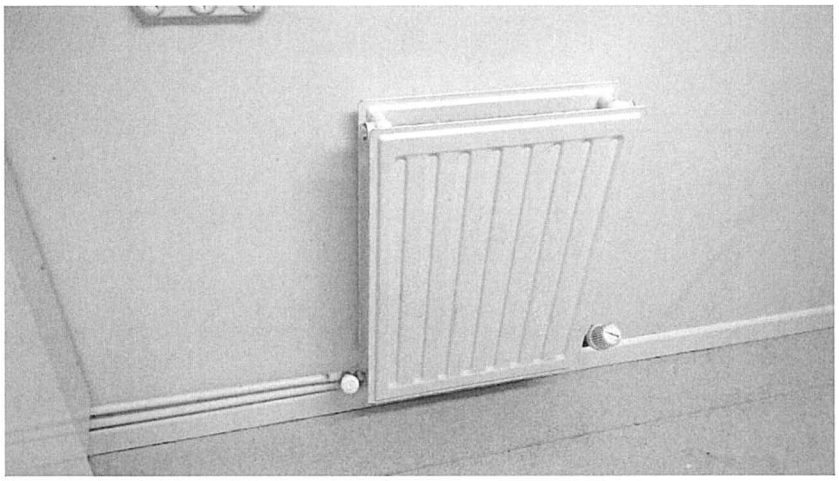
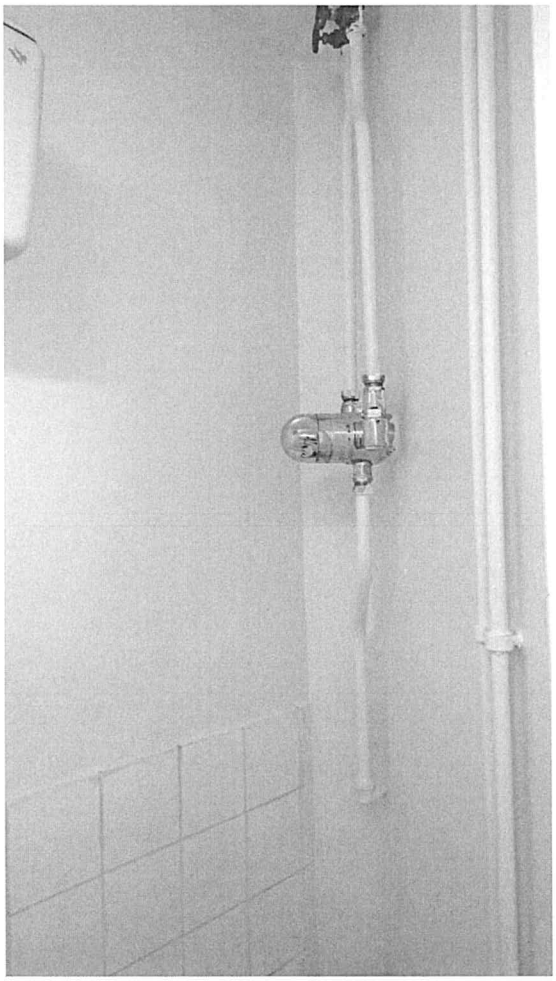
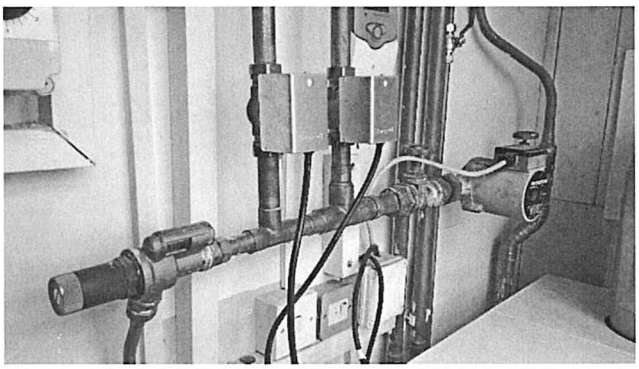


10. Typical steel panel radiator with TRV's.

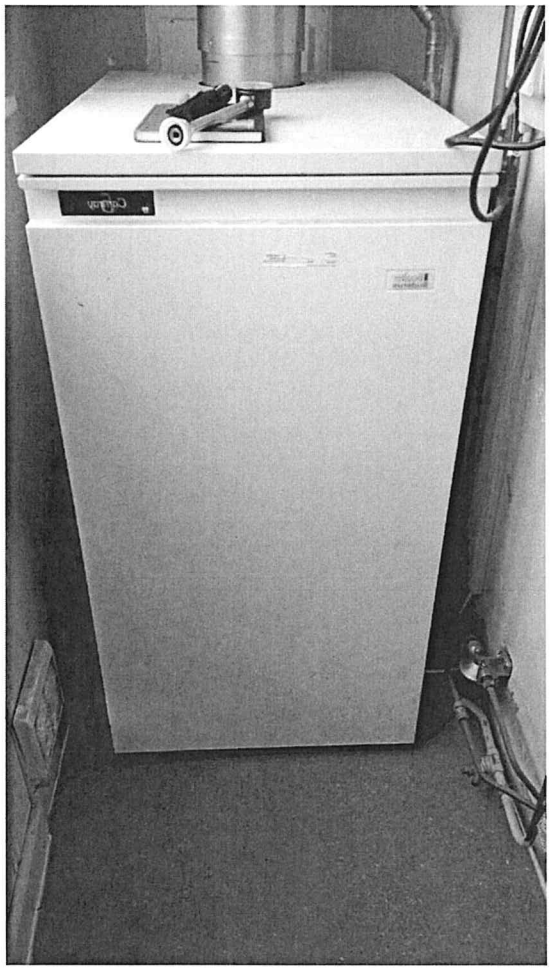
Main Pavilion



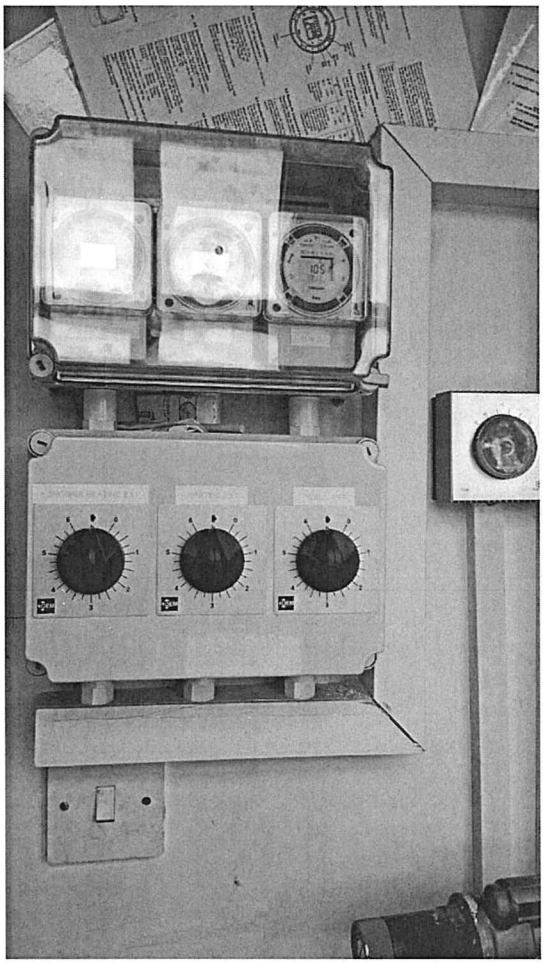
1. Common TMV.



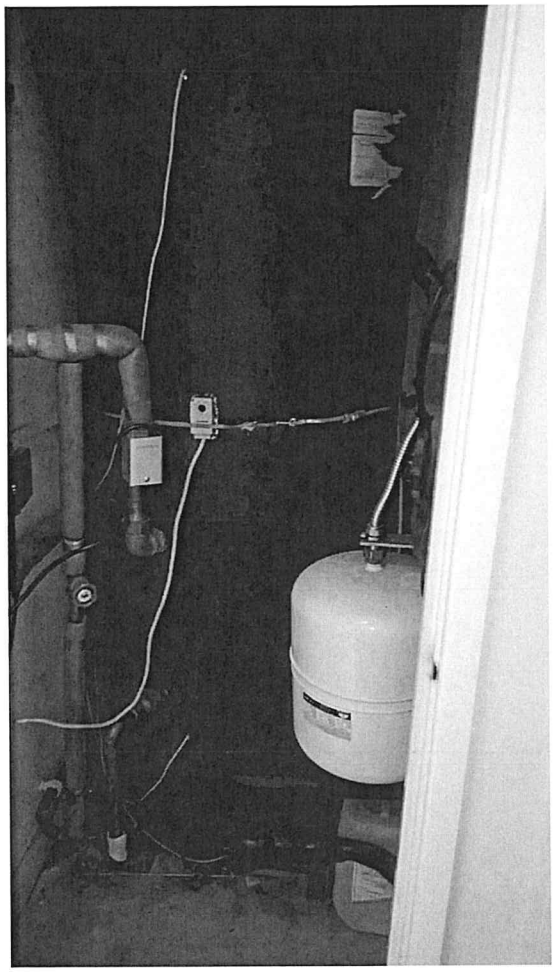
2. Control valves and pump.



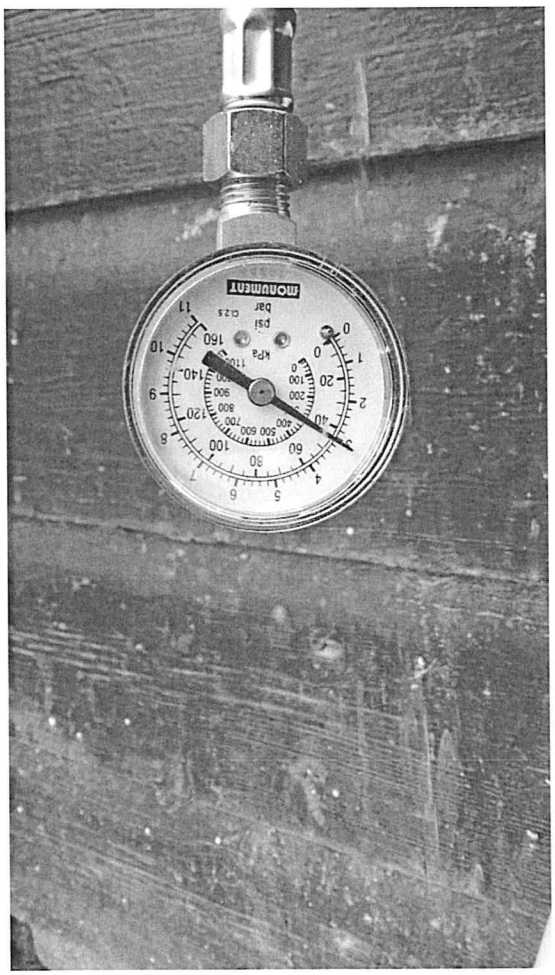
3. Existing Boulter boiler 50kw.



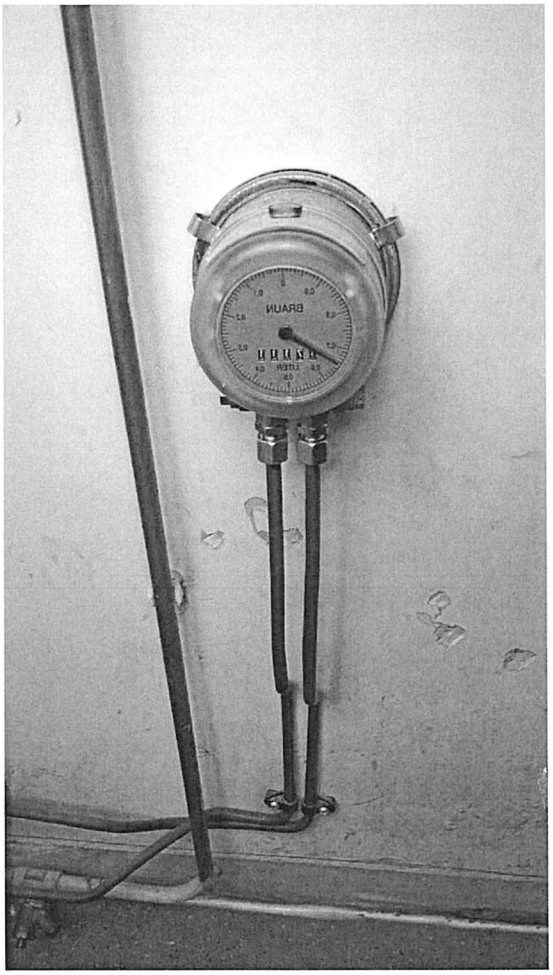
4. Heating & Hot Water controls.



5. Hot water cylinder with solar.

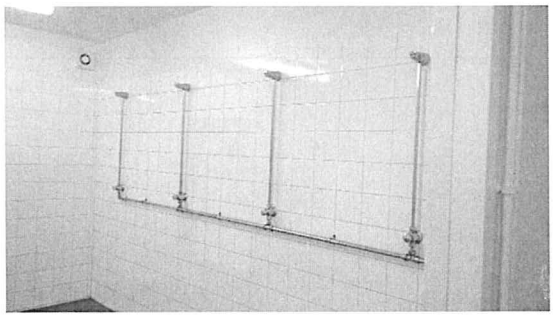


6. Mains water pressure to site.

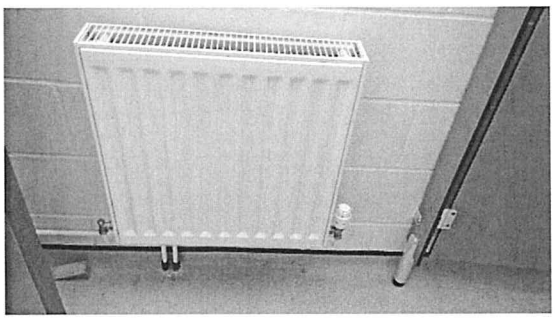


7. Oil supply meter.

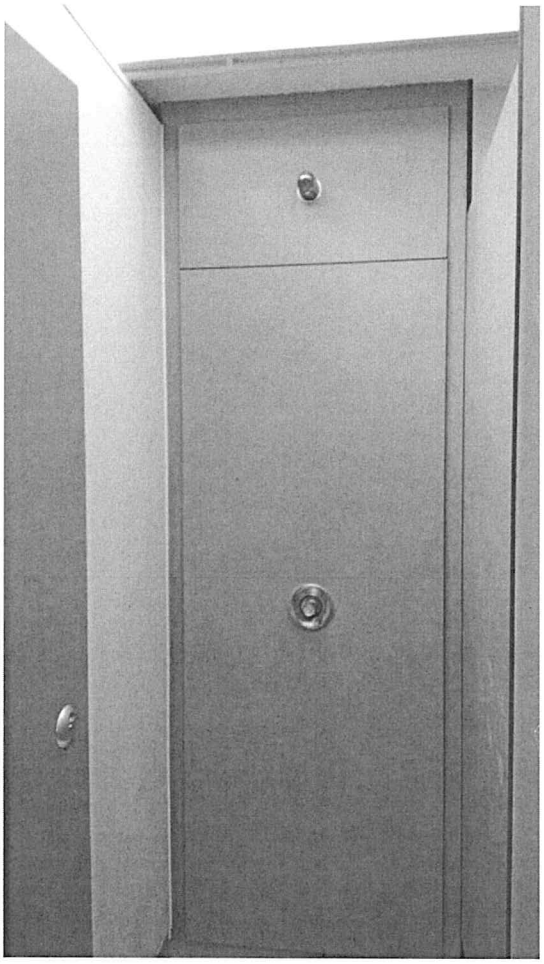
8. Pavilion building.



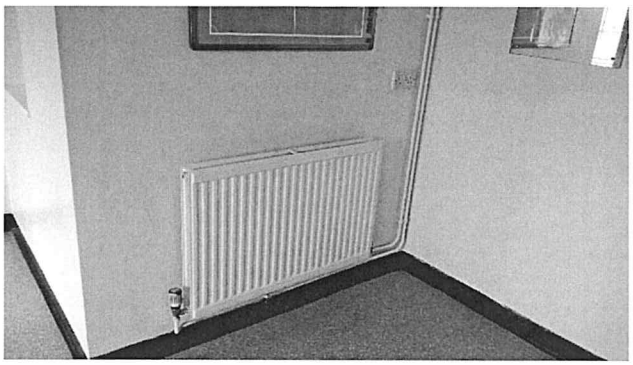
9. Typical shower arrangement with common TMV.



10. Typical steel panel radiator with TRV.



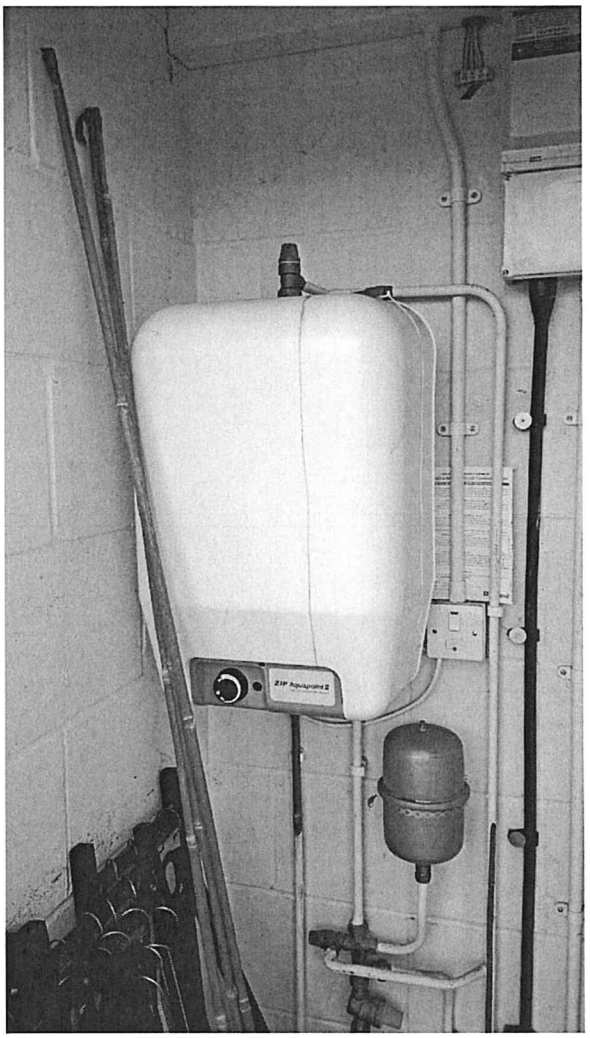
11. Typical shower arrangement.



12. Typical steel Panel radiator.

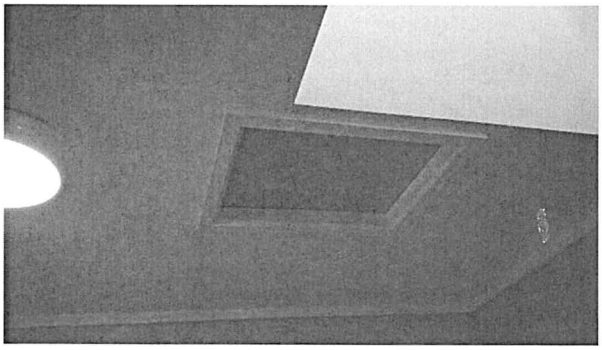
Bowls Pavilion

1. Existing failed ZIP unvented water heater.



2. Existing failed ZIP unvented water heater.

Sparhawk Park

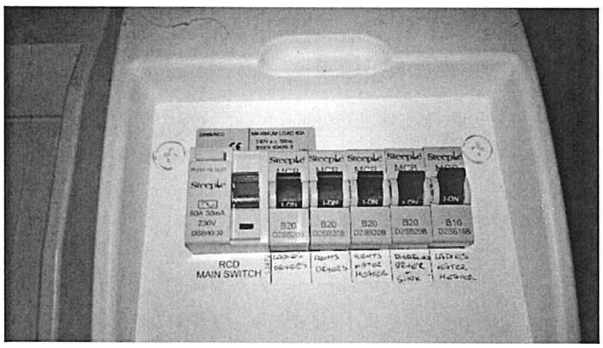


1. Access to potential water tank.

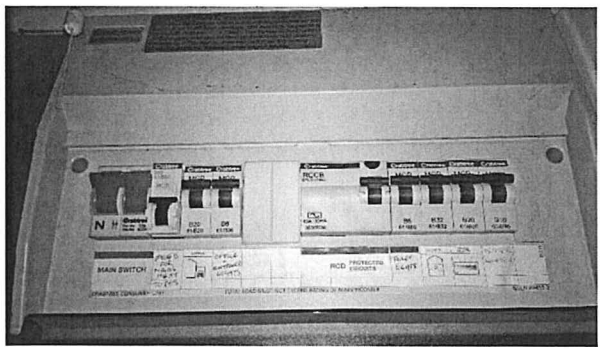
2. Buildings.

3. Buildings.

4. Disabled WC.

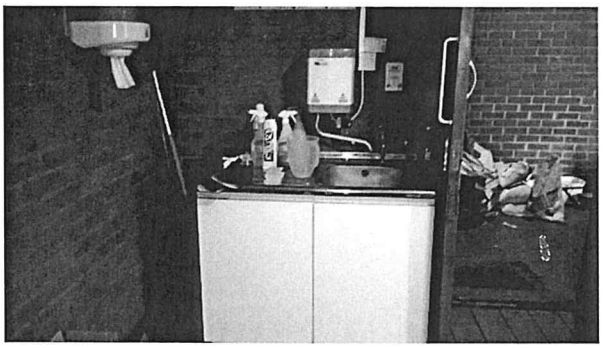


5. Electrical Distribution board.



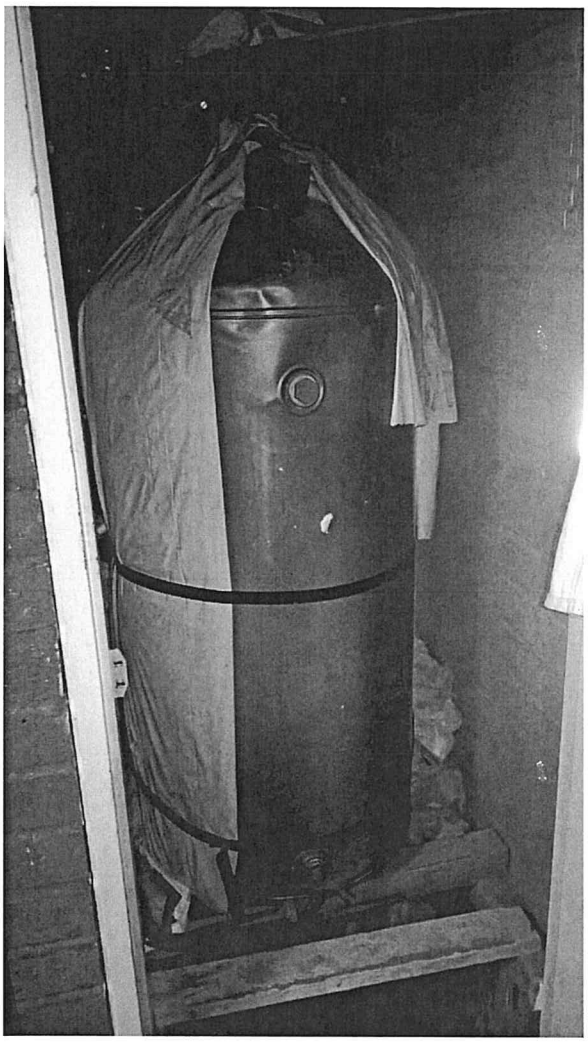
6. Electrical distribution board.

7. Electrical meter cupboard.

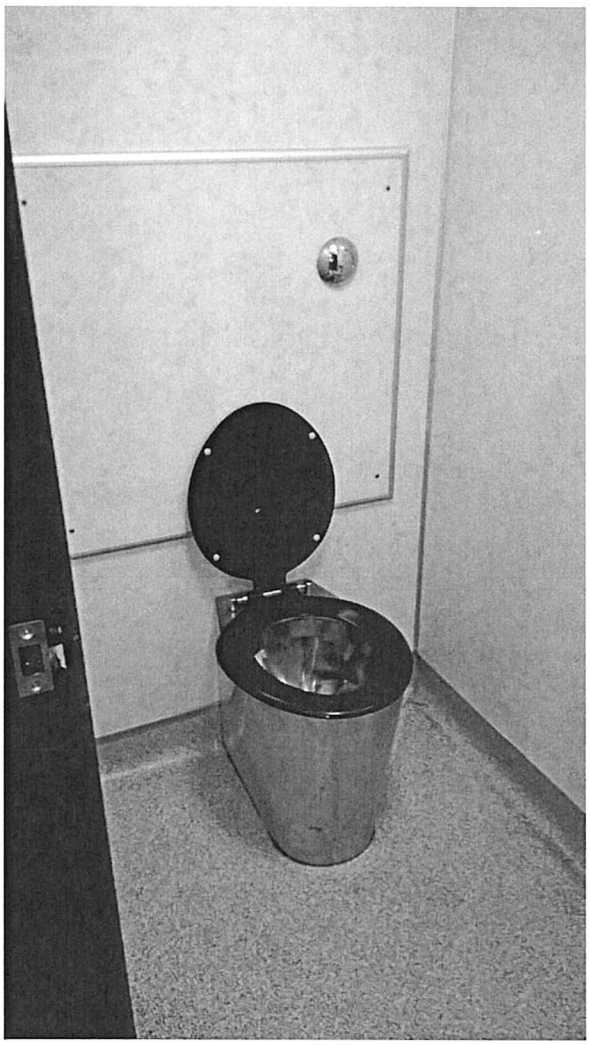


8. General over sink water heater.

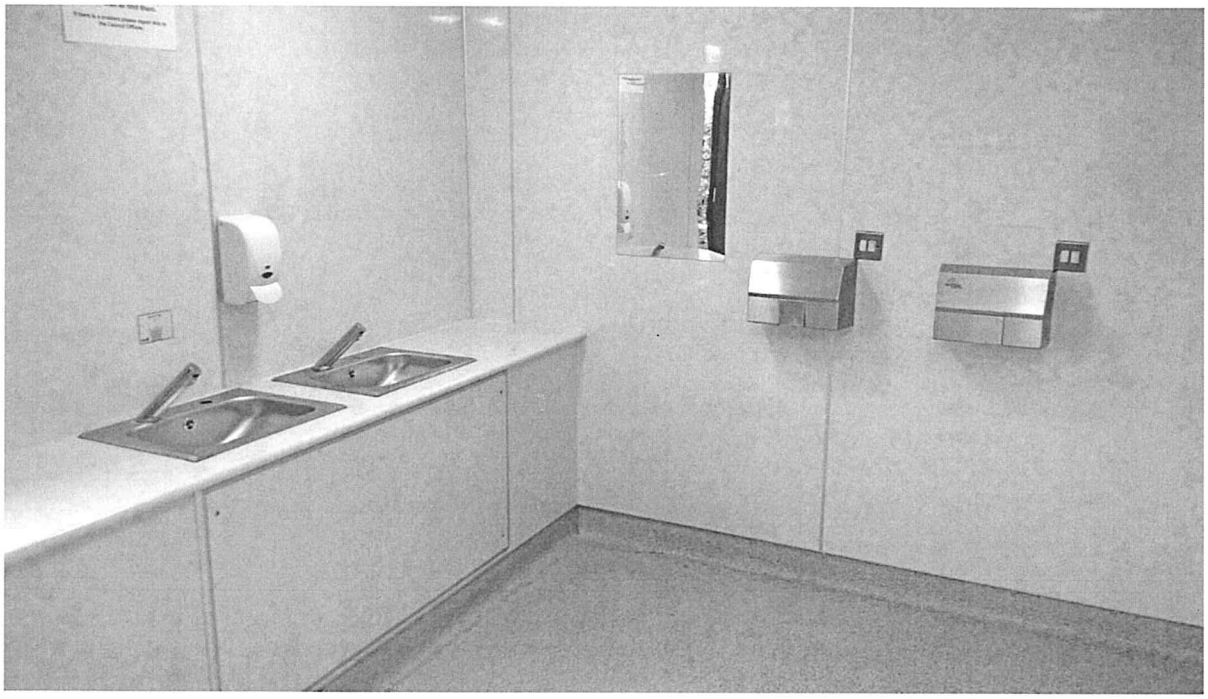
9. Probable incoming water supply.



10. Redundant copper hot water cylinder.



11. Typical WC 2.



12. Typical WC.

13. Urinal cistern.

Accounting Solutions
from DCK Beavers Ltd

Mrs June Hunt, Clerk to the Council
Sprowston Town Council
Sprowston Diamond Centre
School Lane
Sprowston
Norwich
NR7 8TR

7th February 2017

Dear June

Thank you for the opportunity to meet with yourself and Sue, on the 2nd February 2017, so that we could discuss the proposed project to redevelop the Sprowston Diamond Centre and the VAT implications involved in such a large project. I would like to summarise and clarify the advice that I gave on our visit. Also thank you for providing such clear and precise information as it made it far easier to come to a more informed opinion.

The situation, as I understand, is that the Council is looking to redevelop the Sprowston Diamond Centre, and this will include a new Sports Hall. The anticipated cost would be in the region of £1.5m (excluding VAT - £300k). The cost is to be funded by a loan from PWLB, together with use of some of the Council's reserves. The concern was raised as to whether the large amount of VAT could be recovered or might the Council be in danger of breaching the VAT Partial exemption and the De Minimis limit this year and would therefore be required to repay all the VAT reclaimed on Exempt activity.

For clarification I have briefly outlined below the VAT Partial Exemption rules and the De Minimis limit. Parish and Town Councils have been given certain dispensation when it comes to reclaiming VAT.

1) VAT is fully recoverable on costs related to areas producing VATable income.

2) VAT can be reclaimed on Non-Business activities (which includes Statutory obligations. e.g. Allotments) and anything not producing income (e.g. Play Areas).

3) On activities which generate exempt income, however, VAT is only recoverable if it (the VAT) does not exceed £7,500 (known as the 'de-minimis' limit) in any one financial year. If the de-minimis limit is exceeded then the **full** amount of VAT claimed on these activities must be repaid to HMRC not just the excess over £7,500.

However, when the Sprowston Diamond Centre was purchased from Norfolk County Council, Sprowston Town Council decided to Opt to Tax the centre and therefore has been charging VAT on all income from the Centre, thus making all the income from the Centre VATable. Therefore, as per point 1) above, the VAT would be **fully recoverable** on the costs relating to the redevelopment of the Sprowston Diamond Centre.

I would advise that, before the work actually begins, you write to your local VAT office and inform them that there will be a large increase in your quarterly VAT returns and the reasons for the sudden rise. Therefore when the first high return is received by them there should be no reason to put the refund on hold and delay the repayment whilst they investigate the sudden spike, as they have the information already.

On other matters we reviewed the other income streams from the other cost centres and how they were handled with regards to VAT. With two minor changes and one correction, they were quite correct.

Unit 1, Uffcott Farm, Uffcott, Swindon, Wiltshire, SN4 9NB
Tel: 01793 739110 Fax: 01793 731550
Web: www.dckbeavers.co.uk

DCK Beavers Limited, Registered office as above. Registered in England No. 3832919

Parks: all the differing sports income was standard rated and vatable. This is correct as the clubs are not able to meet all the conditions of the 10 Block Booking rules (which would have made the income exempt), as some of their matches were more than the 14 days apart. Consequently standard-rating of this income is perfectly correct.

Allotments: Allotment Rental should be not be coded as Exempt or Zero rated but Outside The Scope (of VAT) - this is classified as T9 on Sage. See point 2) above.

Cemetery: As with Allotments the income should be not be coded as Exempt or Zero rated but Outside The Scope (of VAT) – again this is classified as T9 on Sage. This is because it is a Statutory obligation. However one exception is the charge for Memorial Plaques (Garden of Remembrance) - this is a Vatable supply

With regards to CIL payments, we recommend that, when received these be accounted for on the balance Sheet, not directly to Income. Only when the CIL is used (i.e. is expenditure) should an equivalent amount be transferred from the Balance Sheet to Income. Any balance at the year end is treated as a Creditor (actually Deferred Income but the accounting effect is the same). As you are aware CIL must be used within 5 years and therefore I would suggest that you create a new account each year so that you can keep a tab on it and ensure that the earliest receipts are used first, and before the expiry limit.

Just to summarise, with regards to the proposed development, as the building has been Opted to Tax you are able to reclaim all the VAT on the project. As to your VAT handling for the rest of the accounts, it is to be commended.

If I can be of any further assistance then please give me a call. Please find enclosed our invoice for your kind consideration.

Yours sincerely

Derek R Kemp
Accounting Solutions
from DCK Beavers Ltd

Enc

JHunt

From:	Stacy Cosham <stacy.cosham@Broadland.gov.uk>
Sent:	30 January 2017 10:58
To:	Scrutiny
Subject:	Overview and Scrutiny Committee | Work Programme Survey
Attachments:	Survey Parishes.docx

We want to hear your views!

The Overview and Scrutiny Committee will be holding a workshop in April to identify items for their next work programme. We would like to hear what you feel the Committee could consider as part of those discussions.

A little bit about what Overview and Scrutiny is:

Overview and Scrutiny is central to the council's decision making process and has two main roles.

1. The development and review of policies for a wide range of subjects and services.

2. The critical examination of the council's performance and effectiveness of its decisions.

The Overview and Scrutiny Committee looks into areas of local concern, it recommends improvements the council can make to ensure quality of life is improved for all. The main tasks of the Committee are:

- **Performance Monitoring** - We have to meet corporate priorities set out in the Broadland Business Plan and report against those indicators. Scrutiny can examine any aspect of our performance, including services that we deliver through partnerships with other organisations.

- **Holding the Cabinet to Account** - Decisions made by the Cabinet but not yet put into practice can be reviewed by the Overview and Scrutiny Committee and challenged.

- **Policy review and development** - Overview and Scrutiny can propose new policies or review existing policies and recommend changes to the Cabinet.

- **External Scrutiny** - Any issue directly affecting Broadland residents can be scrutinised by the committee, including services provided by another organisation

The programme of reviews runs between June and April. The Committee's workshop will discuss potential topics put forward by Councillors, Parish/Town Councils and residents. These suggestions will be shortlisted to two or three for inclusion on the work programme.

We would appreciate your feedback by **Friday 24 March 2017** either by post to Thorpe Lodge or email scrutiny@broadland.gov.uk

Please pass this to anyone on the parish/town council who you feel would like to respond.

Stacy Cosham: Overview and Scrutiny Research Officer (Mon & Tues)
01603 430408 stacy.cosham@broadland.gov.uk
Broadland District Council Thorpe Lodge, 1 Yarmouth Road, Norwich NR7 0DU
@BroadlandDC

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Sprowston Town Council
PLANNING APPLICATIONS – 22 February 2017

Broadland DC App.No.	Applicant	Location
2017/0104	United Business and Leisure Limited as location	Land South of Salhouse Road, Sprowston

Classification: Minor dwellings
Type: Full Permission

Description: Outline planning application for the erection of up to 380 residential dwellings (inc. Affordable Housing) with new vehicular, cycle and pedestrian access from Salhouse Road and new pedestrian and cycle access from Plumstead Road incorporating an emergency vehicular access. The provision of open space, sustainable urban drainage systems, associated landscaping, infrastructure and earthworks.

Broadland DC App.No.	Applicant	Location
2017/0072	Mr Grenville Bensley as location	23 Bracey Avenue, Sprowston, NR6 7LB

Classification: Minor dwellings
Type: Full Permission

Description: Erection of garage and new roof to neighbours existing attached garage

Broadland DC App.No.	Applicant	Location
2017/0107	Mr Neil Mace as location	55 Corbet Avenue, Sprowston, NR7 8HS

Classification: Minor dwellings
Type: Full Permission

Description: Single Storey Front, Side & Rear Extensions

Broadland DC App.No.	Applicant	Location
2017/0199	Mr Richard Birch as location	29 Blenheim Crescent, Sprowston, NR7 8AW

Classification: Minor dwellings
Type: Full Permission

Description: Single Storey Flat Roof Rear Extension

Broadland DC App.No.
2017/0038

Applicant
Mr Simon Linstead
as location

Location
12 Greenborough Road, Sprowston, NR7 9HQ

Classification: Minor dwellings
Type: Full Permission

Description: Change east facing hipped end over side extension by reducing the width and height of the ridge; extend flat roof to cover the portion uncovered by the reduced hipped end; alteration to original east facing hipped end by adding a gable end to allow for the retention of the rear facing dormer with a portion of the original hipped end retained to the eaves point below

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Broadland DC App.No.
2017/0201

Applicant
Mrs S McCallum
as location

Location
90 Cozens Hardy Road, Sprowston, NR7 8QG

Classification: Minor dwellings
Type: Full Permission

Description: Erection of 1.76m Fence to Front Boundaries (Retrospective)

Broadland DC App.No.
2017/0197

Applicant
Proclaimers
as location

Location
The Space, Roundtree Way, Sprowston, NR7 8SQ

Classification: Minor dwellings
Type: Full Permission

Description: Temporary Planning Permission for a period of 1 year to allow up to 8 Assembly & Leisure Events (Use Class D2) to take place alongside existing B1 & D1 Uses Permitted by Planning Permission 20121331

Sprowston Town Council **Payments** **Meeting Date: 22nd February 2017**

Gordon Barber Funeral Home

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
07/02/2017	Refund	Duplicated Payment Invoice 4783 :Paveley	157.00		157.00	1421

D C K Beavers Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
07/02/2017	TPC7397	Vat Consultation re Development SDC	1,201.10	240.22	1,441.32	1422

Ben Burgess

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
23/01/2017	412348	Service/repair on Gator A063KWA	2,171.66	434.35	2,606.01	1423
10/02/2017	413126	Discount of Labour on above Invoice.	- 124.99	- 25.00	- 149.99	
			2,046.67	**409.35**	**2,456.02**	

Burlingham Memorial Solutions

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
01/02/2017	168	Additional Letters:Lewis and Critten	250.80	50.16	300.96	1424

Calor Gas Limited

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
24/01/2017	28871338	Propane Cylinders	137.38	6.87	144.25	1425
07/02/2017	28937708	Propane Cylinders	137.38	6.87	144.25	
			274.76	**13.74**	**288.50**	

A.T.Coombes Associates Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
06/02/2017	1326	Remedial Tree Work:Milennium Loke	3,210.00	642.00	3,852.00	1426

Cozens (U.K.) Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
08/02/2017	2467	Streetlighting : January 2017	600.00	120.00	720.00	1427

Copy IT Digital Solutions

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
09/02/2017	8041699556	Photocopies:19/12/2016-31/01/2017	25.55	5.11	30.66	1428

CPS Petroleum

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
01/02/2017	7575605	4000 Litres Heating Oil	1,606.00	321.20	1,927.20	1429

East Anglian Watercooler co.

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
31/01/2017	109646	Bottled water and cups	39.70	7.94	47.64	1430

ESPO

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
23/01/2017	4313718	Refuse/Bin Liners,Cutlery,Photocopy Paper.	135.46	27.10	162.56	1431

Harveyson Haulage Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
31/01/2017	33904	Cem; cess pit emptying January 2017	107.00	21.40	128.40	1432

Intouch Systems

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
31/01/2017	618558	Hosted Exchange 01/03/2017-01/04/2017	60.00	12.00	72.00	1433
02/02/217	618623	Office Internet February 2017	40.00	8.00	48.00	
			100.00	**20.00**	**120.00**	

Moviola Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
07/02/2017		Bridget Jone,s Baby	106.25	20.25	126.50	1434

RoadArt Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
08/02/2017	2463	Parking Bay Markings:Preschool Car Park	495.00	99.00	594.00	1435

Taurus Monitoring Limited

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
01/02/2017	1185	Legionella Monitoring September 2016	725.08	145.02	870.10	1436

Total Gas & Power Limited

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
05/01/2017	141630142/17	STC:24/10/2016-01/01/2017	661.57	132.32	793.89	1437
05/01/2017	141630131/17	STC Floodlights:24/10/2016-03/01/2017	26.86	1.35	28.21	
05/02/2017	143356922/17	STC Floodlights :02/01/2017-31/01/2017	10.51	0.53	11.04	
05/02/2017	143356933/17	STC :04/10/2016-31/01/2017	305.60	61.11	366.71	
			1,004.54	**195.31**	**1,199.85**	

Invoice Date	Invoice No.	Vivid Laminating Technologies Ltd Details	Net	VAT	Amount	BACS
02/02/2017	348877	Laminating Pouch	9.22	1.84	11.06	1438
		TOTAL OF INVOICES	**12,094.13**	**2,339.64**	**14,433.77**	Trf 265
	Transfer:	STC Drawings a/c to Salaries a/c				Trf 265
	Transfer:	STC Drawings a/c to Petty Cash Imprest a/c	-	-	-	
			12,094.13	**2,339.64**	**14,433.77**	
	Transfer:	STC General a/c to STC Drawings a/c			**14,433.77**	Trf 265

....

Councillor Councillor Town Clerk

Sprowston Town Council **Direct Debits** **Meeting Date:** **22nd February 2017**

Anglian Water Co.uk

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
23/01/2017	101920049	Recreation Ground:26/10/16-23/01/2017	1,212.28		1,212.28	
23/01/2017	147008429	Diamond Centre:02/11/2016-23/01/2017	211.34		211.34	
			1,423.62		**1,423.62**	

British Gas Co Uk

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
08/02/2017	977197314	STC:Gas 08/11/2016-06/02/2017	2,063.07	412.61	2,475.68	

PHS Group

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
25/01/2017	64597839	Waste Collect./Sanitory disposal.Mar/May2017	76.05	15.21	91.26	
25/01/2017	64597840		76.05	15.21	91.26	
25/01/2017	64597841		247.10	49.42	296.52	
			399.20	**79.84**	**479.04**	

Total Gas & Power

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
09/02/2017	144082559/17	Streetlighting 01/01/2017-31/01/2017	2,919.95	583.99	3,503.94	

Veolia Enviromental Services

Invoice Date	Invoice No.	Details	Net	VAT	Amount	BACS
31/01/2017	SIO1075699	All sites skip hire January 2017	442.12	88.42	530.54	

	Net	VAT	Amount
Total Direct Debits	**7,247.96**	**1,164.86**	**8,412.82**

Sprowston Town Council **Barclaycard Payments** **Meeting Date:** **22nd February 2017**

Amazon U.K.

Invoice Date	Invoice No.	Details	Net	VAT	Amount
09/01/2017	8150733	Mobile Phone Cases	12.47	2.5	14.97

Barriers Direct

Invoice Date	Invoice No.	Details	Net	VAT	Amount
30/01/2017	86882	Round Steel Bollards	110.88	22.18	133.06

Direct 365 Online Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount
31/01/2017	100047335	Baby Changer:Wall Mounted	225.00	45.00	270.00

Homebase

Invoice Date	Invoice No.	Details	Net	VAT	Amount
30/01/2017	90020059	Cement	19.63	3.93	23.56

Makro Wholesalers

*	Invoice Date	Invoice No.	Details	Net	VAT	Amount
	06/02/2017	826841	Biscuits,Milk,Harpic,Dishwash.Tabs	79.83	4.20	84.03

Maplin Electronics

Invoice Date	Invoice No.	Details	Net	VAT	Amount
01/02/2017	NHO76471	Digital Thermometer	16.66	3.33	19.99

Progress Fuels

Invoice Date	Invoice No.	Details	Net	VAT	Amount
30/01/2017	430-52797	Unleaded Fuel	76.68	15.33	92.01

Screwfix Direct Ltd

Invoice Date	Invoice No.	Details	Net	VAT	Amount
04/01/2017	A2927322963	Pegler Float,Knife	6.80	1.35	8.15

Total of Payments	**547.95**	**97.82**	**645.77**

Due by Direct Debit 28th February 2017

* Due by Direct Debit 28th March 2017