



**GWINEAR-GWITHIAN PARISH COUNCIL**

**FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2018**

**Statement of Accounts**



**GWINEAR-GWITHIAN PARISH COUNCIL**

**FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2018**

**Section 1 – The Statement of Accounts**

**BANK RECONCILIATION**

Balance per bank statements as at 31 March 2017:		£
Current Account		89149.25
Deposit Account		<u>96494.82</u>
		<b>185644.07</b>
<u>Current Account Totals</u>		
Credits in year	99497.96	
Debits in year	158034.78	
<u>Deposit Account Totals</u>		
Credits in year	247.70	
 Balance per bank statements as at 31 March 2018:		£
Current Account		30612.43
Deposit Account		<u>96742.52</u>
		<b>127354.95</b>
Deduct unrepresented cheques as at 31 March 2018		
Chq numbers : (2763-£206.00, 2765-£20.00)		226.00
Petty Cash		+ <u>0.00</u>
		<b><u>127128.95</u></b>

**CASH BOOK**

Opening Balance - 1 April 2017	Current Account	88718.90	
	Deposit Account	96494.82	
			<u>185213.72</u>
Add Receipts in Year			100932.08
Deduct Payments in Year			- 159016.85
Closing Balance per Cash Book 31 March 2018			<b><u>127128.95</u></b>

..... Mrs Vida Perrin, Clerk to the Council Responsible Financial Officer	..... Date
..... Financial Auditing Councillor 1	..... Date
..... Financial Auditing Councillor 2	..... Date
..... Chairman of the Parish Council	..... Date
..... Internal Auditor	..... Date

**GWINEAR-GWITHIAN PARISH COUNCIL**

**FINANCIAL REPORT FOR THE YEAR ENDED 31 MARCH 2018**

**Section 1 – The Statement of Accounts**

**Significant variations**

	<b>2017</b>	<b>2018</b>	<b>2018 to 2017 £</b>	<b>% variance</b>	<b>Explanation required</b>
2. annual precept	76192	80583	4391	5.7%	No
3. total other receipts	51383	19913	31470	-61%	Yes
4. staff costs	34789	41094	6305	17%	Yes
5. loan interest/capital repayments	Nil	Nil	0	0%	No
6. all other payments	60493	117487	56994	94%	Yes
9. Total fixed assets & long term assets	113416	119403	5997	5.3%	No

<b>BOX NO 3 – Total other receipts</b>	<b>£</b>
Figure in 2017 column	51383
Figure in 2018 column	19913
Variance	(+61%) 31470

<b>Reasons</b>	<b>£</b>
Council Tax Support Grant	-979
Bank Interest	-426
VAT	+1766
Cemetery income	+1223
Local Maintenance Partnership grant	-2667
Gwithian Green LNR grant	+2456
Defib project	-595
Reawla Park	-32113
Community Facility	+800
Grants	+197
Streetscape	-950
Unexplained	-182
<b>TOTAL</b>	<b>31470</b>

<b>BOX NO 4 – Staff costs</b>	<b>£</b>
Figure in 2017 column	34789
Figure in 2018 column	41094
Variance	(+17%) 6305

<b>Reasons</b>	<b>£</b>
Staff Wages	-935
PAYE/NI	-82
Pensions (Staging date 1/4/17)	+7322
<b>TOTAL</b>	<b>6305</b>

**Section 1 – The Statement of Accounts - Significant variations continued....**

<b>BOX NO 6 – All other payment</b>	<b>£</b>
Figure in 2017 column	60493
Figure in 2018 column	117487
Variance	(94%) 56994

<b>Reasons</b>	<b>£</b>
Petty Cash	-254
Hall hire	+1334
Administration	+634
Recreation	+1115
Grants (S137)	+397
Other Grants	-450
Agency Services	+1193
Towans Ranger	-500
Reawla Park project	+6417
Defib project	+5617
CiLCA Training	-683
CDRA Horsepool project	+206
Election expenses	+441
S106 Streetscape Project	+40257
Neighbourhood planning	+897
Unexplained	+373
<b>TOTAL</b>	<b>56994</b>

.....  
Mrs Vida Perrin, Clerk to the Council  
Responsible Financial Officer

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Internal Auditor

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Date

**GWINEAR-GWITHIAN PARISH COUNCIL**

**Income & Expenditure Account for the Year Ended 31st March 2018**

<u>Previous Year</u>			<u>Current Year</u>
£	<u>INCOME</u>		£
76192.00	Precept		80583.00
5422.47	Council Tax Relief Grant		4443.53
673.84	Bank Account Interest		247.70
1320.64	VAT		3087.19
360.96	Allotment Rent/Costs		333.81
1911.00	Cemetery		3134.00
6970.00	Local Maintenance Partnership (LMP)		4303.00
0.00	Gwithian Green Local Nature Reserve		2455.95
0.00	Elizabeth Sampson Playing Field (ESPF)		0.00
595.00	Defibrillator Project (S137)		0.00
43.20	Neighbourhood Planning		109.27
132.89	Administration		48.34
32210.00	Reawla Park Project		97.00
792.75	Petty cash in		604.15
0.00	Community Facility		800.00
0.00	Election mileage		14.40
0.00	Grants/donations s137		197.00
0.00	Awards & Ceremonies		36.12
950.00	Streetscape		0.00
	Petty Cash		1.62
<b>127574.75</b>		<b>TOTAL INCOME</b>	<b>100496.08</b>
	<u>EXPENDITURE</u>		
872.31	Petty cash out		618.80
2658.17	Hall Hire/Office Space		3991.53
34789.34	Staff Wages/PAYE & NI/Pensions		41093.82
6078.53	Administration		6712.72
14569.23	Recreation/Street Scene		15773.73
1493.54	Burials		1486.49
0.00	S 137 Grant Payments		397.00
850.00	Other grants		400.00
4028.00	Local Maintenance Partnership (LMP)		3945.00
404.03	Service Delivery		1446.46
1296.00	Gwithian Green Local Nature Reserve		1530.10
16.85	Cllr Allowances/Expenses		0.00
500.00	Towans Ranger Project		0.00
1153.97	Reawla Park Project		7571.33
1941.80	Defibrillator Project (S137)		7558.61
120.00	Christmas Trees (S137)		295.00
683.30	CiLCA Training		0.00
0.00	CDRA Horsepool Project		206.00
0.00	Election expenses		440.74
171.65	Awards & Ceremonies		303.54
23528.55	Section 106 Streetscape		63785.52
126.91	Neighbourhood Planning		1024.46
<b>95282.18</b>		<b>TOTAL EXPENDITURE</b>	<b>158580.85</b>
14.65	Petty Cash balance		0.00
<b>95296.83</b>			<b>158580.85</b>

**GWINEAR-GWITHIAN PARISH COUNCIL**

**Income & Expenditure Account for the Year Ended 31st March 2018 cont....**

<u>CUMULATIVE FUNDS</u>		
Balances as at 1st April 2017:		
	Petty Cash	14.65
10389.06	General Fund	21094.53
<u>142532.09</u>	Earmarked reserves	<u>164104.54</u>
	<b>Total</b>	<b><u>185213.72</u></b>
	ADD Total Income	100496.08
	DEDUCT Total Expenditure	<u>158580.85</u>
	=	<b><u>127128.95</u></b>
Balances as at 31st March 2018:		
	Petty Cash	0.00
	General Fund	15868.17
	Earmarked reserves	111260.78

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 Internal Auditor

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**GWINEAR-GWITHIAN PARISH COUNCIL**

**Balance Sheet as at 31st March 2018**

	£
<u>CURRENT ASSETS</u>	
Bank Current Account	30612.43
Bank Deposit Account	96742.52
<b>TOTAL ASSETS</b>	<b><u>127354.95</u></b>
<u>CURRENT LIABILITIES</u>	
Uncleared payments	226.00
<u>TOTAL</u>	<u>127128.95</u>
 ASSETS	
TOTAL ASSETS LESS CURRENT LIABILITIES	127128.95
TOTAL FIXED ASSETS & LONG TERM ASSETS	119624.80
LONG TERM LIABILITIES	Nil
 NET ASSETS	<u>246753.75</u>

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## GWINEAR-GWITHIAN PARISH COUNCIL

### Notes Supporting the Council's Accounts for the Year Ended 31st March 2018

#### LIST OF ASSETS AS AT MARCH 2018

<u>DESCRIPTION</u>	<u>COST</u>
FREEHOLD LAND AT GWITHIAN (PART OS51A) –CONVEYED BY DEVENISH BREWERY -1976 – REGISTERED – DEEDS HELD AT WALTERS & BARBERY SOLICITORS	£1
LAND USED FOR PURPOSE OF ALLOTMENTS, CONNOR DOWNS – 1932 – REGISTERED DEEDS HELD AT WALTERS & BARBERY SOLICITORS	£1
CEMETERY PLOT, CONNOR DOWNS-1932-REGISTERED DEEDS HELD AT WALTERS & BARBERY SOLICITORS	£1
ELIZABETH SAMPSON PLAYING FIELD, OFF ARUNDEL WAY, CONNOR DOWNS ACQUIRED 2002-REGISTERED DEEDS HELD AT WALTERS & BARBERY SOLICITORS	£1
LAND KNOW AS REAWLA PLAYING FIELD, REAWLA – REGISTERED - DEEDS HELD AT BORLASE SOLICITORS	£1

<u>DESCRIPTION</u>	<u>COST</u>
<b><i>EQUIPMENT AT REAWLA PLAYING FIELD</i></b>	
METAL SWING SET	£2,981.00
METAL GOALS AND GOAL NET	£699.99
MATTA GROUND FLOORING	£4,770.00
METAL & BEAR ROCKER	£555.00
METAL MULTIPLAY JUNIOR	£5,205.00
METAL MULTIPLAY TODDLER	£4,287.00
BASKET SWING	£8,286.00
METAL CHINNING BARS	£495.00
1 BENCH AND 2 PICNIC TABLES	£1,080.00
BASKETBALL POST	£437.00
METAL PLAY TRAIN	£3,442.04
METAL ROCKER SEESAW	£1,347.00
METAL ROTATOR	£725.00
<b><i>EQUIPMENT AT ELIZABETH SAMPSON PLAYING FIELD:</i></b>	
6 WOODEN SEATS	£674.16
WOODEN FENCING	£1,123.60
1 HEAVY DUTY POWDER COATED METAL LITTER BIN	£280.90
2 NEVER RUST BINS WITH LOCK & BOLT SYSTEM	£990.00
1 METAL CYCLE RACK	£561.80
1 WOODEN PICNIC TABLE	£280.90
4 WOODEN GATES	£1,123.60
2 METAL SOLAR FLOOD LIGHTS	£5,834.95
1 METAL GOAL	£1,000.00
MUGA METAL BASKET BALL PANEL (SMP PLAYGROUNDS LTD)	£7,420.00
TWO BAY COMBINATION SWING (PARK LEISURE)	£4,770.00
GRASS UNDERSOIL MATTING	£4,770.00
METAL & WOOD BEAR SWING (HAGS)	£530.00
WOOD & RUBBER BALANCE BEAM/STEPPING BLOCKS (TAYLOR-MADE)	£1,590.00
STAINLESS STEEL & WOOD PLATFORM & SLIDE (WESTWOOD TIMBER)	£1,590.00
HAGS/SMP BASKET SWING	£8,286.00



**ITEMS AT CEMETERY PLOT, CONNOR DOWNS:**

WOODEN GATES	£1,265.00
WOODEN SEAT	£107.00

**ITEMS AT GWITHIAN GREEN, GWITHIAN**

INTERPRETIVE BOARD & SIGNS	£1,330.00
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**EQUIPMENT – GWITHIAN GREEN, STORED AT 3 ORCHARD HOUSE, GWITHIAN:**

1 USED LAWN MOWER	£787.95
2 HELMETS	£87.55
2 BRUSH CUTTERS	£618.00
1 PAIR OF PROTECTIVE BOOTS	£51.50
1 HOLDER FOR THE BRUSH CUTTER	£30.90
1 5 LITRE PETROL CAN & 1 1 LITRE PETROL CAN	£24.72
4 BOW SAWS 2 SPARE BLADES	£61.80
3 LOPPERS	£61.80
2 SMALL TROWELS AND 2 SMALL FORKS	£15.45
2 GRAB FORKS	£47.38
1 SLASHER	£30.90
2 SPADES	£70.04
2 SHOVELS	£39.14
1 PITCH FORK	£21.63
LARGE PACKET OF RUBBER GLOVES	£20.60
3 PAIRS OF THIGH LENGTH WADERS	£126.69
1 YELLOW JACKET	£10.30
25 LITRE WATER CARRIER	£10.30
1 FIRST AID BOX	£15.45
25 MAMMAL TRAPS	£964.08
1 SCYTHE	£69.95

**BOOKS**

BRITISH WILDLIFE	
WILD FOOD- PHILLIPS	
BRITISH WILDLIFE- BAKER	
GRASSES, FERNS, MOSSES AND LICHENS - PHILLIPS	
BUG BOOK - BAKER	
MUSHROOMS – PHILLIPS	
WILD FLOWERS OF BRITAIN- PHILLIPS	
FIELD GUIDE TO SPIDERS - COLLINS	
FIELD GUIDE TO INSECTS - COLLINS	
BRITAIN'S BUTTERFLIES- TOMLINSON	
TOTAL COST OF BOOKS	£133.90

**ALSO:**

2 X ALUMINIUM & TOUGHENED SAFETY GLASS PROMENADE BUS SHELTERS, REAWLA	£9,587.76
1 X CAST IRON LITTER BIN, REAWLA VILLAGE	£937.74
1 X BROPAX MILD STEEL FENCING SYSTEM WITH ROUNDED BALL FINIALS, REAWLA	£1,403.00
2 X 'ANTI-VANDAL' CAST IRON FRAMED SEATS, REAWLA	£1,200.00
CONCRETE BUS SHELTER, PENHALE ROAD, CARNHELL GREEN	£2,809.00
WOODEN SEAT, REAWLA TRIANGLE, REAWLA	£112.36
WOODEN SEAT, WALL CORNER, WALL	£112.36
3 METAL NOTICE BOARDS AT REAWLA, CARNHELL GREEN & CONNOR DOWNS	£337.08
1 WOODEN NOTICE BOARD, GWITHIAN	£112.00
REGALIA & TIN CHAIN OF OFFICE	£780.45
3 X DOG BINS – CARNHELL GREEN, GWITHIAN GREEN & CONNOR DOWNS	£337.08
2 X METAL & POLYCARBONATE BUS SHELTERS, CONNOR DOWNS	£5,618.00
1 x DEFIBRILLATOR AND EXTERNAL CABINET AT REAWLA STORES, REAWLA	£1,160.00
1 x DEFIBRILLATOR AND EXTERNAL CABINET AT MOLE VALLEY, CARNHELL	£1,459.00
1 x DEFIBRILLATOR AND EXTERNAL CABINET AT RED RIVER, GWITHIAN	£1,459.00

1 X DEFIBRILATOR AND EXTERNAL CABINET AT RNLI LIFEGUARD HUT	£1,459.00
1 X DEFIBRILLATOR AND EXTERNAL CABINET AT HALL FOR GWINEAR	£1,459.00
OFFICE CONTENTS (SEE ATTACHED INVENTORY)	£6,167.00
2 METAL/WOOD FREESTANDING NOTICE BOARDS AT REAWLA & GWINEAR	<u>£1,750.00</u>
<b>OVERALL TOTAL</b>	<b>119402.80</b>

**Items added this year**

<u>Description</u>	<u>value</u>
1 SCYTHE	£ 69.95
1 x DEFIBRILLATOR AND EXTERNAL CABINET AT MOLE VALLEY, CARNHELL	£1459.00
1 x DEFIBRILLATOR AND EXTERNAL CABINET AT RED RIVER, GWITHIAN	£1459.00
1 X DEFIBRILATOR AND EXTERNAL CABINET AT RNLI LIFEGUARD HUT	£1459.00
1 X DEFIBRILLATOR AND EXTERNAL CABINET AT HALL FOR GWINEAR	£1459.00
1 X OFFICE LADDER	£ 77.00

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Mrs Vida Perrin, Clerk to the Council  
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**GWINEAR-GWITHIAN PARISH COUNCIL**

**Notes Supporting the Council's Accounts for the Year Ended 31st March 2018**

**Earmarked Reserves**

Planned projects/ongoing funds for which monies are reserved are:

<b>EARMARKED RESERVES</b>	<b>TYPE</b>	<b>BAL 31/03/18</b>
STAFFING COVER	GENERAL	£13,422.42
BINS (LITTER/DOG)	GENERAL	£1,088.00
CPO services / Recreation	GENERAL	£4,616.32
ELIZABETH SAMPSON PLAYING FIELD	GENERAL	£1,288.90
ESPF replacement equipment	GENERAL	£1,200.00
Allotments	GENERAL	£337.40
CEMETERY	GENERAL	£10,846.32
ESPF teen equipment	PROJECT	£0.00
YOUTH PROJECTS	PROJECT	£232.70
ELECTION EXPENSES	GENERAL	£7,100.61
REAWLA PARK - Maintenance	GENERAL	£2,279.90
GRANTS & DONATIONS (S137's)	GENERAL	£890.00
LAND/ASSETS	GENERAL	£0.00
OFFICE EQUIPMENT REPLACEMENT	GENERAL	£1,756.04
BUS SHELTERS / NOTICE BOARDS	GENERAL	£1,127.83
GWITHIAN GREEN	GENERAL	£1,142.35
COUNCILLOR EXPENSES	GENERAL	£608.65
footpaths/ROW	GENERAL	£1,000.00
DEFIBS	PROJECT	£3,575.16
TRAINING	GENERAL	£1,777.80
NEWSLETTERS / ADVERTISING	GENERAL	£1,029.50
REAWLA YOUTH PROJECTS	PROJECT	£834.00
AWARDS & CEREMONIES	GENERAL	-£65.62
XMAS TREES	PROJECT	£111.17
Website	GENERAL	£911.91
ROSEWARNE SECTION 106	PROJECT	-£8.24
SERVICE DELIVERY	GENERAL	£1,522.62
SERVICE DELIVERY CONSULTATION	GENERAL	£385.00
H.A.P. Grant	PROJECT	£2,800.00
Fingerposts	PROJECT	£676.72
CDRA Horsepool	PROJECT	£408.00
FAMILY ACTIVITY TRAIL	PROJECT	£224.85
NEIGHBOURHOOD PLANNING	PROJECT	£11,487.93
QUALITY STATUS	PROJECT	£2,067.76
Towans Ranger Project/Parish Plan	PROJECT	£500.00
GRATUITY	GENERAL	£0.00
COMMUNITY FACILITY	PROJECT	£4,613.19
TRAFFIC CALMING/SPEEDING	PROJECT	£0.00
REAWLA PARK PROJECTS	PROJECT	£29,571.59
<b>TOTAL</b>		<b>£111,260.78</b>

## GWINEAR-GWITHIAN PARISH COUNCIL

### Notes Supporting the Council's Accounts for the Year Ended 31st March 2018 Contd.....

#### Tenancies

20 allotment plots, each with a rent when occupied of £10 per annum. This year some plots became re-available through part of the year meaning an income on rents of £209.98 and £123.83 towards Insurance/Allotment Assoc membership for the year and outgoing costs of £225.84.

#### Section 137 Payments

The Council spent £4032.06 of a possible £20083.21 (£7.57 x 2653) for the purposes of the Local Government Act 1972, section 137 as follows:-

Date	Chq No	Purpose	Amount	Power
April 2017	2597	Fitting of defib at Mole Valley Farmers	£290.61	LGA 1972 S137
Sept 2017	2654	Engraving the Kelvin Jenkin Community awards	£24.00	LGA 1972 S137
Sept 2017	2655	Hall hire for Parish Tea	£15.00	LGA 1972 S137
Oct 2017	2676	Purchase of two defibrillators	£2528.00	LGA 1972 S137
Oct 2017	2678	Installation of a defibrillator	£270.86	LGA 1972 S137
Nov 2017	2694	Purchase of wreaths	£42.00	LGA 1972 S137
Dec 2017	2714	Installation of two defibrillators	£390.76	LGA 1972 S137
Dec 2017	2718	Grant for Busy Bodies Nursery for bookcase	£200.00	LGA 1972 S137
Dec 2017	2722	Purchase of Christmas trees	£245.83	LGA 1972 S137
Feb 2018	2752	Purchase of bouquet for golden wedding anniversary	£25.00	LGA 1972 S137
<b>TOTALS</b>			<b>£4032.06</b>	

#### Members' Expenses

No members' expenses were claimed or paid during the year.

#### Risk Assessments

The Parish Council reviewed and approved its risk assessments on 8<sup>th</sup> May 2017 – Minute no. 27/009 (8c)

#### Budget

The Parish Council carried out a budget review on the 15<sup>th</sup> January 2018 – Minute no. 27/049 (6h) and approved it on the 29<sup>th</sup> January 2018 – Minute no. 27/052 (6a).

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Mrs Vida Perrin, Clerk to the Council  
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**GWINEAR-GWITHIAN PARISH COUNCIL**

**Explanation Notes for the Council's Accounts for the Year Ended 31st March 2018**

Expenditure

<b>Chq No</b>	<b>Date</b>	<b>Details</b>	<b>Reason cancelled</b>
2528	13/03/17	Tidy Grounds – LMP extra works	chq cancelled as out of date re-issued on chq 2724 11/12/17
2551	10/04/17	Cornwall Council – waste contract for Reawla Park	Incorrect amount invoiced – credit note issued by Cornwall Council – see cheque 2572
2644	14/08/17	Mrs V Perrin – clerks wages	Written incorrectly – reissued on chq 2645
2661	11/09/17	Cash – postage	No card to cash cheque at Post Office so cheque cancelled
2663	11/09/17	Borlase – ESPF research fee	Needed payment by BACS so cheque cancelled – chq 2685 re-issued to admin assistant who BACS'd payment
2667	09/10/17	BT Payphones – kiosk at Fraddam	Cheque cancelled as kiosk to be adopted by Community Heartbeat Trust
2680	09/10/17	HM Revenue & Customs Only – PAYE & NI	Written incorrectly – reissued on chq 2681

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