

STAPLEHURST PARISH COUNCIL

STATEMENT OF ACCOUNTS

for the year ending
31st MARCH 2019

(Subject to Audit)

Income and Expenditure Account
Balance Sheet and
Supporting Statement

Mrs DA Jenkins
Deputy Clerk & Finance Officer
Parish Office, Village Centre
High Street
Staplehurst
Kent
TN12 0BJ

STAPLEHURST PARISH COUNCIL

Income and Expenditure Account for the year ended 31st March 2019

2017/2018		2018/2019
	INCOME	
139,400.00	Parish Precept	145,000.00
25,711.50	MBC S106/CIL	0.00
9,335.00	MBC Parish Services Grant	9,370.00
500.00	KCC Community Project Grants (Traffic Survey)	400.00
3,235.00	Other Grants & Donations (Wimpey Field Trees)	50.00
620.75	Other Income (VCT bin, electricity, JFMC rent, cartridges, insurance pay out)	382.90
246.40	Christmas Lights Project donations	0.00
200.00	Community Warden Men's Shed Grant	0.00
40.05	Interest on investments	92.92
<u>179,288.70</u>	TOTAL INCOME	<u>155,295.82</u>
	EXPENDITURE	
91,045.82	General Administration (Parish Office staff, utilities, equipment, insurance, subscriptions, training, meetings & travel, publicity & website, Village Update, stationery, postage, council tax, rent, hall hire)	86,418.23
5,416.60	Office Equipment	0.00
26,710.00	Capital Projects (Wimpey Field footpath)	2,100.00
2,235.00	Donations (PCC, WI, Youth Club, CAB, CCDA, Air Ambulance, Samaritans, TN Live Music Festival, Friends of Five Acre Wood School, Men's Shed, RBL)	2,084.04
6,697.68	Street lighting, furniture, repairs, planters, & caretaker	17,657.03
1,575.18	Playscheme	1,910.00
10,048.98	Jubilee Sports Field & Skatepark Maintenance	17,348.44
9,046.50	Youth Club (Maintenance of site, KCC Lease/Purchase & Youth Leader)	5,470.00
2,871.08	Surrenden Playing Field & Trees	3,465.16
5,166.99	Churchyard maintenance	7,483.07
1,704.26	Christmas Lights	1,678.04
3,478.00	Professional Consultant Fees (Traffic survey, Footpath KM312 & SF lease renewal legal fees)	3,654.80
8,474.89	Public Convenience maintenance	8,489.08
9,711.00	Street Sweeping Staplehurst	8,964.00
9,536.27	Wimpey Field Maintenance (Trees, water butt, mowing, Bio-blitz event)	1,938.40
6,900.00	Local Government Pension Costs	6,900.00
46.99	SEHT (Hall hire, stationery)	127.85
569.39	Third Party Expenditure	0.00
<u>201,234.63</u>	TOTAL EXPENDITURE	<u>175,688.14</u>
(21,945.93)	Balance of Income/Expenditure	(20,392.32)
<u>152,427.86</u>	Balance brought forward from previous year	<u>130,481.93</u>
<u>130,481.93</u>		<u>110,089.61</u>

Balance Sheet as at 31st March 2019

31/03/2018		31/03/2019
	LONG TERM ASSETS	
0.00	None (see supporting statement below)	0.00
	CURRENT ASSETS	
2,366.98	VAT Recoverable	2,381.15
130,220.92	Cash in Hand	107,708.46
132,587.90		110,089.61
	CURRENT LIABILITIES	
(2,105.97)	Creditors (unbanked cheques)	0.00
(2,105.97)		0.00
130,481.93		110,089.61
	REPRESENTED BY:-	
79,655.09	GENERAL FUND	60,296.77
	<u>Ongoing Parish Project Reserves:-</u>	
10,000.00	Allotment land purchase fund	10,000.00
10,000.00	Fund for Outside Works	10,000.00
16,500.00	Surrenden Playing Field Project	16,500.00
12,572.57	Wimpey Field Open Space	6,572.57
434.00	Balance c/fwd. for future budget	5,400.00
49,506.57		48,472.57
	RESERVES held on behalf of others	
900.00	Rural Warden Alcohol Project	900.00
53.83	Rural Warden Winter Project	53.83
366.44	Rural Warden Youth Club Project	366.44
1320.27		1320.27
130,481.93		110,089.61

Supporting Statement to the accounts

LONG TERM ASSETS

Assets have been treated as an expense item at the time of purchase for accounting purposes. As at 31.03.2019 the following assets were held: -

COMMUNITY ASSETS

Jubilee Field (Freehold)	Nil
Land between west side of High Street & Chestnut Ave., Staplehurst (Freehold)	Nil
Land north east of Bell Lane, Staplehurst (Freehold)	Nil
Land south side of Marden Road opp. North Down, Staplehurst (Freehold)	1.00
Lease purchase of Youth Club land from KCC	11,400.00
Oliver Road Open Space (Freehold)	Nil

BUILDINGS (insured replacement value)

Jubilee Pavilion	633,879.35
Surrenden Pavilion	9,067.02
Bell Lane Toilets (leasehold)	86,578.64

OTHER ASSETS

As listed on the Asset Register 31.03.2019 held at The Parish Office	306,901.41
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LEASES - As at 31st March 2019 the following Leases were in operation: -

Lessor	Purpose	Rent	Expiry
Maidstone Borough Council	Bell Lane Toilets	Peppercorn	2028
Maidstone Borough Council	Surrenden Playing Field	80.00	2019
Kent County Council	Youth Club Land Lease & Purchase	850.00	2050
Staplehurst Parish Council	Jubilee Field Management	5.00	2035
Trustees of Jubilee Field	Lease of land for Guide Centre	5.00	2088

Surrenden Playing Field – The Lease from Maidstone Borough terminating on 31st March 2019 is being renegotiated and a new 125-year lease is being formalised.

Youth Club Land - The Lease from Kent County Council for the Youth Club Land includes an Option to Purchase at any time within the term of the Lease. Each year £850 is paid to Kent County Council of which £250 represents rent and £600 represents capital towards the purchase of the land in 2050 at the agreed purchase price of £30,000 plus adjustment for rpi. As at 31st March 2019 a total of £11,400 towards the purchase price had been paid.

Parish Office Lease – Agreement had been reached for a new lease for the rental of Rooms 1, 2, 3 and 8 at Staplehurst Village Centre for a term of 3 years from 1st November 2007 at a combined annual rent of £4,200. In early 2014 an additional room was agreed to be rented for Staplehurst Society historical work at an additional £150 per annum. Completion of the legal paperwork at 31.03.2019 remained outstanding so the existing terms of the lease run on.

EAR-MARKED RESERVES & ONGOING PROJECT BUDGETS

- General Fund – Parish Councils are unable to borrow money without Government approval, which can be time-consuming to obtain. The sum of £19,358.32 was used from the General Fund, making a new total of £60,296.77, to cover exceptional items of expenditure incurred and to fund the 2018-2019 budget deficit arising from the decision to keep the 2018-2019 precept at a modest level.
- Parish Projects – The Council has set aside funding towards four projects in the parish so has ear-marked funds towards these; the re-establishment of Allotment provision, a fund for Outside Works, maintenance of Oliver Road Open Space (Wimpey Field) on land gifted by Taylor Wimpey and works at Surrenden Playing field to further upgrade the paths.
- Balance c/fwd. for future budget - The sum of £5,400.00 has been carried forward to settle committed funds for the repainting of the Skatepark, a donation to the Men’s Shed project and outstanding website and auditing fees for 2018-2019.
- Rural Warden Rural Community Alcohol Project – The £900 fund is held on behalf of the Rural Warden who aims to reduce anti-social behaviour related to alcohol within our rural community. No movements occurred during the financial year.
- Rural Warden Winter Warmer Project – The reserve of £53.83 is held on behalf of the Rural Warden to assist local elderly and vulnerable people to keep warm in cold weather. No movements occurred during the financial year.
- Rural Warden Youth Club Project – The reserve of £366.44 is held on behalf of the Rural Warden to improve the Youth Club facilities. No movements occurred during the financial year.

SECTION 137 PAYMENTS - Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £7.86 per elector for the benefit of people in the area, on activities or projects not specifically authorised by other powers. Electoral Roll stood at 4,659 resulting in a limit of £36,619.74. The Council spent £8,964.00 on Street Sweeping and £2,084.04 on donations.

ADVERTISING AND PUBLICITY – The Parish Council published three Newsletters and the 2017-18 Annual Report of the Parish Council. These were distributed to every household in the parish. The total cost of these was £1,583 for printing, plus some additional costs for postage and stationery to outlying areas amounting to £516.85.

PENSIONS - For the year ended 31st March 2019 the Parish Council paid £6,900 into the Local Government Pension Scheme following exit on 28th February 2017. Payment of this annual sum will terminate in 2022. The Employer’s contributions for eligible staff into a Workplace Pension Scheme (NEST) were 8% of payroll.

Signed.....
Chairman, Staplehurst Parish Council

Signed.....
Responsible Financial Officer

Signed.....
Mr T Kendrick, Internal Auditor