

**BRIZE NORTON PARISH COUNCIL**

Year end 31 March 2016

**Explanation of variances**

	2016	2015
<b>BOX 3 - Total other receipts</b>		
WODC Parish grant (previously incorrectly included in box 2)	791.70	886.52
Grass cutting grant (1)	828.00	1,655.99
Interest on investments (2)	144.47	34.81
Allotment income	576.51	576.25
Post office rent pavilion	264.00	264.00
Reimbursement of water charges for pavilion and Elderbank Hall (3)	468.21	681.10
Donation towards War Memorial refurbishment and garden upkeep (4)	43.87	87.69
WODC community grant WW1 memorial (5)	0.00	500.00
OCC area steward funding (5)	0.00	1,500.00
	<u>3,116.76</u>	<u>6,186.36</u>

1. Oxfordshire County Council austerity funding cut by 50% - county wide
2. West Oxfordshire District Council had got behind in paying interest on investments. Insufficient accrued income provision at 31 March 2015.
3. Reflection of water usage - less water required to water cricket square.
4. Reimbursement of expense of war memorial garden planting - use of box planted 2015. Fewer annuals planted.
5. Grants not required/not available.

	2016	2015
<b>BOX 4 - Staff costs</b>		
Clerk - general clerking duties	3,000.00	3,000.00
Clerk - editor of quarterly newsletter	300.00	300.00
Village maintenance	3,047.21	2,207.37
	<u>6,347.21</u>	<u>5,507.37</u>

Resignation of village maintenance man in July, followed by hiring of new village maintenance person who has been employed to work 8 hours per week at £8.49/hour. Number of hours worked and paid for increase from 260 hours in year end 2015 to 359 hours.

**BRIZE NORTON PARISH COUNCIL**

Year end 31 March 2016

**Explanation of variances (continued)**

	2016	2015
<b>BOX 6 - All other payments</b>		
Chairman's allowance	192.00	192.00
Insurance and subscriptions (1)	1,231.44	1,422.72
Donations (s137)	149.00	149.00
War memorial garden planting (2)	43.87	87.69
Pavillion rent received and paid to BNS&SC	264.00	264.00
Pavillion and Elderbank Hall water charges (3)	468.21	681.10
Sundry repairs pavilion/Elderbank Hall (4)	2,298.00	2,719.96
Recreation ground repairs (incl mower servicing) (5)	3,267.12	2,167.28
Allotments expenditure (rent and water)	400.54	381.09
Grass cutting and village maintenance	5,471.62	5,116.70
Stationery, stamps and newsletter photocopying (6)	721.50	630.88
Professional fees (internal and external audit fees)	275.00	275.00
Payroll management	126.00	120.00
Other expenses (7)	145.72	350.73
Training	186.00	226.40
Website expenses	139.82	322.68
WW1 memorial trees/ceremony	0.00	1,905.59
Capital - Herras fence panels	228.00	0.00
Capital - hedgecutter	176.66	0.00
Capital - wheelie bin vacuum	1,249.00	0.00
Capital - leaf blower	0.00	133.33
	<u>17,033.50</u>	<u>17,146.15</u>

1. Zurich Insurance - renegotiated 3 year fixed insurance rate
2. Use of box hedging - fewer annuals as bedding plants used
3. Reflection of water usage - less water required to water cricket square.
4. 2016 is white line painting in car park £350, and hall ramp repair £1,948; 2015 includes permeable paving outside pavilion
5. 2016 includes full servicing of tractor mower £1,836, repair of playground surface around roundabout £995, water consumption for WW1 memorial trees £77; 2015 includes ball wall construction £1,540 and dry stone walling £320.
6. Photocopying of 2015 annual meeting flier and colour photocopying of CTC masterplan £77.
7. 2015 includes noticeboard refurbishment cost £150 and employment statistics report £60.

**BRIZE NORTON PARISH COUNCIL**

Year end 31 March 2016

**Explanation of variances (continued)**

**Explanation of difference between Box 7 and Box 8**

	£	£
Balances carried forward at 31 March 2016 (Box 7)	18,414	20,105
Cash and short term investments at 31 March 2016 (Box 8)	<u>39,232</u>	<u>39,238</u>
Variance to explain	<u><u>-20,818</u></u>	<u><u>-19,133</u></u>

**CURRENT ASSETS**

		£	£	£	£
<b>DEBTORS</b>		net	vat	gross	
Invoice date	Date rec'd				
31-03-16	HMRC - refund VAT	2,284.10		2,284.10	2,274
31-03-16	accrued income WODC - interest on investments	41.34		41.34	19
25-03-16	Elderbank Hall Committee 24/10-22/1/16	63.69		63.69	0
25-03-16	BNS&SC water 21/10-24/1/16	43.60		43.60	167
		<u>2,432.73</u>		<u>2,432.73</u>	<u>2,460</u>

**PREPAYMENTS**

		£	£	£	£
	OPFA subn 1/14/15-31/3/16				40
		<u>0.00</u>		<u>0.00</u>	<u>40</u>

**TOTAL CURRENT ASSETS EXCLUDING CASH AND SHORT TERM INVESTMENTS**

<u><u>2,433</u></u>	<u>2,500</u>
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**CURRENT LIABILITIES**

		£	£	£	£	
<b>CREDITORS</b>		net	vat	gross analysis		
Invoice date	Date paid					
Mar-16	4-Apr-16	AK Timms & Sons	5.99	1.20	7.19 small tools - hand leaf grabber	2
31-03-16	4-Apr-16	Keith Glazier	16.00	0.00	16.00 chairman's allowance	16
31-03-16	4-Apr-16	Carolyn Peach	200.00	0.00	200.00 clerk's fees	200
31-03-16	4-Apr-16	Kyle Anderson	326.02	0.00	326.02 village maintenance	0
31-03-16	4-Apr-16	HM Revenue & Customs mth 12	165.00	0.00	165.00 PAYE/NI mth 12 - re clerk's fees	165
31-03-16	4-Apr-16	Shillbrook	4.72	0.00	4.72 photocopying	0
31-03-15		Richard Wargent			village maintenance	144
31-03-15		SSE			repairs	250
31-03-15		Shillbrook			newsletter/stationary	131
31-03-15					travel expenses	18
			<u>717.73</u>	<u>1.20</u>	<u>718.93</u>	<u>718</u>
						<u>926</u>

**ACCRUALS/PREPAID INCOME**

invoice date		£		
31-03-15	WODC election expenses	0.00		79
14-04-16	09-05-16 P G Hawkins - Elderbank Hall access	1,948.00		0.00
22-11-12	WODC - s106 drainage/landscaping A400M hangar	20,000.00		20,000
30-01-13	War Memorial donation (part spent in year)	585.03		629
		<u>22,533.03</u>	<u>22,533</u>	<u>20,707</u>
Total creditors		<u><b>23,250.76</b></u>		

**TOTAL CURRENT LIABILITIES EXCLUDING VAT****23,251****21,633****NET CURRENT LIABILITIES EXCLUDING CASH AND SHORT TERM INVESTMENTS****-20,818****-19,133**