



# **CREWKERNE TOWN COUNCIL**

## **INCOME & EXPENDITURE**

### **ACCOUNT**

**&**

### **BALANCE SHEET**

**2017 / 2018**

# **CREWKERNE TOWN COUNCIL**

## **ACCOUNTS**

**2017 / 2018**

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## INTRODUCTION

The Town Council is required:

\*to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has responsibility for the administration of those affairs. In this Council, the Town Clerk is the Responsible Financial Officer (RFO).

\*to manage its affairs to secure economic, efficient and effective use of resources and to safeguard its assets.

The RFO is responsible for the preparation of the Council's Statement of Accounts which, in terms of the CIPFA/NALC Code of Practice on Town and Parish Council Accounting (the code), is required to present fairly the financial position of the Council at the accounting date and its income and expenditure for the year ended 31 March 2018.

In preparing this Statement of Accounts, the RFO has sought to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent and comply with the code. The RFO has also kept proper accounting records which are up to date, and in accordance with requirements by the Audit Commission the Council has undertaken a review of the measures for the prevention and detection of fraud and other irregularities.

The Council's financial accounts for the year ended 31 March 2018 are set out on the following pages with explanatory notes where required. These accounts include figures for the Town Council. The accounts are prepared under regulations of the Accounts and Audit (England) Regulations 2011 and published subject to External Audit.

Signed..........Date.....21/5/18.....

**Peter Davidson**  
**Town Clerk & Responsible Financial Officer**

Signed..........Date.....21.5.18.....

**Mayor of Crewkerne**

These accounts have been approved by resolution of the Town Council at the meeting held on 21<sup>st</sup> May 2018.

Crewkerne Town Council  
Town Hall,  
Market Square,  
Crewkerne, Somerset, TA18 7LN

**CREWKERNE TOWN COUNCIL**  
**INCOME & EXPENDITURE ACCOUNT**  
**&**  
**BALANCE SHEET**

**2017 / 2018**

**AUDITOR'S REPORT**  
**to the Members**  
**of CREWKERNE TOWN COUNCIL**

The auditor's report will appear here in due course.

The Auditor is based at PKF Littlejohn LLP, 1 Westferry Circus, London E14 4HD.

## INCOME & EXPENDITURE ACCOUNT

Year Ended  
31/03/2017

Year Ended  
31/03/2018

### INCOME

1,344.71	Aqua Centre	8,563.85	Pg 10
294.25	Allotments	294.25	
834.46	Bank Gross Interest	457.72	
25,288.96	Cemetery re-imbursement from JBC excluding Salaries	13,780.59	
3,198.84	Events	266.00	Pg 12
6,257.86	George Reynolds Centre	297.38	Pg 12
23.39	Grounds Maintenance	4,052.19	Pg 11
8,601.22	Henhayes Car Park	7,960.53	
4,405.79	Insurance Claim Refund	839.89	
111.20	Miscellaneous	249.99	
316,523.00	Precept	430,805.00	
25,020.00	Central Government Grant Allocation	8,380.00	
71,865.00	Projects	22,800.01	Pg 12
27,318.14	Salaries & Wages Re-charged	30,630.60	
4,369.44	Town Hall	5,223.79	Pg 11
2,758.00	Transferred Services from SCC/SSDC	1,738.00	Pg 11
6,620.02	Victoria Hall	7,464.39	Pg 11
2,948.34	War Memorial Commemoration Trust	2,926.98	
<hr/> 507,782.62 TOTAL INCOME <hr/>		<hr/> 546,731.16 <hr/>	

### EXPENDITURE

22,483.21	Aqua Centre	23,123.20	Pg 10
25,106.45	Cemetery Administration & Maintenance	14,185.23	
5,862.69	Events	940.33	Pg 12
38,462.63	General Administration	40,439.50	Pg 10
4,207.80	George Reynolds Centre	8,145.97	Pg 12
11,200.00	Grants	6,012.00	Pg 11
54,485.68	Grounds Maintenance	41,941.37	Pg 11
38,293.00	Joint Burial Committee	39,581.00	
99,962.70	Projects	56,765.44	Pg 12
190,126.06	Salaries & Wages	200,490.86	
43,410.30	Town Hall	61,120.54	Pg 11
34,900.53	Transferred Services from SCC/SSDC	35,241.39	Pg 11
12,557.04	Victoria Hall	8,526.30	Pg 11
5,105.97	War Memorial Grounds	3,276.95	Pg 12
<hr/> 586,164.06 TOTAL EXPENDITURE <hr/>		<hr/> 539,790.08 <hr/>	
(78,381.44)	Net surplus/(deficit)	6,941.08	Pg 6

# CONSOLIDATED BALANCE SHEET

31/03/2017	As at		31/03/2018
		CURRENT ASSETS	
100,197.84	Investments	100,618.02	
2,472.75	VAT Recoverable	1,717.20	
16,097.24	Debtors	23,661.62	
9,489.72	Payment in Advance	3,388.26	
123,974.48	Cash in Hand & at Bank	135,980.24	
-----		-----	
252,232.03		265,365.34	
-----		-----	
252,232.03	TOTAL ASSETS		265,365.34
-----			-----
		CURRENT LIABILITIES	
12,528.14	Creditors	18,690.11	
488.74	Receipts in Advance	518.99	
		-----	
(13,016.88)			(19,209.10)
-----			-----
239,215.15	TOTAL ASSETS LESS CURRENT LIABILITIES		246,156.24
-----			-----
239,215.15	NET ASSETS		246,156.24
=====			=====
	Represented By:		
	Revenue Account Balance		
111,077.79	General Fund		110,767.31
128,137.36	Earmarked Reserves	Pg 10	135,388.93
	Capital Receipts Unapplied		
	Interest on Capital Receipts		
-----			-----
239,215.15			246,156.24
=====			=====
317,596.59	Opening Balance 01/04/2017		239,215.16
(78,381.44)	Surplus/(Deficit) for year	Pg 5	6,941.08
239,215.15	Balance as at 31 <sup>st</sup> March 2018		246,156.24

The above statement represents fairly the financial position of the authority as at 31<sup>st</sup> March 2018 and reflects its income and expenditure during the year.

Signed.....

Mayor

Date...21.5.18.....

.....

Responsible Financial Officer

.....21/5/18.....



## NOTES TO THE INCOME AND EXPENDITURE AND BALANCE SHEET

### 1. Statement of Accounting Policies

The general principles adopted in the preparation of these accounts are those recommended by the Chartered Institute of Public Finance and Accountancy applicable to Parish and Town Councils with a budgeted income for the year (and the two immediately preceding years) of less than £6,500,000 and more than £200,000. They are compiled on an accruals basis of accounting. This means that the amounts due to or from the Council in respect of the financial year but not settled at the year end are brought into the accounts. The amounts so included are actual or estimated for each line of income and expenditure and any difference between the actual figures and the estimates is reflected in the accounts of the following year.

### 2. Assets - land, buildings, vehicles, plant and equipment with a value of more than £100.

a.	At 31 <sup>st</sup> March the following assets were held:	Value £
	Town Hall & Victoria Hall	**1,890,000
	Enhayes Store	5,000
	Aqua Centre	**2,480,000
	Bus Shelters	12,447
	George Reynolds Centre	**980,000
	Town Hall/Victoria Hall Furniture/Equipment	20,672
	George Reynolds Centre Fixtures & Fittings	10,000
	West One Mosaic & Nameplate	20,135
	Civic Regalia	5,500
	'Crewkerne' Locomotive Nameplate	30,000
	Christmas Lights	11,100
	Christmas Lights Electrical Hardware	7,212
	Paintings/Works of Art	6,001
	Playground Equipment/Fencing	116,805
	Skatepark Equipment	81,100
	MUGA & Floodlighting	72,000
	Grounds Maintenance Vehicles & Equipment	57,354
	Open Spaces Machinery/Equipment	9,868
	Street Fixtures & Fittings including War Memorial Plaque	73,009
	Market Umbrellas/Gazebos	6,410
	Parcel Of Amenity Land at Bincombe Lane	16,332
	Enhayes Recreation Ground	*1
	Bincombe Nature Reserve	*1
	Barn Street Recreation Ground	*1
	Happy Valley	*1
	Southmead Crescent Playground	*1
	Pithers Court	*1
	CCTV Equipment	30,000
	<b>TOTAL ASSETS</b>	<b>5,940,951</b>

\*\*The basis of valuation of these assets is estimated actual value. (Re-Valued May 2007 except George Reynolds Centre valued December 2012) \*Community land at nominal value

#### Movements during the year

a.	During the year the following assets were added	Book Value £
	Open Spaces Machinery/Equipment	41,085
	Grounds Maintenance Vehicles & Equipment	1,901
	Town Hall/Victoria Hall Furniture/Equipment	142
	Street Fixtures & Fittings	4,938
	Market Umbrellas/Gazebos	421
	Play Equipment	34,273

	During the year the following assets were disposed of:	Book Value £
	Grounds Maintenance Vehicles & Equipment	1,350
	Street Fixtures & Fittings	2
	Market Umbrellas/Gazebos	544
	Play Equipment	200

## LEASES

At the year end the following leases were in operation

Leasor	Purpose	Annual Lease Payable	Year of Expiry
Ricoh Capital Plc	Ricoh Photocopier	838.28	2022
Carina Properties Ltd	Public Toilet Block	1.00	2070
South Somerset District Council	West St Storage Block	950.00	2019

## BORROWINGS

As at the close of business on 31st March 2018 the following loans were outstanding.

Lender	Rate	Amount £	Completion Date
Public Works Loan Board - Aqua Centre	Fixed 9.125%	9,155.93	October 2019

## DEBTORS

The figures indicated below include:

	£	£
Outstanding rent for George Reynolds Centre	3,450.00	
VAT claim for March 2018	1,717.20	
Outstanding Re-imbursement towards Cemetery maintenance	15,782.19	
Outstanding Town Hall Service Charge for SSDC	4,143.79	
Table Hire	20.00	
4 Victoria Hall bookings	265.64	
		<b><u>25,378.82</u></b>

The ages of these debts were:	No.	Value
Less than 3 months old	8	21,928.82
More than 3 months old	1	3,450.00

## PAYMENT IN ADVANCE

Unexpired agreement with Edge Designs Ltd	228.09	
Unexpired maintenance contract with Hoistaway	282.20	
Unexpired contract with PHS Group Plc	36.70	
Unexpired membership with Ellis Whittam Ltd	305.63	
Unexpired insurance with Ellis Whittam Ltd	19.39	
Unexpired insurance premium with WPS Insurance Brokers	160.83	
Unexpired insurance premium with WPS Insurance Brokers	808.30	
Unexpired agreement with Iris Business Software Ltd	164.63	
Unexpired agreement with Coomber Security Systems Ltd	66.50	
Unexpired agreement with South Somerset District Council	126.11	
Unexpired agreement with Somerset PFA	10.01	
Unexpired agreement with S W Comms	307.12	
Unexpired agreement with Atlantic Vision	7.66	
Unexpired agreement with Atlantic Vision	16.57	
Unexpired agreement with Everflow Ltd	450.99	
Unexpired agreement with Pear Technology Services Ltd	23.08	
Unexpired agreement with Society of Local Council Clerks	57.66	
Unexpired agreement with Society of Local Council Clerks	156.57	
Payment in advance to DVLA	160.22	
		<b><u>3,388.26</u></b>

## CREDITORS

Invoices for supplies received before the end of the financial year and payable within twelve months of the Balance

Sheet date totalled (*estimated)	£	£
1&1 Internet - Website	39.96	
Active Learning & Skills – Youth Service Provision	915.60	
Bradford – Grounds Maintenance	15.11	
British Gas Business – Town Hall Electricity	555.74	
British Gas Business- Victorial Hall Gas	7.98	
British Gas Business – Public Toilets Electricity	422.62	
British Gas Business – Happy Valley Floodlights Electricity	91.77	
C.K.Harwood & Sons Ltd – Aqua Centre repairs	105.86	
Displays UK Ltd – Office Equipment	69.98	



E.ON – Happy Valley Floodlights Electricity *	29.76	
EDF Energy Ltd – Happy Valley Streetlights electricity	44.97	
EDF Energy Ltd – Henhayes Streetlights electricity	10.79	
EDF Energy Ltd – Middle Path Streetlights electricity	11.75	
G.A.Helliar & Son Ltd – Office Cleaning	233.60	
Glen Cleaning Group Ltd – Public Toilets	669.25	
HM Revenue & Customs – Tax & NI Contributions	2,640.15	
Initial Textile Services – Town Hall Maintenance	19.54	
Iris Business Software Ltd – Payroll Software	18.15	
James Hardware – Grounds Maintenance	44.24	
Jay.M - Expenses	11.38	
Lloyds Bank – Bank charges	14.48	
Luke Grafton Stonemason Ltd	8,142.00	
O2 – Mobile Phones	160.65	
Paperchase Recycling – Cemetery Maintenance	70.00	
Petty Cash - Sundries	47.08	
Phs Group Plc – Town Hall Maintenance	81.67	
Prism - Stationery	68.01	
Public Works Loan Board – Aqua Centre Loan	380.97	
SCC Pension Fund – Pension Contributions	2,795.12	
Singleton Engineering (UK) Ltd – Cemetery Grounds Maintenance	280.00	
Southern Communications – Telephone & Broadband	118.89	
SSE – Cemetery Chapel Electricity *	156.37	
SSE – Town Hall Gas *	132.20	
Swaffield J.H. – Fuel	149.50	
Western Decorating Supplies – Grounds Maintenance	52.50	
WetandForget.co.uk – Grounds Maintenance	39.98	
WinWin Management (UK) Ltd – Mobile Phones Credit	(335.00)	
WS Retail Ltd T/A CC Stores - Fuel	47.04	
Yarcombe Woodland Products – Materials for open spaces	330.45	

**18,690.11**

**RECEIPTS IN ADVANCE**

Crewkerne Leisure Management – Buildings Insurance	366.64	
C S Y A L – Buildings Insurance	152.35	<b><u>518.99</u></b>

## **EARMARKED RESERVES**

Opening Balance at 01.04.2017	128,137.36
Additions during the year	+31,413.01
Less amount utilised within the year	<u>-24,161.44</u>
Balance at the year end	135,388.93

Balances of Earmarked Reserves as at 31<sup>st</sup> March 2018 were:

	Balance at 01/04/17	Additions in year	Used in year	Balance at 31/03/18
Town Centre Security CCTV	1,769.68	1,000.00		2,769.68
Election Expenses	869.34		869.34	0.00
Tennis Courts Upgrade	4,356.43			4,356.43
Trf Services Youth Service	29,011.70		12,460.28	16,551.42
Trf Services Public Toilets	14,701.29		8,472.85	6,228.44
Invest for Crewkerne's Future	9,379.84			9,379.84
Aqua Centre Roof Repair	46,865.14		2,358.97	44,506.17
Bincombe	843.75			843.75
Youth Town Council	4,940.19			4,940.19
Playgrounds	10,400.00			10,400.00
Disabled Friendly Recreation Equipt	0.00	4,413.01		4,413.01
Town Hall Project	0.00	26,000.00		26,000.00
Barn Street Rec.ground	5,000.00			5,000.00
	<b>128,137.36</b>	<b>31,413.01</b>	<b>24,161.44</b>	<b>135,388.93</b>

## **BREAKDOWN OF INCOME & EXPENDITURE HEADINGS**

GENERAL ADMINISTRATION EXPENDITURE					
16/17		17/18		16/17	17/18
373.72	Stationery	349.53	186.65	Refreshments	111.13
1,903.92	Telephone	1,753.60	225.97	Office Equipment	90.83
1,465.07	Photocopier	1,290.36	2,892.61	Mayor's Civic Expenses	1,783.46
1,415.69	Season Tickets	1,166.67	2,913.74	Professional Subscriptions	2,558.97
861.70	Postage	647.19	1,585.52	Audit Fees	1,860.98
0.00	Advertising	0.00	12,238.56	Insurance	13,118.97
99.89	Miscellaneous	197.41	495.00	Legal Fees	2,000.00
0.00	Election Expenses	2,890.20	3,904.60	Newsletters	4,167.00
6,497.77	Computers	3,827.86	100.00	Members Course Fees	25.00
324.91	Website	218.76	55.36	Bank Fees	223.33
921.95	Staff Training & Exp	1,396.85			
0.00	Valuation Costs	761.40	<b>38,420.14</b>	<b>Total Administration</b>	<b>40,439.50</b>

AQUA CENTRE INCOME			AQUA CENTRE EXPENDITURE		
16/17		17/18	16/17		17/18
1,000.00	Rent	1,380.70	4,956.08	Loan Repayment	4,948.21
344.71	Reimburse for insurance	711.36	17,527.13	Maintenance	18,174.99
0.00	Contribution towards Maintenance	6,471.79			
<b>1,344.71</b>	<b>Total to Inc &amp; Exp</b>	<b>8,563.85</b>	<b>22,483.21</b>	<b>Total to Inc &amp; Exp</b>	<b>23,123.20</b>



TRANSFERRED SERVICES FROM SCC/SSDC INCOME			TRANSFERRED SERVICES FROM SCC/SSDC EXPENDITURE		
16/17		17/18	16/17		17/18
2,758.00	Market Stall Fees	1,738.00	13,199.53	Youth Service Provision	12,460.28
			7,500.00	Youth Prov Venue Hire	7,200.00
			1,257.93	Wednesday Market	550.22
			12,943.07	Public Toilets	15,030.89
2,758.00	Total to Inc & Exp	1,738.00	34,900.53	Total to Inc & Exp	35,241.39

GROUNDS MAINTENANCE INCOME			GROUNDS MAINTENANCE EXPENDITURE		
16/17		17/18	16/17		17/18
23.39	Wayleaves	23.39	4,046.95	Grounds maintenance	2,636.68
0.00	Contribution towards Open Spaces Maintenance	3,848.80	11,865.86	Open Spaces	24,762.15
0.00	Henyhayes Pitch Leases	180.00	4,041.21	Playgrounds	1,760.98
			328.00	Bins	502.90
			1,939.42	West St Storage	1,927.52
			2,480.27	Vehicle	2,147.38
			19,265.53	Ride on Mower	2,074.79
			422.51	Street Lighting	639.17
			6,205.58	Equipment	1,901.15
			1,975.00	Cemetery W'shop Rent	1,975.00
			1,915.35	Happy Valley Floodlights	1,613.65
23.39	Total to Inc & Exp	4,052.19	54,485.68	Total to Inc & Exp	41,941.37

TOWN HALL INCOME			TOWN HALL EXPENDITURE		
16/17		17/18	16/17		17/18
105.00	Chamber Hire	30.00	9,599.14	Business Rates & Utilities	8,984.37
4,214.44	Service Charge	4,143.79	6,489.21	Maintenance/Repairs	3,441.80
50.00	Burial Ctee Office Rent	50.00	46.63	Misc/Hanging Baskets	0.00
0.00	Grant towards CCTV	1,000.00	458.75	Fire Alarm Equip/Mt	323.68
			749.21	CCTV Maintenance	616.97
			6,239.61	Front Office Contribution	6,302.00
			471.02	Christmas trees/Lights	290.80
			7,238.73	Install Christmas lights	7,399.97
			12,118.00	Town Hall Project	33,760.95
4,369.44	Total to Inc & Exp	5,223.79	43,410.30	Total to Inc & Exp	61,120.54

VICTORIA HALL INCOME			VICTORIA HALL EXPENDITURE		
16/17		17/18	16/17		17/18
3,437.97	Hire Charges	4,378.87	5,750.84	Business Rates & Utilities	6,000.13
385.39	Performing Rights	465.52	180.00	Entertainment Licence	180.00
2,585.00	C.U.D.O.S.	2,600.00	330.81	Performing Rights	322.11
18.00	Table & Chair Hire	20.00	5,158.71	Maintenance/Repairs	1,440.15
193.65	Miscellaneous	0.00	1,040.11	Lift Maintenance	526.27
			96.57	Equipment	55.95
			0.00	Miscellaneous	1.69
6,620.02	Total to Inc & Exp	7,464.39	12,557.04	Total to Inc & Exp	8,526.30

GRANTS EXPENDITURE					
16/17		17/18	16/17		17/18
3,500.00	Local Grants	3,012.00	16,000.00	C.S.Y.A.L	0.00
1,500.00	Heritage Centre/Museum	1,500.00	27,200.00	Total Grants	6,012.00
6,200.00	The Henhayes Centre	1,500.00	16,000.00	Less C.S.Y.A.L to GRC	0.00
			11,200.00	Total to Inc & Exp	6,012.00

PROJECTS INCOME			PROJECTS EXPENDITURE		
16/17		17/18	16/17		17/18
62,903.00	New Skate park	0.00	18,619.70	H/hayes Enhancment Proj	36,727.94
8,000.00	Henhayes Floodlights	10,000.00	81,343.00	New Skatepark	1,827.50
962.00	H/hayes Enhancement Proj	12,800.01	0.00	Henhayes Floodlights	18,210.00
<b>71,865.00</b>	<b>Total to Inc &amp; Exp</b>	<b>22,800.01</b>	<b>99,962.70</b>	<b>Total to Inc &amp; Exp</b>	<b>56,765.44</b>

EVENTS INCOME			EVENTS EXPENDITURE		
16/17		17/18	16/17		17/18
3,026.84	Henhayes Fete	0.00	5,862.69	Henhayes Fete	
172.00	Somerset Day Craft Fair	152.00	0.00	Somerset Day Craft Fair	162.59
0.00	Bincombe Fair	114.00	0.00	Bincombe Fair	777.74
<b>3,198.84</b>	<b>Total to Inc &amp; Exp</b>	<b>266.00</b>	<b>5,862.69</b>	<b>Total to Inc &amp; Exp</b>	<b>940.33</b>

WAR MEMORIAL GROUNDS EXPENDITURE					
16/17		17/18	16/17		17/18
210.27	Water	525.24	20.70	Tennis Courts Equip/Mt	390.00
1,000.00	Bowling Green Mt	1,000.00	5.00	Allotments	1,190.26
3,695.00	Severalls Hall	163.50	175.00	Grounds Maintenance	7.95
			<b>5,105.97</b>	<b>Total to Inc &amp; Exp</b>	<b>3,276.95</b>

GEORGE REYNOLDS CENTRE INCOME			GEORGE REYNOLDS CENTRE EXPENDITURE		
16/17		17/18	16/17		17/18
22,000.00	Rent	1.00	4,207.80	Maintenance	8,145.97
257.86	Reimburse for insurance	296.38	16,000.00	Grant	0.00
<b>22,257.86</b>	<b>Total GRC</b>	<b>297.38</b>	<b>20,207.80</b>	<b>Total GRC</b>	<b>8,145.97</b>
16,000.00	Less Rent contra'd against Grant	0.00	16,000.00	Less Grant contra'd against Rent	0.00
<b>6,257.86</b>	<b>Total to Inc &amp; Exp</b>	<b>297.38</b>	<b>4,207.80</b>	<b>Total to Inc &amp; Exp</b>	<b>8,145.97</b>

## TENANCIES

During the year the following tenancies were held:  
Town Council as Landlord

Tenant	Property	Rent p.a.	Repairing/non Repairing
C.U.D.O.S.	Victoria Hall	2,600.00	Non
Crewkerne Leisure M'gement	Aqua Centre	1,000.00	Repairing
SSDC	Community Office – Town Hall	Prepaid	Repairing
Joint Burial Committee	Town Hall – Office Rent	50.00	Non
C.S.Y.A.L.	George Reynolds Centre	1.00	Repairing

## WAR MEMORIAL GROUNDS CHARITY FUND

The War Memorial Grounds are held in trust to be used as a recreation ground for the benefit of the inhabitants of Crewkerne and the neighbourhood. The income received from the assets held by the Trust are accounted for separately. A copy of these accounts is available at the Town Council offices.