



CREWKERNE TOWN COUNCIL

INCOME & EXPENDITURE

ACCOUNT

&

BALANCE SHEET

2019 / 2020

CREWKERNE TOWN COUNCIL

ACCOUNTS

2019 / 2020

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INTRODUCTION

The Town Council is required:

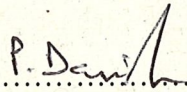
*to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has responsibility for the administration of those affairs. In this Council, the Town Clerk is the Responsible Financial Officer (RFO).

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

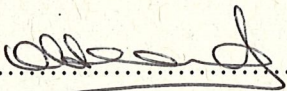
The RFO is responsible for the preparation of the Council's Statement of Accounts which, in terms of the CIPFA/NALC Code of Practice on Town and Parish Council Accounting (the code), is required to present fairly the financial position of the Council at the accounting date and its income and expenditure for the year ended 31 March 2020.

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 2020 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.....29/6/20.....

Peter Davidson
Town Clerk & Responsible Financial Officer

Signed..........Date.....29-6-20.....

Mayor of Crewkerne

These accounts have been approved by resolution of the Town Council at the meeting held on 29th June 2020.

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

CREWKERNE TOWN COUNCIL
INCOME & EXPENDITURE ACCOUNT
&
BALANCE SHEET

2019 / 2020

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
31/03/2019

Year Ended
31/03/2020

INCOME

1,746.55	Aqua Centre	1,755.93	Pg 10
302.50	Allotments	299.25	
821.60	Bank Gross Interest	870.06	
30,765.01	Cemetery re-imbursement from JBC excluding Salaries	28,382.51	
2,136.00	Events	1,547.33	Pg 12
342.66	George Reynolds Centre	360.79	Pg 12
712.25	Grants & Donations	0.00	
1,899.39	Grounds Maintenance	223.39	Pg 11
10,035.15	Henhayes Car Park	7,255.64	
0.00	Insurance Claim Refund	4,116.00	
30.00	Miscellaneous	50.00	
404,888.00	Precept	409,391.00	
3,360.00	Central Government Grant Allocation	0.00	
976.79	Projects	941.00	Pg 12
13,153.00	Re-imbursement of Legal Costs	0.00	
30,442.29	Salaries & Wages Re-charged	30,084.09	
5,549.04	Town Hall	1,959.50	Pg 11
1,127.00	Transferred Services from SCC/SSDC	734.00	Pg 11
7,520.57	Victoria Hall	10,268.05	Pg 11
2,869.28	War Memorial Commemoration Trust	2,863.82	
-----		-----	
518,677.08	TOTAL INCOME	501,102.36	
=====		=====	

EXPENDITURE

6,100.44	Aqua Centre	4,912.85	Pg 10
30,132.91	Cemetery Administration & Maintenance	29,970.35	
1,312.89	Events	5,239.11	Pg 12
53,575.94	General Administration	45,946.62	Pg 10
8,967.50	George Reynolds Centre	23,220.00	Pg 12
6,674.00	Grants	12,108.00	Pg 12
46,319.61	Grounds Maintenance	57,032.35	Pg 11
41,290.00	Joint Burial Committee	41,277.00	
6,379.55	Projects	1,064.78	Pg 12
197,734.90	Salaries & Wages	199,981.03	
72,329.55	Town Hall	75,807.91	Pg 11
34,070.27	Transferred Services from SCC/SSDC	36,170.28	Pg 11
10,552.37	Victoria Hall	15,200.55	Pg 11
2,740.29	War Memorial Grounds	2,159.00	Pg 12
-----		-----	
518,180.22	TOTAL EXPENDITURE	550,089.83	
=====		=====	
496.86	Net surplus/(deficit)	(48,987.47)	Pg 6

CONSOLIDATED BALANCE SHEET

31/03/2019	As at	31/03/2020
	CURRENT ASSETS	
101,320.08	Investments	102,056.56
871.66	VAT Recoverable	1,729.83
28,883.60	Debtors	14,497.96
3,294.78	Payment in Advance	8,134.05
128,825.43	Cash in Hand & at Bank	90,277.37
<u>263,195.55</u>		<u>216,695.77</u>
<u>263,195.55</u>	TOTAL ASSETS	<u>216,695.77</u>
	CURRENT LIABILITIES	
15,973.23	Creditors	18,486.64
569.22	Receipts in Advance	543.50
<u>(16,542.45)</u>		<u>(19,030.14)</u>
246,653.10	TOTAL ASSETS LESS CURRENT LIABILITIES	197,665.63
<u>246,653.10</u>	NET ASSETS	<u>197,665.63</u>
	Represented By:	
	Revenue Account Balance	
184,654.73	General Fund	159,905.40
61,998.37	Earmarked Reserves	37,760.23
	Capital Receipts Unapplied	
	Interest on Capital Receipts	
<u>246,653.10</u>		<u>197,665.63</u>
246,156.24	Opening Balance 01/04/2019	246,653.10
496.86	Surplus/(Deficit) for year	(48,987.47)
246,653.10	Balance as at 31 st March 2020	197,665.63

The above statement represents fairly the financial position of the authority as at 31st March 2020 and reflects its income and expenditure during the year.

Signed.....

Mayor

Date..... 29.6.20

..... P. D. Smith

Responsible Financial Officer

..... 29/6/20

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	993,552
	Town Hall/Victoria Hall Furniture/Equipment	24,939
	CCTV Equipment	8,900
	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	14,954
	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	5,943,211

**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	3,988
	CCTV	8,900
	Christmas Lights	2,628
	LIC Window blinds	541
	Grounds Shed	150
	Office Equipment	604
	GRC Furniture & Equipment	3,552
	Total	20,363
b.	During the year the following assets were disposed of	
	CCTV	30,000
	Grounds Shed	250
	Computer Equipment	1,372
	Christmas Lights	2,628
	Total	34,250

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

BORROWINGS

As at the close of business on 31st March 2020 there were no loans outstanding.

DEBTORS

The figures indicated below include:

VAT claim for March 2020	1,729.83
Outstanding Re-imbursement of legal costs for SSDC	13,153.00
SSDC Annual Charge for use of office space	1,150.00
Chamber Hire	15.00
3 Victoria Hall bookings	<u>179.96</u>

16,227.79

	No.	Value
The ages of these debts were:		
Less than 3 months old	5	1,924.79
More than 3 months old	2	14,303.00

PAYMENT IN ADVANCE

Unexpired agreement with Edge Designs Ltd	234.45
Unexpired maintenance contract with Hoistaway	303.90
Unexpired contract with PHS Group Plc	38.15
Unexpired membership with Ellis Whittam Ltd	205.48
Unexpired insurance with Ellis Whittam Ltd	22.08
Unexpired insurance premium with WPS Insurance Brokers	1,910.18
Unexpired insurance premium with WPS Insurance Brokers	653.53
Unexpired insurance premium with WPS Insurance Brokers	776.35
Unexpired insurance premium with WPS Insurance Brokers	137.12
Unexpired insurance premium with WPS Insurance Brokers	51.52
Unexpired agreement with Iris Business Software Ltd	134.12
Unexpired agreement with Coomber Security Systems Ltd	69.44
Unexpired agreement with Somerset PFA	9.99
Unexpired agreement with Atlantic Vision	8.82
Unexpired agreement with Everflow Ltd	495.00
Unexpired agreement with Pear Technology Services Ltd	23.01
Unexpired agreement with Society of Local Council Clerks	186.42
Unexpired agreement with Linen Yard Investments	2,500.00
Unexpired agreement with Somerset Web Services Ltd	199.73
Payment in advance to DVLA	174.76

8,134.05

CREDITORS

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

Sheet date totalled (*estimated)	£	£
A.A.Pike Construction Ltd – GRC Water Main	8,600.00	
Active Learning & Skills – Youth Service Provision	945.00	
British Gas Business – Happy Valley floodlights Electricity	54.66	
British Gas Business – Victoria Hall Electricity	412.41	
British Gas Business- Victorial Hall Gas	5.89	
British Gas Business – Grounds Workshop Electricity*	34.00	
British Gas Business – Public Toilets Electricity*	102.00	
British Gas Business – Town Hall Electricity	150.66	
Central Convenience Stores – Grounds Maintenance	78.74	
EDF Energy Ltd – Happy Valley Streetlights electricity	45.93	
EDF Energy Ltd – Henhayes Streetlights electricity	10.29	
EDF Energy Ltd – Middle Path Streetlights electricity	11.40	
G.A.Helliar – Town Hall Maint	238.88	
Glen Cleaning Group Ltd – Public Toilets	732.93	
HM Revenue & Customs – Tax & NI Contributions	2,835.46	
Iris Business Software Ltd – Payroll Software	18.15	
Land Registry – Administration	6.00	
Lloyds Bank – Bank charges	15.86	
Mole Valley Farmers – Grounds Maintenance	49.99	
O2 – Mobile Phones	198.51	
Paperchase Recycling – Cemetery Maintenance	37.00	
Petty Cash - Sundries	77.63	
PHS Group Plc – Town Hall Maint	98.59	
SCC Pension Fund – Pension Contributions	3,006.71	
Solent Plastics - Office Equip	39.79	
SSDC - Administration	125.00	
SSDC – Grounds Maintenance	164.63	
SSE – Cemetery Chapel Electricity	25.00	
SSE – Town Hall Gas	307.93	
Viridor – Grounds Maintenance	7.60	
Western Decorating Supplies – Victoria Hall Maintenance	50.00	
		<u>18,486.64</u>

RECEIPTS IN ADVANCE

Crewkerne Leisure Management – Buildings Insurance	373.97	
C S Y A L – Buildings Insurance	169.53	<u>543.50</u>

EARMARKED RESERVES

Opening Balance at 01.04.2019

61,998.37

Additions during the year

0.00

Less amount utilised within the year

-24,238.14

Balance at the year end

37,760.23

Balances of Earmarked Reserves as at 31st March 2020 were:

	Balance at 01/04/19	Additions in year	Used in year	Balance at 31/03/20
Town Centre Security CCTV	2,769.68		2,769.68	0.00
Tennis Courts Upgrade	4,356.43			4,356.43
Invest for Crewkerne's Future	9,379.84		2,628.15	6,751.69
Bincombe	843.75			843.75
Youth Town Council	4,940.19			4,940.19
Playgrounds	6,315.70			6,315.70
Trf Services Youth Service	9,945.42		7,240.00	2,705.42
Trf Services Public Toilets	749.31		749.31	0.00
Town Hall Project	10,746.00		10,746.00	0.00
Barn Street Rec.ground	2,952.05		105.00	2,847.05
Replacement Grounds Maint Vehicle	4,000.00			4,000.00
New Projects	5,000.00			5,000.00
	61,998.37	0.00	24,238.14	37,760.23

BREAKDOWN OF INCOME & EXPENDITURE HEADINGS

GENERAL ADMINISTRATION EXPENDITURE					
18/19		19/20		18/19	19/20
377.82	Stationery	225.27		128.40	Refreshments 125.27
1,720.33	Telephone	1,821.48		292.24	Office Equipment 706.93
1,166.68	Photocopier	1,198.61		1,749.39	Mayor's Civic Expenses 2,025.77
1,166.69	Season Tickets	941.67		2,925.30	Professional Subscriptions 2,941.45
429.40	Postage	424.10		1,912.60	Audit Fees 1,599.49
95.33	Miscellaneous	110.74		13,540.37	Insurance 13,511.03
3,019.71	Election Expenses	1,472.23		13,153.00	Legal Fees 2,111.65
5,664.91	Computers	9,143.10		4,606.01	Newsletters 4,670.00
386.33	Website	1,576.50		0.00	Members Course Fees 55.00
984.70	Staff Training & Exp	1,030.40		256.73	Bank Fees 255.93
				53,575.94	Total Administration 45,946.62

AQUA CENTRE INCOME			AQUA CENTRE EXPENDITURE		
18/19		19/20	18/19		19/20
1,000.00	Rent	1,000.00	4,929.76	Loan Repayment	4,912.85
746.55	Reimburse for insurance	755.93	1,170.68	Maintenance	0.00
1,746.55	Total to Inc & Exp	1,755.93	6,100.44	Total to Inc & Exp	4,912.85

TRANSFERRED SERVICES FROM SCC/SSDC INCOME			TRANSFERRED SERVICES FROM SCC/SSDC EXPENDITURE		
18/19		19/20	18/19		19/20
1,127.00	Market Stall Fees	734.00	11,606.00	Youth Service Provision	12,240.00
			7,924.00	Youth Prov Venue Hire	7,824.00
			676.19	Wednesday Market	55.00
			13,864.08	Public Toilets	16,051.28
1,127.00	Total to Inc & Exp	734.00	34,070.27	Total to Inc & Exp	36,170.28

GROUNDS MAINTENANCE INCOME			GROUNDS MAINTENANCE EXPENDITURE		
18/19		19/20	18/19		19/20
23.39	Wayleaves	23.39	2,479.79	Grounds maintenance	2,513.60
1,696.00	Contribution towards Open Spaces Maintenance		26,030.26	Open Spaces	18,110.94
180.00	Henryhayes Pitch Leases	180.00	7,171.80	Playgrounds	1,506.70
0.00	Miscellaneous	20.00	1,348.85	Bins	0.00
			1,899.06	West St Storage	-1.77
			1,501.13	Vehicle	1,529.66
			2,830.32	Ride on Mower	4,061.37
			427.48	Street Lighting	779.97
			83.33	Equipment	0.00
			2,270.00	Cemetery W'shop Rent	0.00
			0.00	Grounds W'shop Rent/Service Charge	10,243.06
			0.00	Grounds W'shop Rates/Utilities	6,245.87
			0.00	Grounds W'shop Maint	2,414.61
			0.00	Town Centre CCTV	8,955.00
			277.59	Happy Valley Floodlights	673.34
1,899.39	Total to Inc & Exp	223.39	46,319.61	Total to Inc & Exp	57,032.35

TOWN HALL INCOME			TOWN HALL EXPENDITURE		
18/19		19/20	18/19		19/20
30.00	Chamber Hire	270.00	11,023.90	Business Rates & Utilities	10,907.70
4,121.84	Service Charge	1,650.00	4,157.37	Maintenance/Repairs	3,845.61
50.00	Burial Ctee Office Rent	0.00	897.80	Fire Alarm Equip/Mt	1,072.72
0.00	Community Hub Sales	39.50	0.00	Community Hub Purchases	82.59
1347.20	Donation towards new Christmas lights	0.00	4,773.76	Front Office Contribution	0.00
			370.40	Christmas trees/Lights	339.62
			8,852.32	Town Christmas lights	10,776.27
			42,254.00	Town Hall Project	48,783.40
5,549.04	Total to Inc & Exp	1,959.50	72,329.55	Total to Inc & Exp	75,807.91

VICTORIA HALL INCOME			VICTORIA HALL EXPENDITURE		
18/19		19/20	18/19		19/20
4,369.41	Hire Charges	6,860.76	6,237.86	Business Rates & Utilities	6,508.13
422.56	Performing Rights	610.62	180.00	Entertainment Licence	180.00
2,667.00	C.U.D.O.S.	2,746.67	439.11	Performing Rights	355.76
61.60	Table & Chair Hire	0.00	2,841.53	Maintenance/Repairs	5,347.20
0.00	Miscellaneous	50.00	839.70	Lift Maintenance	2,809.46
			14.17	Equipment	0.00
7,520.57	Total to Inc & Exp	10,268.05	10,552.37	Total to Inc & Exp	15,200.55

GRANTS EXPENDITURE					
18/19		19/20		18/19	19/20
2,174.00	Local Grants	3,071.00		1,000.00	Speedwell Club 500.00
1,500.00	Heritage Centre/Museum	1,500.00		1,000.00	Rotary Club 1,000.00
1,000.00	The Henhayes Centre	1,500.00		0.00	C S Y A L 4,537.00
				6,674.00	Total to Inc & Exp 12,108.00

PROJECTS INCOME			PROJECTS EXPENDITURE		
18/19		19/20	18/19		19/20
0.00	Rugby Scoreboard	231.00	4,304.05	H/hayes Enhancment Proj	0.00
-108.96	H/hayes Enhancement Proj	0.00	0.00	Rugby Scoreboard	231.00
1085.75	Crewkerne in Bloom	710.00	0.00	Environmental Projects	123.98
			1085.75	Crewkerne in Bloom	709.80
			989.75	Bincombe Development	0.00
976.79	Total to Inc & Exp	941.00	6,379.55	Total to Inc & Exp	1,064.78

EVENTS INCOME			EVENTS EXPENDITURE		
18/19		19/20	18/19		19/20
136.00	Henhayes Fete	0.00	1,312.89	Henhayes Fete	0.00
0.00	Matchbox Challenge	47.33	0.00	Eat Festival	5,000.00
2,000.00	Eat Festival	1,500.00	0.00	Matchbox Challenge	74.11
			0.00	Business Network Event	165.00
2,136.00	Total to Inc & Exp	1,547.33	1,312.89	Total to Inc & Exp	5,239.11

WAR MEMORIAL GROUNDS EXPENDITURE					
18/19		19/20	18/19		19/20
660.32	Water	636.97	2.35	Tennis Courts Equip/Mt	0.00
1,000.00	Bowling Green Mt	1,000.00	39.49	Allotments	0.00
1,030.64	Severalls Hall	412.00	7.49	Grounds Maintenance	110.03
			2,740.29	Total to Inc & Exp	2,159.00

GEORGE REYNOLDS CENTRE INCOME			GEORGE REYNOLDS CENTRE EXPENDITURE		
18/19		19/20	18/19		19/20
1.00	Rent	1.00	5,517.50	Maintenance	15,757.00
341.66	Reimburse for insurance	359.79	3,450.00	Rent written off	0.00
			0.00	Purchase of Assets	7463.00
342.66	Total to Inc & Exp	360.79	8,967.50	Total to Inc & Exp	23,220.00

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
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.