



CREWKERNE TOWN COUNCIL

INCOME & EXPENDITURE

ACCOUNT

&

BALANCE SHEET

2018 / 2019

CREWKERNE TOWN COUNCIL

ACCOUNTS

2018 / 2019

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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 2019.

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 2019 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.....24/6/19.....

Peter Davidson
Town Clerk & Responsible Financial Officer

Signed..........Date.....24.6.19.....

Mayor of Crewkerne

These accounts have been approved by resolution of the Town Council at the meeting held on 24th June 2019.

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

CREWKERNE TOWN COUNCIL
INCOME & EXPENDITURE ACCOUNT
&
BALANCE SHEET
2018 / 2019

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
31/03/2018

Year Ended
31/03/2019

INCOME

8,563.85	Aqua Centre	1,746.55	Pg 10
294.25	Allotments	302.50	
457.72	Bank Gross Interest	821.60	
13,780.59	Cemetery re-imbursement from JBC excluding Salaries	30,765.01	
266.00	Events	2,136.00	Pg 12
297.38	George Reynolds Centre	342.66	Pg 12
0.00	Grants & Donations	712.25	
4,052.19	Grounds Maintenance	1,899.39	Pg 11
7,960.53	Henhayes Car Park	10,035.15	
839.89	Insurance Claim Refund	0.00	
249.99	Miscellaneous	30.00	
430,805.00	Precept	404,888.00	
8,380.00	Central Government Grant Allocation	3,360.00	
22,800.01	Projects	976.79	Pg 12
0.00	Re-imbursement of Legal Costs	13,153.00	
30,630.60	Salaries & Wages Re-charged	30,442.29	
5,223.79	Town Hall	5,549.04	Pg 11
1,738.00	Transferred Services from SCC/SSDC	1,127.00	Pg 11
7,464.39	Victoria Hall	7,520.57	Pg 11
2,926.98	War Memorial Commemoration Trust	2,869.28	
<hr/> 546,731.16 TOTAL INCOME <hr/>		<hr/> 518,677.08 <hr/>	

EXPENDITURE

23,123.20	Aqua Centre	6,100.44	Pg 10
14,185.23	Cemetery Administration & Maintenance	30,132.91	
940.33	Events	1,312.89	Pg 12
40,439.50	General Administration	53,575.94	Pg 10
8,145.97	George Reynolds Centre	8,967.50	Pg 12
6,012.00	Grants	6,674.00	Pg 12
41,941.37	Grounds Maintenance	46,319.61	Pg 11
39,581.00	Joint Burial Committee	41,290.00	
56,765.44	Projects	6,379.55	Pg 12
200,490.86	Salaries & Wages	197,734.90	
61,120.54	Town Hall	72,329.55	Pg 11
35,241.39	Transferred Services from SCC/SSDC	34,070.27	Pg 11
8,526.30	Victoria Hall	10,552.37	Pg 11
3,276.95	War Memorial Grounds	2,740.29	Pg 12
<hr/> 539,790.08 TOTAL EXPENDITURE <hr/>		<hr/> 518,180.22 <hr/>	
6,941.08	Net surplus/(deficit)	496.86	Pg 6

CONSOLIDATED BALANCE SHEET

31/03/2018	As at	31/03/2019
	CURRENT ASSETS	
100,618.02	Investments	101,320.08
1,717.20	VAT Recoverable	871.66
23,661.62	Debtors	28,883.60
3,388.26	Payment in Advance	3,294.78
135,980.24	Cash in Hand & at Bank	128,825.43
-----		-----
265,365.34		263,195.55
-----		-----
265,365.34	TOTAL ASSETS	263,195.55
-----		-----
	CURRENT LIABILITIES	
18,690.11	Creditors	15,973.23
518.99	Receipts in Advance	569.22

(19,209.10)		(16,542.45)
-----		-----
246,156.24	TOTAL ASSETS LESS CURRENT LIABILITIES	246,653.10
-----		-----
246,156.24	NET ASSETS	246,653.10
=====		=====
	Represented By:	
	Revenue Account Balance	
110,767.31	General Fund	184,654.73
135,388.93	Earmarked Reserves	61,998.37
	Capital Receipts Unapplied	
	Interest on Capital Receipts	
-----		-----
246,156.24		246,653.10
=====		=====
239,215.16	Opening Balance 01/04/2018	246,156.24
6,941.08	Surplus/(Deficit) for year	496.86
246,156.24	Balance as at 31 st March 2019	246,653.10

The above statement represents fairly the financial position of the authority as at 31st March 2019 and reflects its income and expenditure during the year.

Signed.....

Mayor Responsible Financial Officer

Date.....

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 st March the following assets were held:	Value £
	Town Hall & Victoria Hall	1,890,000
	Henhayes Store	8,168
	Aqua Centre	2,480,000
	Bus Shelters	12,447
	George Reynolds Centre	990,000
	Town Hall/Victoria Hall Furniture/Equipment	21,178
	CCTV Equipment	30,000
	West One Mosaic & Nameplate	20,135
	Civic Regalia	5,500
	Christmas Lights and Hardware	19,659
	Paintings/Works of Art/Memorabilia	36,001
	Playground Equipment/Fencing	121,420
	Skatepark Equipment	81,100
	MUGA & Floodlighting	72,000
	Grounds Maintenance Vehicle & Mowers	55,736
	Open Spaces Machinery/Equipment	15,054
	Street Fixtures & Fittings	32,531
	Market Umbrellas/Gazebos	6,381
	War Memorial Plaque	2,500
	Henhayes Floodlights	40,950
	Parcel Of Amenity Land off Bincombe Lane	16,332
	Henhayes Recreation Ground	*1
	Bincombe Nature Reserve	*1
	Barn Street Recreation Ground	*1
	Happy Valley	*1
	Southmead Crescent Playground	*1
	Pithers Court	*1
	TOTAL ASSETS	5,957,098

**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 £
	Computer Equipment	1,054
	Market Gazebo	333
	Litter Bins	1,143
	Disabled Access Benches	1,178
	Table Trolley – Victoria Hall	203
	Self-Watering Planters	780
	Basket Swing - Henhayes	3,786
	Goal Posts - Henhayes	829
	Storage Containers - Henhayes	3,168
	Display Equipment - LIC	752
	Christmas Lights	1,347
	Grit Bins	266
	Grounds Maint Equipment	3,568
	Total	18,407

b.	During the year the following assets were disposed of	
	Market Gazebos	362
	Computer Equipment	1,503
	Recycling Bin	395
	Total	2,260

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 2019 the following loans were outstanding.

Lender	Rate	Amount £	Completion Date
Public Works Loan Board - Aqua Centre	Fixed 9.125%	4,782.14	October 2019

DEBTORS

The figures indicated below include:

	£	£
VAT claim for March 2019	871.66	
Outstanding Re-imbursement towards Cemetery maintenance	14,821.08	
Outstanding Re-imbursement of legal costs for SSDC	13,153.00	
Crewkerne Leisure Management Rent	250.00	
Avalon Surfacing & Construction	400.00	
Chamber Hire	30.00	
3 Victoria Hall bookings	<u>229.52</u>	
		<u>29,755.26</u>
The ages of these debts were:	No.	Value
Less than 3 months old	8	29,755.26

PAYMENT IN ADVANCE

Unexpired agreement with Edge Designs Ltd	234.96
Unexpired maintenance contract with Hoistaway	281.60
Unexpired contract with PHS Group Plc	37.62
Unexpired membership with Ellis Whittam Ltd	206.04
Unexpired insurance with Ellis Whittam Ltd	13.07
Unexpired insurance premium with WPS Insurance Brokers	204.26
Unexpired insurance premium with WPS Insurance Brokers	778.58
Unexpired agreement with Iris Business Software Ltd	127.53
Unexpired agreement with Coomber Security Systems Ltd	67.83
Unexpired agreement with Somerset PFA	10.01
Unexpired agreement with S W Comms	307.12
Unexpired agreement with Atlantic Vision	25.77
Unexpired agreement with Atlantic Vision	58.45
Unexpired agreement with Everflow Ltd	219.27
Unexpired agreement with Pear Technology Services Ltd	23.08
Unexpired agreement with Society of Local Council Clerks	61.38
Unexpired agreement with Society of Local Council Clerks	185.93
Unexpired agreement with Somerset Web Services Ltd	283.72
Payment in advance to DVLA	168.56
	<u>3,294.78</u>

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	19.98	
Active Learning & Skills – Youth Service Provision	1,039.36	
Amazon – Town Hall Equipment	69.74	
British Gas Business – Victoria Hall Electricity	690.23	
British Gas Business- Victorial Hall Gas	5.89	
British Gas Business – West St Storage Electricity	29.11	
Central Convenience Stores – Grounds Maintenance	97.32	
EDF Energy Ltd – Happy Valley Streetlights electricity	46.62	
EDF Energy Ltd – Henhayes Streetlights electricity	10.79	
EDF Energy Ltd – Middle Path Streetlights electricity	11.75	
F.J.Chalke – Grounds Maintenance	55.48	
G.A.Helliar & Son Ltd – Office Cleaning	477.76	
Glen Cleaning Group Ltd – Public Toilets	698.70	
Groves Nurseries – Grounds Maintenance	69.09	
HM Revenue & Customs – Tax & NI Contributions	2,787.71	
Iris Business Software Ltd – Payroll Software	18.15	
James Hardware – Grounds Maintenance	60.70	
Jay.M - Expenses	14.45	
Lloyds Bank – Bank charges	12.46	
O2 – Mobile Phones	157.95	
Paperchase Recycling – Cemetery Maintenance	35.00	
Parkland Property Services – Grounds Maintenance	45.00	
Petty Cash - Sundries	94.78	
Public Works Loan Board – Aqua Centre Loan	199.01	
SCC Pension Fund – Pension Contributions	2,916.01	
Screwfix - Grounds Maintenance	26.65	
SSDC - Administration	116.67	
SSDC – Grounds Maintenance	48.00	
SSE – Cemetery Chapel Electricity	325.55	
SSE – Town Hall Gas	299.37	
Swaffield J.H. – Grounds Maintenance	58.12	
West Country Windows – George Reynolds Centre	5,435.83	
		<u>15,973.23</u>

RECEIPTS IN ADVANCE

Crewkerne Leisure Management – Buildings Insurance	189.32	
C S Y A L – Buildings Insurance	379.90	<u>569.22</u>

EARMARKED RESERVES

Opening Balance at 01.04.2018	135,388.93
Additions during the year	+9,000
Less amount utilised within the year	<u>-82,390.56</u>
Balance at the year end	61,998.37
Balances of Earmarked Reserves as at 31 st March 2019 were:	

	Balance at 01/04/18	Additions in year	Used in year	Balance at 31/03/19
Town Centre Security CCTV	2,769.68			2,769.68
Tennis Courts Upgrade	4,356.43			4,356.43
Invest for Crewkerne's Future	9,379.84			9,379.84
Aqua Centre Roof Repair	44,506.17		44,506.17	0.00
Bincombe	843.75			843.75
Youth Town Council	4,940.19			4,940.19
Playgrounds	10,400.00		4,084.30	6,315.70
Trf Services Youth Service	16,551.42		6,606.00	9,945.42
Trf Services Public Toilets	6,228.44		5,479.13	749.31
Disabled Friendly Recreation Equipt	4,413.01		4,413.01	0.00
Town Hall Project	26,000.00		15,254.00	10,746.00
Barn Street Rec.ground	5,000.00		2,047.95	2,952.05
Replacement Grounds Maint Vehicle		4,000.00		4,000.00
New Projects		5,000.00		5,000.00
	135,388.93	9,000.00	82,390.56	61,998.37

BREAKDOWN OF INCOME & EXPENDITURE HEADINGS

GENERAL ADMINISTRATION EXPENDITURE						
17/18		18/19		17/18	18/19	
349.53	Stationery	377.82		111.13	Refreshments	128.40
1,753.60	Telephone	1,720.33		90.83	Office Equipment	292.24
1,290.36	Photocopier	1,166.68		1,783.46	Mayor’s Civic Expenses	1,749.39
1,166.67	Season Tickets	1,166.69		2,558.97	Professional Subscriptions	2,925.30
647.19	Postage	429.40		1,860.98	Audit Fees	1,912.60
197.41	Miscellaneous	95.33		13,118.97	Insurance	13,540.37
2,890.20	Election Expenses	3,019.71		2,000.00	Legal Fees	13,153.00
3,827.86	Computers	5,664.91		4,167.00	Newsletters	4,606.01
218.76	Website	386.33		25.00	Members Course Fees	0.00
1,396.85	Staff Training & Exp	984.70		223.33	Bank Fees	256.73
761.40	Valuation Costs	0.00				
				40,439.50	Total Administration	53,575.94

AQUA CENTRE INCOME			AQUA CENTRE EXPENDITURE		
17/18		18/19	17/18		18/19
1,380.70	Rent	1,000.00	4,948.21	Loan Repayment	4,929.76
711.36	Reimburse for insurance	746.55	18,174.99	Maintenance	1,170.68
6,471.79	Contribution towards Maintenance	0.00			
8,563.85	Total to Inc & Exp	1,746.55	23,123.20	Total to Inc & Exp	6,100.44

TRANSFERRED SERVICES FROM SCC/SSDC INCOME			TRANSFERRED SERVICES FROM SCC/SSDC EXPENDITURE		
17/18		18/19	17/18		18/19
1,738.00	Market Stall Fees	1,127.00	12,460.28	Youth Service Provision	11,606.00
			7,200.00	Youth Prov Venue Hire	7,924.00
			550.22	Wednesday Market	676.19
			15,030.89	Public Toilets	13,864.08
1,738.00	Total to Inc & Exp	1,127.00	35,241.39	Total to Inc & Exp	34,070.27

GROUNDS MAINTENANCE INCOME			GROUNDS MAINTENANCE EXPENDITURE		
17/18		18/19	17/18		18/19
23.39	Wayleaves	23.39	2,636.68	Grounds maintenance	2,479.79
3,848.80	Contribution towards Open Spaces Maintenance	1,696.00	24,762.15	Open Spaces	26,030.26
180.00	Henyhayes Pitch Leases	180.00	1,760.98	Playgrounds	7,171.80
			502.90	Bins	1,348.85
			1,927.52	West St Storage	1,899.06
			2,147.38	Vehicle	1,501.13
			2,074.79	Ride on Mower	2,830.32
			639.17	Street Lighting	427.48
			1,901.15	Equipment	83.33
			1,975.00	Cemetery W'shop Rent	2,270.00
			1,613.65	Happy Valley Floodlights	277.59
4,052.19	Total to Inc & Exp	1,899.39	41,941.37	Total to Inc & Exp	46,319.61

TOWN HALL INCOME			TOWN HALL EXPENDITURE		
17/18		18/19	17/18		18/19
30.00	Chamber Hire	30.00	8,984.37	Business Rates & Utilities	11,023.90
4,143.79	Service Charge	4,121.84	3,441.80	Maintenance/Repairs	4,157.37
50.00	Burial Ctee Office Rent	50.00	0.00	Miscellaneous	0.00
1,000.00	Grant towards CCTV	0.00	323.68	Fire Alarm Equip/Mt	897.80
0.00	Donation towards new Christmas lights	1347.20	616.97	CCTV Maintenance	0.00
			6,302.00	Front Office Contribution	4,773.76
			290.80	Christmas trees/Lights	370.40
			7,399.97	Town Christmas lights	8,852.32
			33,760.95	Town Hall Project	42,254.00
5,223.79	Total to Inc & Exp	5,549.04	61,120.54	Total to Inc & Exp	72,329.55

VICTORIA HALL INCOME			VICTORIA HALL EXPENDITURE		
17/18		18/19	17/18		18/19
4,378.87	Hire Charges	4,369.41	6,000.13	Business Rates & Utilities	6,237.86
465.52	Performing Rights	422.56	180.00	Entertainment Licence	180.00
2,600.00	C.U.D.O.S.	2,667.00	322.11	Performing Rights	439.11
20.00	Table & Chair Hire	61.60	1,440.15	Maintenance/Repairs	2,841.53
0.00	Miscellaneous	0.00	526.27	Lift Maintenance	839.70
			55.95	Equipment	14.17
			1.69	Miscellaneous	0.00
7,464.39	Total to Inc & Exp	7,520.57	8,526.30	Total to Inc & Exp	10,552.37

GRANTS EXPENDITURE						
17/18		18/19		17/18	18/19	
1,512.00	Local Grants	2,174.00		500.00	Speedwell Club	1,000.00
1,500.00	Heritage Centre/Museum	1,500.00		1,000.00	Rotary Club	1,000.00
1,500.00	The Henhayes Centre	1,000.00				
				6,012.00	Total to Inc & Exp	6,674.00

PROJECTS INCOME			PROJECTS EXPENDITURE		
17/18		18/19	17/18		18/19
10,000.00	Henhayes Floodlights	0.00	36,727.94	H/hayes Enhancement Proj	4,304.05
12,800.01	H/hayes Enhancement Proj	-108.96	1,827.50	New Skatepark	0.00
0.00	Crewkerne in Bloom	1085.75	18,210.00	Henhayes Floodlights	0.00
			0.00	Crewkerne in Bloom	1085.75
			0.00	Bincombe Development	989.75
22,800.01	Total to Inc & Exp	976.79	56,765.44	Total to Inc & Exp	6,379.55

EVENTS INCOME			EVENTS EXPENDITURE		
17/18		18/19	17/18		18/19
0.00	Henhayes Fete	136.00	0.00	Henhayes Fete	1,312.89
152.00	Somerset Day Craft Fair	0.00	162.59	Somerset Day Craft Fair	0.00
114.00	Bincombe Fair	0.00	777.74	Bincombe Fair	0.00
0.00	Eat Festival	2,000.00			
266.00	Total to Inc & Exp	2,136.00	940.33	Total to Inc & Exp	1,312.89

WAR MEMORIAL GROUNDS EXPENDITURE						
17/18		18/19		17/18	18/19	
525.24	Water	660.32		390.00	Tennis Courts Equip/Mt	2.35
1,000.00	Bowling Green Mt	1,000.00		1,190.26	Allotments	39.49
163.50	Severalls Hall	1,030.64		7.95	Grounds Maintenance	7.49
				3,276.95	Total to Inc & Exp	2,740.29

GEORGE REYNOLDS CENTRE INCOME			GEORGE REYNOLDS CENTRE EXPENDITURE		
17/18		18/19	17/18		18/19
1.00	Rent	1.00	8,145.97	Maintenance	5,517.50
296.38	Reimburse for insurance	341.66	0.00	Rent written off	3,450.00
297.38	Total to Inc & Exp	342.66	8,145.97	Total to Inc & Exp	8,967.50

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	2,667.00	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.