



CREWKERNE TOWN COUNCIL

INCOME & EXPENDITURE

ACCOUNT

&

BALANCE SHEET

2020 / 2021

CREWKERNE TOWN COUNCIL

ACCOUNTS

2020 / 2021

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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.

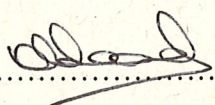
The RFO is responsible for the preparation of the Council's Statement of Accounts which, in terms of the CIPFA/NALC Code of Practice on Town and Parish Council Accounting (the code), is required to present fairly the financial position of the Council at the accounting date and its income and expenditure for the year ended 31 March 2021.

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 2021 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.....24/5/21.....

Peter Davidson
Town Clerk & Responsible Financial Officer

Signed..........Date.....28-6-21.....

Mayor of Crewkerne

These accounts have been approved by resolution of the Town Council at the meeting held on 28th June 2021.

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

CREWKERNE TOWN COUNCIL
INCOME & EXPENDITURE ACCOUNT
&
BALANCE SHEET

2020 / 2021

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
31/03/2020

Year Ended
31/03/2021

INCOME

1,755.93	Aqua Centre	373.97	Pg 10
299.25	Allotments	0.00	
870.06	Bank Gross Interest	110.13	
28,382.51	Cemetery re-imburement from JBC excluding Salaries	22,466.02	
1,547.33	Events	689.50	Pg 12
360.79	George Reynolds Centre	5,944.53	Pg 12
223.39	Grounds Maintenance	23.39	Pg 11
7,255.64	Henhayes Car Park	6,494.84	
4,116.00	Insurance Claim Refund	2,899.20	
50.00	Miscellaneous	65.22	
409,391.00	Precept	421,080.00	
941.00	Projects	0.00	Pg 12
30,084.09	Salaries & Wages Re-charged	24,058.31	
1,959.50	Town Hall	517.86	Pg 11
734.00	Transferred Services from SCC/SSDC	0.00	Pg 11
10,268.05	Victoria Hall	559.27	Pg 11
2,863.82	War Memorial Commemoration Trust	50.18	
<hr/>		<hr/>	
501,102.36	TOTAL INCOME	485,332.42	
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EXPENDITURE

4,912.85	Aqua Centre	493.40	Pg 10
29,970.35	Cemetery Administration & Maintenance	23,578.55	
5,239.11	Events	0.00	Pg 12
45,946.62	General Administration	38,115.96	Pg 10
23,220.00	George Reynolds Centre	38,665.83	Pg 12
12,108.00	Grants	13,955.68	Pg 12
57,032.35	Grounds Maintenance	42,191.43	Pg 11
41,277.00	Joint Burial Committee	42,122.00	
1,064.78	Projects	3,485.00	Pg 12
199,981.03	Salaries & Wages	199,716.87	
75,807.91	Town Hall	25,099.23	Pg 11
36,170.28	Transferred Services from SCC/SSDC	29,749.20	Pg 11
15,200.55	Victoria Hall	9,849.79	Pg 11
2,159.00	War Memorial Grounds	3,203.82	Pg 12
<hr/>		<hr/>	
550,089.83	TOTAL EXPENDITURE	470,226.76	
<hr/>		<hr/>	
(48,987.47)	Net surplus/(deficit)	15,105.66	Pg 6

CONSOLIDATED BALANCE SHEET

31/03/2020	As at	31/03/2021
	CURRENT ASSETS	
102,056.56	Investments	62,137.59
1,729.83	VAT Recoverable	3,412.07
14,497.96	Debtors	10,084.28
8,134.05	Payment in Advance	8,379.49
90,277.37	Cash in Hand & at Bank	140,955.88
-----		-----
216,695.77		224,969.31
-----		-----
216,695.77	TOTAL ASSETS	224,969.31
-----		-----
	CURRENT LIABILITIES	
18,486.64	Creditors	12,198.02
543.50	Receipts in Advance	0.00

(19,030.14)		(12,198.02)
-----		-----
197,665.63	TOTAL ASSETS LESS CURRENT LIABILITIES	212,771.29
-----		-----
197,665.63	NET ASSETS	212,771.29
=====		=====
	Represented By:	
	Revenue Account Balance	
159,905.40	General Fund	120,731.23
37,760.23	Earmarked Reserves	92,040.06
	Capital Receipts Unapplied	
	Interest on Capital Receipts	
-----		-----
197,665.63		212,771.29
=====		=====
246,653.10	Opening Balance 01/04/2020	197,665.63
(48,987.47)	Surplus/(Deficit) for year	15,105.66
197,665.63	Balance as at 31 st March 2021	212,771.29

The above statement represents fairly the financial position of the authority as at 31st March 2021 and reflects its income and expenditure during the year.

Signed.....

Mayor

Date.....28-6-21.....

.....

Responsible Financial Officer

.....28-6-21.....

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 2021 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	27,209
	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	16,493
	Street Fixtures & Fittings	37,001
	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	5,951,490

**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	1,574
	Town Hall Furniture (LIC)	1,307
	Christmas Lights	1,524
	Grounds Equipment	1,539
	Bins	1,025
	Speed Indicator Device	3,445
	Total	10,414
b.	During the year the following assets were disposed of	
	Telephones	611
	Christmas Lights	1,524
	Total	2,135

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 2021 there were no loans outstanding.

£

£

DEBTORS

The figures indicated below include:

VAT claim for March 2021

3,412.07

Joint Burial Committee reimbursement of invoices/officer time

10,084.28

13,496.35

The ages of these debts were:

No.

Value

Less than 3 months old

2

13,496.35

PAYMENT IN ADVANCE

Unexpired agreement with Edge Designs Ltd	290.41
Unexpired maintenance contract with Hoistaway	78.79
Unexpired contract with PHS Group Plc	38.25
Unexpired membership with Ellis Whittam Ltd	305.63
Unexpired insurance with Ellis Whittam Ltd	40.56
Unexpired insurance premium with WPS Insurance Brokers	700.61
Unexpired insurance premium with WPS Insurance Brokers	778.57
Unexpired insurance premium with WPS Insurance Brokers	1,933.54
Unexpired insurance premium with WPS Insurance Brokers	137.50
Unexpired agreement with Iris Business Software Ltd	129.17
Unexpired agreement with Coomber Security Systems Ltd	71.72
Unexpired agreement with Somerset PFA	10.01
Unexpired agreement with Everflow Ltd	381.20
Unexpired agreement with Pear Technology Services Ltd	23.08
Unexpired agreement with Society of Local Council Clerks	67.23
Unexpired agreement with Linen Yard Investments	2,500.00
Unexpired agreement with Somerset Web Services Ltd	200.27
Unexpired agreement with Zoom Video Communications	24.51
Unexpired agreement with TV Licensing	105.14
Unexpired agreement with Hoistway	301.25
Unexpired agreement with Wix.com	86.87
Payment in advance to DVLA	175.18

8,379.49

CREDITORS

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

Sheet date totalled (*estimated)

£

£

Active Learning & Skills – Youth Service Provision	1328.20
Archer Safety Signs – Grounds Maintenance	57.85
British Gas Business – Happy Valley Floodlights Electricity	12.77
British Gas Business- George Reynolds Centre Electricity	282.47
British Gas Business – Grounds Workshop Electricity	25.00
British Gas Business – Public Toilets Electricity	79.95
British Gas Business – Town Hall Electricity	107.93
British Gas Business – Town Hall Gas	308.69
Dantek Environmental Serv – George Reynolds Centre Water Monitoring	145.00
EON – Victoria Hall Electricity	20.37
EDF Energy Ltd – Happy Valley Streetlights electricity	45.71
EDF Energy Ltd – Henhayes Streetlights electricity	10.31
EDF Energy Ltd – Middle Path Streetlights electricity	11.42
Fern Garden Tree Services – Grounds Maintenance	120.00
Fern Garden Tree Services – Grounds Maintenance	340.00
Fern Garden Tree Services – Grounds Maintenance	1,206.66
Glen Cleaning Group Ltd – Public Toilets	776.18
Gowers.L – Town Hall Maintenance	37.50
HM Revenue & Customs – Tax & NI Contributions	2,609.58
Iris Business Software Ltd – Payroll Software	18.15
Land Registry – Administration	9.00
Lloyds Bank – Bank charges	13.75
Mole Valley Farmers – Grounds Maintenance	39.99
O2 – Mobile Wifi	36.25
Ocean Fire & Security – GRC Security Maintenance	35.67
Paperchase Recycling – Cemetery Maintenance	37.00
SCC Pension Fund – Pension Contributions	2,983.02
Screwfix Direct – Grounds Maintenance	86.75
Society of Local Council Clerks – Administration	325.00
SSDC - Administration	125.00
SSDC – Public Toilets Renovation	142.00
SSE – Cemetery Chapel Electricity	24.85
SSE – Cemetery Chapel Electricity*	25.00
The Business – Grounds Maintenance	29.71
Viridor – Grounds Maintenance	290.63
Western Decorating Supplies – George Reynolds Centre Maintenance	450.66

12,198.02**RECEIPTS IN ADVANCE****0.00**

EARMARKED RESERVES

Opening Balance at 01.04.2020	37,760.23
Additions during the year	59,435.00
Less amount utilised within the year	5,155.17
Balance at the year end	92,040.06
Balances of Earmarked Reserves as at 31 st March 2021 were:	

	Balance at 01/04/20	Additions in year	Used in year	Balance at 31/03/21
Tennis Courts Upgrade	4,356.43	5,000.00		9,356.43
Invest for Crewkerne's Future	6,751.69			6,751.69
Bincombe	843.75			843.75
Youth Town Council	4,940.19			4,940.19
Playgrounds	6,315.70		1155.17	5,160.53
Trf Services Youth Service	2,705.42	2,335.00		5,040.42
Barn Street Rec.ground	2,847.05			2,847.05
Replacement Grounds Maint Vehicle	4,000.00		4,000.00	0.00
Town Hall Project	0.00	10,000.00		10,000.00
Staff Costs	0.00	10,300.00		10,300.00
Neighbourhood Plan	0.00	1,000.00		1,000.00
New Projects	5,000.00			5,000.00
Events	0.00	2,000.00		2,000.00
Grounds Maintenance	0.00	18,300.00		18,300.00
Refurb of FS Public Toilets	0.00	10,500.00		10,500.00
	37,760.23	59,435.00	5,155.17	92,040.06

BREAKDOWN OF INCOME & EXPENDITURE HEADINGS

GENERAL ADMINISTRATION EXPENDITURE					
19/20		20/21		19/20	20/21
225.27	Stationery	205.50		125.27	Refreshments 50.47
1,821.48	Telephone	2,779.91		706.93	Office Equipment 0.00
1,198.61	Photocopier	1,276.05		2,025.77	Mayor's Civic Expenses 178.35
941.67	Season Tickets	875.00		2,941.45	Professional Subscriptions 2,663.88
424.10	Postage	250.00		1,599.49	Audit Fees 1,784.83
110.74	Miscellaneous	49.00		13,511.03	Insurance 13,121.72
1,472.23	Election Expenses	0.00		2,111.65	Legal Fees 1,250.00
9,143.10	Computers	7,688.01		4,670.00	Newsletters 1,074.00
1,576.50	Website	3,944.05		55.00	Members Course Fees 0.00
1,030.40	Staff Training & Exp	350.00		255.93	Bank Fees 250.19
0.00	Advertising	325.00			
				45,946.62	Total Administration 38,115.96

AQUA CENTRE INCOME			AQUA CENTRE EXPENDITURE		
19/20		20/21	19/20		20/21
1,000.00	Rent	0.00	4,912.85	Loan Repayment	0.00
755.93	Reimburse for insurance	373.97	0.00	Maintenance	493.40
1,755.93	Total to Inc & Exp	373.97	4,912.85	Total to Inc & Exp	493.40

TRANSFERRED SERVICES FROM SCC/SSDC INCOME			TRANSFERRED SERVICES FROM SCC/SSDC EXPENDITURE		
19/20		20/21	19/20		20/21
734.00	Market Stall Fees	0.00	12,240.00	Youth Service Provision	13,665.45
			7,824.00	Youth Prov Venue Hire	0.00
			55.00	Wednesday Market	215.00
			16,051.28	Public Toilets	15,868.75
734.00	Total to Inc & Exp	0.00	36,170.28	Total to Inc & Exp	29,749.20

GROUNDS MAINTENANCE INCOME			GROUNDS MAINTENANCE EXPENDITURE		
19/20		20/21	19/20		20/21
23.39	Wayleaves	23.39	2,513.60	Grounds maintenance	2,482.06
180.00	Henryhayes Pitch Leases	0.00	18,110.94	Open Spaces	11,706.97
20.00	Miscellaneous	0.00	1,506.70	Playgrounds	3,155.17
			0.00	Bins	560.00
			-1.77	West St Storage	0.00
			1,529.66	Vehicle	1,552.18
			4,061.37	Ride on Mower	2,299.76
			779.97	Street Lighting	439.35
			0.00	Equipment	1,539.00
			10,243.06	Grounds W'shop Rent/Service Charge	10,280.63
			6,245.87	Grounds W'shop Rates/Utilities	6,795.12
			2,414.61	Grounds W'shop Maint	1,058.19
			8,955.00	Town Centre CCTV	103.00
			673.34	Happy Valley Floodlights	220.00
223.39	Total to Inc & Exp	23.39	57,032.35	Total to Inc & Exp	42,191.43

TOWN HALL INCOME			TOWN HALL EXPENDITURE		
19/20		20/21	19/20		20/21
270.00	Chamber Hire	0.00	10,907.70	Business Rates & Utilities	10,037.57
1,150.00	Service Charge	0.00	3,845.61	Maintenance/Repairs	2,851.96
39.50	Community Hub Sales	17.86	1,072.72	Fire Alarm Equip/Mt	955.67
500.00	LIC Grant	500.00	82.59	Community Hub Purchases	113.33
			339.62	Christmas trees/Lights	627.50
			10,776.27	Town Christmas lights	8,921.70
			48,783.40	Town Hall Project	0.00
			0.00	Covid Compliancy	1,591.50
1,959.50	Total to Inc & Exp	517.86	75,807.91	Total to Inc & Exp	25,099.23

VICTORIA HALL INCOME			VICTORIA HALL EXPENDITURE		
19/20		20/21	19/20		20/21
6,860.76	Hire Charges	547.23	6,508.13	Business Rates & Utilities	5,068.70
610.62	Performing Rights	12.04	180.00	Entertainment Licence	180.00
2,746.67	C.U.D.O.S.	0.00	355.76	Performing Rights	140.81
50.00	Miscellaneous	0.00	5,347.20	Maintenance/Repairs	2,029.62
			2,809.46	Lift Maintenance	2,239.04
			0.00	Equipment	191.62
10,268.05	Total to Inc & Exp	559.27	15,200.55	Total to Inc & Exp	9,849.79

GRANTS EXPENDITURE						
19/20		20/21		19/20		20/21
3,071.00	Minor Grants	4,020.00		500.00	Speedwell Club	1,000.00
1,500.00	Heritage Centre/Museum	1,000.00		1,000.00	Rotary Club	0.00
1,500.00	The Henhayes Centre	1,250.00		4,537.00	C S Y A L	1,585.68
0.00	Citizens Advice	2,100.00				
0.00	Crewkerne in Bloom	1,000.00				
0.00	Crewkerne Community Church	2,000.00				
				12,108.00	Total to Inc & Exp	13,955.68

PROJECTS INCOME			PROJECTS EXPENDITURE		
19/20		20/21	19/20		20/21
231.00	Rugby Scoreboard	0.00	231.00	Rugby Scoreboard	0.00
710.00	Crewkerne in Bloom	0.00	123.98	Environmental Projects	0.00
			709.80	Crewkerne in Bloom	0.00
			0.00	Speed Indicator Device	3,485.00
941.00	Total to Inc & Exp	0.00	1,064.78	Total to Inc & Exp	3,485.00

EVENTS INCOME			EVENTS EXPENDITURE		
19/20		20/21	19/20		20/21
47.33	Matchbox Challenge	0.00	5,000.00	Eat Festival	0.00
1,500.00	Eat Festival	0.00	74.11	Matchbox Challenge	0.00
0.00	Town Christmas Trees	689.50	165.00	Business Network Event	0.00
1,547.33	Total to Inc & Exp	689.50	5,239.11	Total to Inc & Exp	0.00

WAR MEMORIAL GROUNDS EXPENDITURE						
19/20		20/21		19/20		20/21
636.97	Water	980.68		0.00	Allotments	40.00
1,000.00	Bowling Green Mt	1,000.00		110.03	Grounds Maintenance	912.75
412.00	Severalls Hall	270.39				
				2,159.00	Total to Inc & Exp	3,203.82

GEORGE REYNOLDS CENTRE INCOME			GEORGE REYNOLDS CENTRE EXPENDITURE		
19/20		20/21	19/20		20/21
1.00	Rent	0.00	15,757.00	Maintenance	22,446.83
359.79	Reimburse for insurance	169.53	7463.00	Purchase of Assets	0.00
0.00	Premises hire - Jigsaw	5,775.00	0.00	Lift Maintenance	115.00
			0.00	Administration	929.00
			0.00	Utilities/Rates	11,132.19
			0.00	Equipment	57.50
			0.00	Security/Fire/CCTV	1,456.54
			0.00	Telephone/broadband/TV	2,528.77
360.79	Total to Inc & Exp	5,944.53	23,220.00	Total to Inc & Exp	38,665.83

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	0.00*	Non
Crewkerne Leisure M'gement	Aqua Centre	0.00*	Repairing

***Rent waived for this financial year due to Covid 19**

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.