

MALVERN TOWN COUNCIL



DRAFT STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

MALVERN TOWN COUNCIL
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

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MALVERN TOWN COUNCIL

2015/2016

COUNCIL INFORMATION

The following schedule sets out details of Members of the Council during the year ended 31 March 2016.

Mayor: Cllr. J S W l'Anson (Appointed 19 May 2015)

Deputy Mayor: Cllr. C Palmer (Appointed 19 May 2015)

Members of the Council

Cllr. C A L Bovey	Cllr. J O'Donnell (Co-opted 16/06/15)
Cllr. H Campbell	Cllr. B Regimbeau
Cllr. J Campbell	Cllr. J Roskams
Cllr. M Campbell	Cllr. C T Smith
Cllr. M J R Charles	Cllr. P W Smith
Cllr D Houghton-Smith	Cllr. J Thomas
Cllr I G Hopwood	Cllr. P A Tuthill
Cllr. P Mewton	Cllr. D Watkins
Cllr. S Nicholls (Co-opted 16/06/15)	Cllr. R K Yates (Co-opted 16/06/15)

MALVERN TOWN COUNCIL

2015/2016

COUNCIL INFORMATION

Accounts Prepared by

Linda Blake ACMA CPFA

Internal Auditor

Christopher Boyd MA FCA

External Auditor

Grant Thornton

MALVERN TOWN COUNCIL
STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016
EXPLANATORY FOREWORD

Malvern Town Council is a smaller authority with an annual turnover of less than £6.5 million and therefore requires a Smaller Authorities Intermediate Audit and must complete an Annual Return at the end of each financial year.

Malvern Town Council is required by The Accounts and Audit (England) Regulations 2015 to:

- (i) Prepare accounting statements for the year ended 31 March 2016 in the form requested by proper practices (the Annual Return);
- (ii) Publish the Annual Return and a declaration of the unaudited status of the Statement of Accounts;
- (iii) Provide for the exercise of electors' rights;
- (iv) Approve the annual governance statement (section 1 of the Annual Return) in advance of approving the statement of accounts (Section 2 of the Annual Return);
- (v) Approve the Annual Return before 30 June 2016;
- (vi) Notify the auditor of the date on which the period for the exercise of public rights was commenced;
- (vii) Publish or display the certified Annual Return by 30 September 2016.

Grant Thornton UK LLP has been appointed by Public Sector Appointments Limited to audit the accounts of Malvern Town Council. It has been agreed that all information requested for audit will be provided by 27 June 2016.

Council approved a simplified format for its statement of accounts in April 2010 and Malvern Town Council's financial statements for the year ended 31 March 2016 are set out in the following pages.

Summary Budget / Actual Comparison for the Year

This compares current year income and expenditure with the previous year and also with the current year's budget. Explanations of the major variances are explained within the accounts.

The Income and Expenditure Account

This illustrates the Council's revenue account, covering income and expenditure and allocating them across the departmental headings. Movements on the general fund are detailed at the bottom of the Consolidated Revenue Account in order to reconcile the net surplus or deficit from expenditure against services to the council's spending against council tax raised, taking into account the use of reserves built up in the past and contributions to funds and reserves.

The Balance Sheet

This sets out the financial position of the Council at 31 March 2016 i.e. its assets and liabilities at that date. Local authorities are required to include capital reserves on their balance sheet which are used to account for the financing of fixed assets. These reserves do not have equivalents in other sectors.

Notes to the Financial Statements

These include supporting notes on:

Fixed Assets	Stocks, Debtors and Cash in Hand and at Bank
Creditors	Borrowings
Movements in Reserves	Earmarked and Special Reserves
Staffing Structure	Section 137 Expenditure
Publicity	

MALVERN TOWN COUNCIL 2015/16 ACCOUNTS

SUMMARY BUDGET / ACTUAL COMPARISON FOR THE YEAR 2015/16

	2015/16 Budget	2015/16 Actual	2014/15 Actual
<u>Gross Income</u>			
Rental Income	55,384	55,860	49,232
Other Administration / Event related	3,000	3,526	3,272
Allotments	4,638	4,781	4,538
Cemetery	56,720	59,924	66,783
Grounds Maintenance	7,775	8,123	7,946
Leisure and Recreation	17,624	18,533	17,468
Interest Receivable	3,000	2,301	19,795
Council Tax Support Grant	50,801	50,801	61,466
Deferred Grants *	-	8,893	8,893
	<u>198,942</u>	<u>212,742</u>	<u>239,393</u>
<u>Administration</u>			
Paycost	153,341	164,383	141,215
Utilities	10,014	8,434	9,591
Rates	9,785	8,346	8,790
Maintenance of Buildings	15,744	15,696	13,940
Communication Costs	11,788	11,978	12,886
Insurance	20,000	15,730	18,631
Professional and Consultancy Fees	35,325	11,701	15,143
IT Expenses	2,346	4,604	4,342
Leasing	1,708	1,708	1,708
Depreciation *	-	20,860	20,860
Miscellaneous	16,231	15,892	12,233
	<u>276,282</u>	<u>279,332</u>	<u>259,339</u>
<u>Operations</u>			
Paycost	195,227	195,719	191,541
Utilities	15,789	16,662	16,270
Rates	9,498	9,000	8,831
Maintenance of Buildings	4,651	1,581	7,757
Communication Costs	2,232	2,199	1,887
Maintenance of Grounds	47,664	37,349	33,639
Equipment and Vehicle Running Costs	17,150	14,487	12,954
Depreciation *	-	74,691	64,426
Miscellaneous	3,497	2,716	4,092
	<u>295,708</u>	<u>354,404</u>	<u>341,397</u>
<u>Discretionary Costs</u>			
Grants and Donations	46,100	47,450	47,819
Events	39,800	35,960	39,620
Depreciation *	-	3,392	2,732
	<u>85,900</u>	<u>86,802</u>	<u>90,171</u>

* These items are not currently included within the budget, but form part of the year end adjustments.

MALVERN TOWN COUNCIL 2015/16 ACCOUNTS

SUMMARY BUDGET / ACTUAL COMPARISON FOR THE YEAR 2015/16

	2015/16 Budget	2015/16 Actual	2014/15 Actual
<u>Asset Renewal and Refurbishment</u>			
Replacement Litter Bins	2,900	3,076	-
Bus Shelter Refurbishment	-	-	5,000
Extension of Composting Bins - Great Malvern Cemetery	-	-	5,450
Mezzanine Flooring - Great Malvern Cemetery	-	-	4,794
Cemetery Lodge Roof and Refurbishment	-	-	3,220
Works to rear Storage Yard at Cemetery	3,000	2,975	-
Roofing of rear Diesel Storage Area at Cemetery	6,000	3,503	-
Craeg Lea Shrubbery and Fencing	4,000	5,800	-
Works to Walls and Surface at Victoria Park Skate Park	8,000	6,200	-
Tarmacching of Car Park near to Bowls Club	10,000	6,423	-
Line Painting at Victoria Park	-	-	1,500
Townsend Way / Bramble Close Wildlife Corridor	5,000	1,459	-
Lower Howsell Fencing Project	-	-	5,200
Goodwood Road Tree Project	-	-	3,900
Rose Bank Gardens Maintenance Projects	-	-	3,837
Station Gardens Lamp Refurbishment Project	-	-	1,595
Refurbishment of Toilets at Belle Vue Terrace	-	5,400	-
Replacement Mitsubishi L200 Vehicle	16,000	-	-
John Deere X750 Mower	12,500	-	-
Replacement Pressure Washer and Generator	2,000	-	-
Belle Vue - Works to Boiler	-	-	3,338
Christmas Lights	-	740	-
Miscellaneous	-	933	-
<u>Special Expenditure</u>			
Early Retirement / Other Special Employment Costs	6,937	6,881	67,708
Special Expenditure Total	<u>76,337</u>	<u>43,390</u>	<u>105,542</u>
Gross Expenditure Total	<u>734,227</u>	<u>763,928</u>	<u>796,449</u>
Net Cost of Services	<u>535,286</u>	<u>551,186</u>	<u>557,056</u>
Add Movements to Reserves	17,700	38,200	40,900
Less Movements from Reserves	(48,500)	(34,867)	(33,886)
Reversal of Depreciation	-	(98,943)	(88,018)
Reversal of Deferred Contributions	-	8,893	8,893
Capital Financed from Revenue	-	1,718	5,657
Adjusted Net Expenditure for the Year	<u>504,486</u>	<u>466,187</u>	<u>490,602</u>
Precept on the District Council	504,699	504,699	488,534
(Surplus) / Deficit for the year	<u>(213)</u>	<u>(38,512)</u>	<u>2,068</u>

MALVERN TOWN COUNCIL

SUMMARY OF MAJOR VARIANCES - FINANCIAL YEAR 2015/16

A Summary of the major points contributing to the variance of actual from budget for the YEAR, are as follows:

INCOME - surplus income is shown in brackets

Cemetery Income

Cemetery income is very difficult to budget for and has been above budget in 2015/16 by approximately 6%. Income is, however, lower than in the previous year by nearly £7,000. (3,204)

Deferred Grants

This item is not included in the annual budget and is an adjustment required in the Year End Accounts. (8,893)

COSTS - Expenditure below budget and therefore causing a surplus is shown in brackets

ADMINISTRATION

Salary Costs

There is an overspend against salary costs due to the Council's decision to employ a new Events Coordinator. in August 2015. This was not included in the original budget and therefore appears as an overspend during this financial year. 16,968

Employment Related Costs

There is an underspend against employment related costs due to lower than expected pension costs. There were fewer members of staff in the pension scheme during the period than anticipated, although as there is no time limit on joining the fund, this could change in the future. (8,455)

Recruitment Costs

An overspend has occurred against recruitment costs as a result of the need to advertise two operational vacancies during the year. 1,835

Insurance

The insurance contract was renewed in August 2015 and savings were achieved against the previous premium due to the decision to award a contract for a period of three years rather than just one year. (4,270)

Neighbourhood Plan

Costs with respect to the Neighbourhood Plan have been incurred throughout the year as work continues on Malvern's Neighbourhood Plan and a consultant was appointed to progress this project in October 2015. (17,611)
There have been successful bids for locality funding during the year and these grants have offset ongoing costs. As a result net costs for the 2015/16 financial year are £2,389.

Legal Expenses

The costs of legal fees are accrued throughout the year and reviewed and adjusted at year end. An underspend exists as legal costs have been lower than anticipated during the year as a whole. Costs have been minimal and therefore a year end accrual adjustment was made. (4,664)

Depreciation

This item is currently not included in the budget and forms part of the year end adjustments. 20,860

OPERATIONS

Maintenance of Buildings

Costs have been very low during the year in respect of maintenance of operational buildings. (3,070)
Works are carried out only when necessary and these lower than anticipated costs reflect a low level of vandalism as well as work being done to improve buildings under the asset refurbishment budget.

GROUND'S MAINTENANCE COSTS

Skip Hire

Costs for the removal of rubbish have been lower than anticipated during the year. There has been no requirement for additional wheelie bins throughout the year and less removal of grave spoil than budgeted. (1,722)
The use of the composting bins has reduced waste to landfill and this may be reducing costs.

Fuel and Oil

There has been less red diesel required than anticipated within the budget. Additionally prices of red diesel have fallen during the past twelve months thus creating further budget savings. (1,855)

Gas Lamp Maintenance

The costs of gas lamp maintenance (including gas) are accrued and reviewed across the financial year. Costs have been much lower than anticipated in the current year and this reflects very low maintenance costs during this time. A new maintenance contract will commence in 2016/17 and therefore a slight increase in costs is expected in future years. (1,264)

Lining Paint

Less lining paint has been required, with only one renewal of stock seen in the year rather than two. (1,200)

Depreciation

This item is currently not included in the budget and forms part of the year end adjustments. 74,691

MALVERN TOWN COUNCIL

SUMMARY OF MAJOR VARIANCES - FINANCIAL YEAR 2015/16

DISCRETIONARY COSTS

Events (3,000)

A budget of £3,000 was included as a grant towards an Armed Forces Day event in 2015, but this event was not held and therefore there is an underspend against this budget item.

Depreciation

This item is currently not included in the budget and forms part of the year end adjustments. 3,392

ASSET REFURBISHMENT / RENEWAL

Roofing of Rear Storage Area at Great Malvern Cemetery (2,497)

Works were completed with budget savings made.

Craeg Lea Shrubbery and Fencing

1,800

This project was completed in the third quarter of 2015/16. Costs had proved to be higher than originally estimated and Operations Committee agreed in September 2015 that the budget could be increased to £6,000 to allow all of the works to be completed together in the same financial year.

Works to Walls and Surfacing at Victoria Park Skate Park

(1,800)

This work was completed with savings achieved against budget. It was possible to achieve cost savings by combining the tarmacing work with the project to resurface the car park by Victoria Park Bowls Club.

Tarmacing of Car Park near to Bowls Club at Victoria Park

(3,577)

These works were completed with budget savings achieved. This project was scheduled alongside the skate park project and therefore savings achieved by using the same contractor at the same time.

This project was completed with savings of 50% made against budget.

Townsend Way / Bramble Close Wildlife Corridor

(3,541)

This project was completed with large savings against budget being achieved. The cost has been reduced by initial works being carried out during the summer months by Town Council staff. The project was also scaled back slightly from its initial scope, due to the need to react to requests from local residents to respect the privacy provided by some of the trees in this area.

Refurbishment of Toilets at Belle Vue Terrace

5,400

This project was agreed as part of the budget process to make use of current year underspends.

Although it appears as an overspend, expenditure was agreed to fund this necessary project.

Replacement Mitsubishi L200 Vehicle

(16,000)

Although included in the 2015/16 budget, the cost of this item was capitalised as part of the Year End Accounting Process.

New John Deere X750 Mower

(12,500)

Although included in the 2015/16 budget, the cost of this item was capitalised as part of the Year End Accounting Process.

Honda Pressure Washer and Silent Generator

(2,000)

Although included in the 2015/16 budget, the cost of this item was capitalised as part of the Year End Accounting Process.

EARMARKED RESERVES

Neighbourhood Plan Reserve

17,611

A reserve of £20,000 has been earmarked by Council to fund the Neighbourhood Plan. A consultant was appointed during the year and costs have been incurred, but grant funding has also been received during the year, therefore keeping the net costs to date very low.

Special Grants Reserve

7,213

Funds are added annually from the budget into this reserve for Special Grants. £6,787 of funds were released during 2015/16

Earmarked Vehicle and Machinery Replacement Fund

2,091

£17,700 of funds were added during the year and a total of £26,409 released to cover the costs of the Mitsubishi L200 and John Deere X750 mower

Asset Repair and Development Reserve

6,500

At Year End, Council agreed that an Earmarked Reserve of £6,500 should be allocated for projects in the the 2016/17 year. These include new litter bins and the purchase of a new office carpet

Budget 2015/16	(213)
Year End Surplus	(38,512)
Variance against Budget	(38,299)

MALVERN TOWN COUNCIL 2015/16 ACCOUNTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR
ENDED 31 MARCH 2016

	-----2016-----		2015
Cost of Services	Gross expend- iture £	Gross income £	Net expend- iture £
Cemetery	126,376	59,924	66,452
Allotments	12,455	4,781	7,674
Maintenance of other Town Council grounds	94,537	8,123	86,414
Leisure and recreation services	145,985	18,533	127,452
Miscellaneous services	43,702	-	43,702
Other services provided to the public	109,039	2,963	106,076
Administration - Corporate and democratic support	163,691	107,224	56,467
Administration - Professional support	20,693	-	20,693
Grants to local bodies	47,450	-	47,450

NET COST OF SERVICES

763,928	201,548	562,380	585,744
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(Profit) / Loss on sale of fixed assets	(961)	-
Interest, deferred grants and investment income	(11,194)	(28,688)

NET OPERATING EXPENDITURE

550,225	557,056
---------	---------

Precept on District Council	(504,699)	(488,534)
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(SURPLUS) / DEFICIT FOR THE YEAR

45,526	68,522
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Reconciliation of Items for Movement on General Fund

Removal of depreciation and deferred contributions to avoid impact on precept	(90,050)	(79,125)
Movement on Earmarked Reserves	3,333	7,014
Fixed Asset Disposals	961	-
Capital Financed from Revenue	1,718	5,657
Removal of Income from Sale of Land to Reserves	-	-
Surplus for the Year Ended 31 March 2016 after movements on General Fund	(38,512)	2,068

MALVERN TOWN COUNCIL 2015/16 ACCOUNTS

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2016

	Notes	2016 £	2015 £
FIXED ASSETS	1		
Operational assets			
Land and buildings		1,791,564	1,635,531
Plant, vehicles and equipment		59,821	63,316
Infrastructure		-	-
Non-operational assets		-	-
		<u>1,851,385</u>	<u>1,698,847</u>
Long Term Investments	2	-	-
CURRENT ASSETS			
Stocks	3	-	-
VAT recoverable		8,390	10,175
Debtors	4	3,590	8,431
Payments in advance		12,724	13,533
Cash in hand and at bank	5	720,561	698,925
		<u>745,265</u>	<u>731,064</u>
CURRENT LIABILITIES			
Creditors	6	(41,484)	(52,369)
Receipts in advance		(4,272)	(5,084)
Short term borrowing	7	-	-
		<u>(45,756)</u>	<u>(57,453)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,550,894	2,372,458
LONG TERM BORROWING	7	-	-
DEFERRED GRANTS AND CONTRIBUTIONS		(157,927)	(162,733)
TOTAL ASSETS LESS LIABILITIES		<u>2,392,967</u>	<u>2,209,725</u>
REPRESENTED BY:			
Fixed asset restatement account	8	1,485,968	1,472,597
Capital financing account	8	149,205	21,179
Earmarked and special reserves	9	318,226	314,893
Balance on income and expenditure account		439,568	401,056
		<u>2,392,967</u>	<u>2,209,725</u>

These financial statements were approved by the Council on 21 June 2016 and signed on its behalf:

.....
Town Mayor

.....
Town Clerk

MALVERN TOWN COUNCIL 2015/16 ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

1. FIXED ASSETS

1.1 Movements in fixed assets

	Operational property £	Vehicles, plant & machinery £	Infra- structure £	Totals 2016 £	2015 £
Cost					
At 1 April 2015	1,910,500	502,847	8,608	2,421,955	2,416,774
Additions	-	26,409	-	26,409	19,829
Revaluation	38,200	-	-	38,200	-
Disposals	-	(24,829)	-	(24,829)	(14,648)
At 31 March 2016	<u>1,948,700</u>	<u>504,428</u>	<u>8,608</u>	<u>2,461,735</u>	<u>2,421,955</u>
Depreciation					
At 1 April 2015	274,969	439,532	8,608	723,109	649,740
Charge in year	73,696	25,247	-	98,943	88,018
Revaluation	-	-	-	-	-
Eliminated on disposals / revaluation	(191,529)	(20,172)	-	(211,701)	(14,648)
At 31 March 2016	<u>157,136</u>	<u>444,606</u>	<u>8,608</u>	<u>610,350</u>	<u>723,108</u>
Net Book Value					
At 31 March 2016	<u>1,791,564</u>	<u>59,821</u>	<u>-</u>	<u>1,851,385</u>	<u>1,698,846</u>
At 31 March 2015	<u>1,635,531</u>	<u>63,316</u>	<u>-</u>	<u>1,698,847</u>	<u>1,767,035</u>

1.2. Valuation of fixed assets

The Code of Practice on Local Authority Accounting in Great Britain requires that all assets are re-valued at least once every five years.

A valuation of the Council's Offices on Belle Vue Terrace was carried out by the Valuation Agency as at 1 April 2011, the next valuation is therefore due on 1 April 2016.

The Council's Operational Properties were valued during the year by the Valuation Agency as at 1 April 2015. These properties therefore next become due for valuation on 1 April 2020.

1.3. Note on Rose Bank Gardens

The Council began a 99 year lease of Rose Bank Gardens on 15 February 2012. CIPFA SORP states that Community Assets should be included at their historical cost which is nil as the gardens were gifted to Malvern Hills District Council (the lessor) and are being leased on a peppercorn rent. Therefore a nil value has been assumed.

2. LONG TERM INVESTMENTS

None Currently Held.

2016

2015

-

-

3. STOCKS

The Council has resolved that stocks with a value of less than £2,500 are not material to the accounts. There is, accordingly, no stock shown in the balance sheet.

4. DEBTORS

An analysis of debtors is as follows:

Interest receivable on investments and bank accounts
Sundry debtors

2016

2015

682

410

2,908

8,021

3,590

8,431

MALVERN TOWN COUNCIL 2015/16 ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

5. CASH IN HAND AND AT BANK	2016	2015
Current Account	75,294	293,748
Scottish Widows 7 Day Notice Account	645,000	405,000
Petty Cash	267	177
Cheques Received not Banked	-	-
	<u>720,561</u>	<u>698,925</u>
6. CREDITORS	2016	2015
An analysis of creditors is as follows:		
HM Revenue & Customs	8,759	6,368
Creditors	17,385	28,221
Accruals	15,340	17,780
	<u>41,484</u>	<u>52,369</u>

7. BORROWINGS At 31 March 2016, the Council had no loans outstanding.

8. STATEMENT OF TOTAL MOVEMENT IN RESERVES

	Capital accounts Fixed asset restatement	Capital financing	Revenue reserves General	Earmarked and special	Totals 2016	2015
	£	£	£	£	£	£
Balance at 1 April 2015	(1,472,597)	(21,179)	(401,056)	(314,893)	(2,209,725)	(2,278,248)
Net (surplus)/deficit for year	-	-	(38,512)	-	(38,512)	2,068
Disposal of fixed assets	24,829	(24,829)	-	-	-	-
Revaluation / Impairment	(38,200)	(191,529)	-	-	(229,729)	-
Release of retentions	-	-	-	-	-	-
Movements on EM reserves	-	-	-	(3,333)	(3,333)	(7,014)
Net depreciation of fixed assets	-	90,050	-	-	90,050	79,125
Financing of fixed assets	-	(1,718)	-	-	(1,718)	(5,657)
Minor Error Adjustment	-	-	-	-	-	1
Balance at 31 March 2016	<u>(1,485,968)</u>	<u>(149,205)</u>	<u>(439,568)</u>	<u>(318,226)</u>	<u>(2,392,967)</u>	<u>(2,209,725)</u>

9. EARMARKED AND SPECIAL RESERVES

The Council has adopted, as a key element of its financial strategy, a policy of developing reserve funds against future known or anticipated commitments. The policy includes a recognition of the need to maintain assets in a fit and proper condition such that their value, both operational and financial, will remain the same over time.

The reserves also include two perpetuity funds: that is funds where the capital amount is required to be maintained intact and invested, with the income generated being applied for maintenance purposes. In one case, the fund is in respect of a section 106 payment from Malvern Hills District Council.

A Vehicle and Machinery Reserve also exists to smooth the impact of the purchase of these larger items against the annual precept. Funds are built up annually and then released only when Vehicles and or Machinery are required.

Details of movements on individual reserves are set out below:

	Year ended 31 March 2016			
Name of Reserve	Balance as at 1 April 2015 £	Addition to reserves £	Contributions from reserves £	Balance as at 31 March 2016 £
Elections	14,640	-	-	14,640
Cemetery extension	49,603	-	-	49,603
Asset Repair and Development Reserve	10,452	6,500	-	16,952
Play areas	-	-	-	-
Grants	2,813	14,000	(6,787)	10,026
Vehicle and Machinery Replacement Fund	60,000	17,700	(25,691)	52,009
Neighbourhood Plan Reserve	18,151	-	(2,389)	15,762
Allotment Reserve	50,000	-	-	50,000
Capital Receipts Reserve	42,750	-	-	42,750
Graves perpetuity	5,284	-	-	5,284
Townsend Way - s106 perpetuity	61,200	-	-	61,200
	<u>314,893</u>	<u>38,200</u>	<u>(34,867)</u>	<u>318,226</u>

MALVERN TOWN COUNCIL 2015/16 ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

10. STAFFING STRUCTURE

The Council's approved and actual establishment at the year end was:

	2016	2015
Operations staff		
Operations management	1.0	1.0
Operatives	8.0	8.0
Total operations staff	9.0	9.0
Corporate management	-	-
Corporate support	4.5	3.5
Town Clerk	1.0	1.0
Total numbers:	14.5	13.5
Full time equivalents	14.5	13.5

11 SECTION 137 EXPENDITURE

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend, in any single year, up to a specified product per head for each registered elector in Malvern Town, on activities and projects which are not authorised specifically by any other statute. All such expenditure must be declared by the Council to be for the benefit of all or some of the inhabitants of the Town.

	2016	2015
Annual product per head	£7.36	£7.20
Number of registered electors	23,295	22,968
Maximum permissible amount under section 137	171,451	165,370
Expenditure during the year comprised the following:		
Remembrance observation	471	465
Other grants and donations	21,550	23,919
Citizen's Advice Bureau Grant	15,000	13,000
Community Action Grant	10,900	10,900
	47,921	48,284

12. PUBLICITY

The Local Government Act 1986 requires the Council to disclose expenditure on publicity. Gross expenditure on publicity and advertising during the year was as follows:

	2016	2015
Public consultation	75	115
Council Newsletter	1,956	1,497
Statutory and public notices	159	203
Availability of grants	165	160
Neighbourhood Plan Publicity	4,563	1,413
Events Publicity	1,114	-
Employment Vacancies	3,250	1,470
	11,282	4,858