.22</u>	Less o/s cheques	<u>3,434.51</u>
			<u>123,150.22</u>

<u>o/s cheques (£):</u>	(no. 702486)	75.78
	(no. 702487)	80.59
	(no. 702488)	72.00
	(no. 702489)	350.00
	(no. 702490)	658.94
	(no. 702491)	611.54
	(no. 702492)	<u>1,585.66</u>
		3,434.51

### Breakdown of boxes 3 and 6 on Annual Return

Receipts (excluding Precept)	£		Payments (excluding staff costs)	£
Burial fees	12,059.00		Burial grounds	8,031.00
Agricultural holdings	3,700.00		Election fees	0.00
Concurrent functions	7,940.00		Miscellaneous/general expenses	20,620.00
Interest from accounts	1,487.00		General admin. costs	1,981.00
Cemetery Cottage	6,283.00		Cemetery Cottage	66.00
Electricity wayleave	383.00		Playing fields maintenance	5,676.00
Council Tax Support Grant	£4,455.00		Pocket parks maintenance	1,109.00
			Open spaces maintenance	3,232.00
			Section 137 payments	6,293.00
			Insurances	2,441.00
<b>Sub-total</b>	<b>36,307.00</b>		Affiliation fees	112.00
			War memorials	2,167.00
HMRC – VAT refund	10,915.00		Agricultural holdings	731.00
			Chairman's allowance	300.00
			Street lighting	2,521.00
			VAT	8,201.00
<b>Total</b>	<b>47,222.00</b>		<b>Total</b>	<b>63,481.00</b>

### Explanations of significant variations between 2012/13 and 2013/14 income and expenditure figures

- **Box 3** = Higher income due primarily to:
  - (1) income from burial fees in 2013/14 being £3,069 higher than in 2012/13
  - (2) the amount of VAT refund received in 2013/14 being £8,013 higher than in 2012/13
  - (3) the introduction of a Council Tax Support Grant payment to the Parish Council by the District Council (in the sum of £4,455).
  
- **Box 4** = re-grading of the Clerk's post (following an evaluation by the council of the level of responsibilities of the post holder) and back-dating the salary increase to 1 April 2013. Furthermore, the increase in the salary level generated a liability for the employer (and the employee) to pay NI contributions on a proportion of the Clerk's salary. Also, the Clerk became entitled to a further salary increment as a result of obtaining in December 2013 the CiLCA qualification.
  
- **Box 6** = Higher expenditure due primarily to
  - (1) miscellaneous expenditure in 2013/14 being £18, 216 higher than in 2012/13; this is due to the purchase and installation of play equipment in one of the villages (that being Coldham) within the parish
  - (2) expenditure on the provision of street lighting in 2013/14 being £2,521 higher than in 2012/13

- (3) expenditure on VAT in 2013/14 being £4,416 higher than in 2012/13 (some of the additional VAT was linked to the purchase and installation of the play equipment mentioned at (1) above)
- (4) additional expenditure (of £609) of allotments, to cover the cost of one-off tree felling works
- (5) expenditure on maintenance and operation of the parish cemetery in 2013/14 being £750 higher than in 2012/13.

The additional costs were offset in part by a reduction (from £18,200 in 2012/13 to £6,293 in 2013/14) in Section 137 spending.

- **Reason for “high” reserves** = reserves at year-end include “ear-marked” reserves of £57,139.50; the Parish Council is aware that Practitioners’ Guide states that it is generally accepted that general (i.e. un-earmarked) revenue reserves usually lie within the range of three to twelve months of gross expenditure. The gross expenditure of Elm Parish Council in 2013/14 was £75,647.