



**CREWKERNE TOWN COUNCIL**

**INCOME & EXPENDITURE**

**ACCOUNT**

**&**

**BALANCE SHEET**

**2021 / 2022**

# CREWKERNE TOWN COUNCIL

## ACCOUNTS

2021 / 2022

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## INTRODUCTION

The Town Council is required:

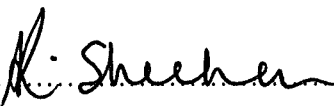
\*to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has responsibility for the administration of those affairs. In this Council, the Town Clerk is the Responsible Financial Officer (RFO).

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

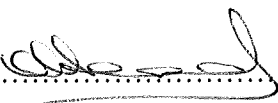
The RFO is responsible for the preparation of the Council's Statement of Accounts which, in terms of the CIPFA/NALC Code of Practice on Town and Parish Council Accounting (the code), is required to present fairly the financial position of the Council at the accounting date and its income and expenditure for the year ended 31 March 2022.

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 2022 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 2015 and published subject to External Audit.

Signed..........Date.....27 June 2022.....

**Katharine Sheehan**  
**Town Clerk & Responsible Financial Officer**

Signed..........Date.....27 June 2022.....

**Mayor of Crewkerne**

These accounts have been approved by resolution of the Town Council at the meeting held on 27th June 2022.

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

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

**2021 / 2022**

**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  
31/03/2021

Year Ended  
31/03/2022

### INCOME

373.97	Aqua Centre	0.00	Pg 10
0.00	Allotments	0.00	
110.13	Bank Gross Interest	30.84	
22,466.02	Cemetery re-imburement from JBC excluding Salaries	43,335.91	
689.50	Events	4,084.57	Pg 12
5,944.53	George Reynolds Centre	14,782.97	Pg 12
23.39	Grounds Maintenance	23.39	Pg 11
6,494.84	Henhayes Car Park	97.09	
2,899.20	Insurance Claim Refund	0.00	
65.22	Miscellaneous	-57.00	
421,080.00	Precept	440,037.00	
0.00	Projects	6,152.00	Pg 12
24,058.31	Salaries & Wages Re-charged	16,101.24	
517.86	Town Hall	500.00	Pg 11
0.00	Transferred Services from SCC/SSDC	22,532.46	Pg 11
559.27	Victoria Hall	4,497.99	Pg 11
50.18	War Memorial Commemoration Trust	1.36	
<hr style="border-top: 1px dashed black;"/>			
485,332.42	TOTAL INCOME	552,119.82	
<hr style="border-top: 3px double black;"/>			



### EXPENDITURE

493.40	Aqua Centre	0.00	Pg 10
23,578.55	Cemetery Administration & Maintenance	42,502.70	
0.00	Events	905.37	Pg 12
38,115.96	General Administration	51,436.63	Pg 10
38,665.83	George Reynolds Centre	36,262.49	Pg 12
13,955.68	Grants	11,733.60	Pg 12
42,191.43	Grounds Maintenance	52,076.86	Pg 11
42,122.00	Joint Burial Committee	42,906.00	
3,485.00	Projects	19,767.00	Pg 12
199,716.87	Salaries & Wages	187,479.66	
25,099.23	Town Hall	31,122.37	Pg 11
29,749.20	Transferred Services from SCC/SSDC	91,925.20	Pg 11
9,849.79	Victoria Hall	10,744.77	Pg 11
3,203.82	War Memorial Grounds	3,173.23	Pg 12
<hr style="border-top: 1px dashed black;"/>			
470,226.76	TOTAL EXPENDITURE	582,035.88	
<hr style="border-top: 3px double black;"/>			
15,105.66	Net surplus/(deficit)	(29,916.06)	Pg 6

## CONSOLIDATED BALANCE SHEET

31/03/2021	As at		31/03/2022
		<b>CURRENT ASSETS</b>	
62,137.59		Investments	0.00
3,412.07		VAT Recoverable	7,918.31
10,084.28		Debtors	20,510.21
8,379.49		Payment in Advance	6,168.80
140,955.88		Cash in Hand & at Bank	166,570.33
-----			-----
224,969.31			201,167.65
-----			-----
224,969.31		<b>TOTAL ASSETS</b>	201,167.65
-----			-----
		<b>CURRENT LIABILITIES</b>	
12,198.02		Creditors	17,391.12
0.00		Receipts in Advance	921.30
-----			-----
(12,198.02)			(18,312.42)
-----			-----
212,771.29		<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	182,855.23
-----			-----
212,771.29		<b>NET ASSETS</b>	182,855.23
=====			=====
		Represented By:	
		Revenue Account Balance	
120,731.23		General Fund	104,009.06
92,040.06		Earmarked Reserves	78,846.17
		Capital Receipts Unapplied	
		Interest on Capital Receipts	
-----			-----
212,771.29			182,855.23
=====			=====
197,665.63		Opening Balance 01/04/2021	212,771.29
15,105.66		Surplus/(Deficit) for year	(29,916.06)
212,771.29		Balance as at 31 <sup>st</sup> March 2022	182,855.23

The above statement represents fairly the financial position of the authority as at 31<sup>st</sup> March 2022 and reflects its income and expenditure during the year.

Signed.....  ..... Mayor	.....  ..... Responsible Financial Officer
Date..... <u>27 June 2022</u> .....	..... <u>27 June 2022</u> .....

**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 2022 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	28,418
	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	15,935
	Street Fixtures & Fittings	47,805
	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
	<b>TOTAL ASSETS</b>	<b>5,962,945</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.	<b>During the year the following assets were added</b>	Book Value £
	Computer Equipment	1,484
	Christmas Lights	4,349
	Grounds Equipment	416
	Market Gazebos	1,505
	Benches/Planters	1,595
	Bins	1,555
	Air Quality Monitor	1,800
	<b>Total</b>	<b>12,704</b>
b.	<b>During the year the following assets were disposed of</b>	
	Computer Equipment	275
	Christmas Lights	974
	<b>Total</b>	<b>1,249</b>

## LEASES

At the year end the following leases were in operation

<b>Lessor</b>	<b>Purpose</b>	<b>Annual Lease Payable</b>	<b>Year of Expiry</b>
Ricoh Capital Plc	Ricoh Photocopier	800.20	2027
Carina Properties Ltd	Public Toilet Block	1.00	2070

## BORROWINGS

As at the close of business on 31st March 2022 there were no loans outstanding.

£

£

## DEBTORS

The figures indicated below include:

VAT claim for March 2022	7,918.31
Joint Burial Committee reimbursement of invoices/officer time	18,112.11
5 GRC Bookings	1,569.41
4 Victoria Hall Bookings	716.29
1 Performing Rights for Victoria Hall	112.40

**28,428.52**

The ages of these debts were:

Less than 3 months old

No.

12

Value

28,428.52

## PAYMENT IN ADVANCE

Unexpired agreement with Edge Designs Ltd	298.86
Unexpired maintenance contract with Hoistway	81.94
Unexpired contract with PHS Group Plc	30.00
Unexpired membership with Ellis Whittam Ltd	23.71
Unexpired insurance with Ellis Whittam Ltd	210.16
Unexpired insurance premium with WPS Insurance Brokers	1,909.44
Unexpired insurance premium with WPS Insurance Brokers	818.86
Unexpired insurance premium with WPS Insurance Brokers	500.37
Unexpired insurance premium with WPS Insurance Brokers	244.79
Unexpired agreement with Iris Business Software Ltd	142.67
Unexpired agreement with Coomber Security Systems Ltd	73.88
Unexpired agreement with Somerset PFA	10.01
Unexpired agreement with Everflow Ltd	115.40
Unexpired agreement with Pear Technology Services Ltd	23.08
Unexpired agreement with Society of Local Council Clerks	86.86
Unexpired agreement with Society of Local Council Clerks	247.01
Unexpired agreement with Somerset Web Services Ltd	200.27
Unexpired agreement with Zoom Video Communications	20.42
Unexpired agreement with TV Licensing	106.15
Unexpired agreement with Hoistway	304.74
Unexpired agreement with Wix.com	86.87
Unexpired agreement with Allen Computer Services	34.13
Unexpired agreement with Ricoh Uk Ltd	65.93
Payment in advance to DVLA	185.25
Payment in advance to Purple Chilli Ltd	348.00

**6,168.80**



**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	1,363.92	
Amazon - Administration	41.45	
Biffa – Grounds Maintenance	34.22	
Boomerang Cleaning Supplies – Town Hall Maintenance	110.00	
British Gas Business – Happy Valley Floodlights Electricity	79.52	
British Gas Business- George Reynolds Centre Electricity	384.68	
British Gas Business – Victoria Hall Gas	6.50	
British Gas Business – Public Toilets Electricity	439.07	
British Gas Business – Town Hall Electricity	163.28	
British Gas Business – Town Hall Gas	224.15	
British Gas Business – Cemetery Lodge	20.00	
CUDOS – Mayors Expenses	30.00	
Dantek Environmental Serv – George Reynolds Centre Water Monitoring	149.35	
EON – Victoria Hall Electricity	189.67	
EON – Grounds Workshop	11.42	
EDF Energy Ltd – Happy Valley Streetlights electricity	54.10	
EDF Energy Ltd – Henhayes Streetlights electricity *	10.38	
EDF Energy Ltd – Middle Path Streetlights electricity *	11.70	
Fern Garden Tree Services – Grounds Maintenance	210.00	
Fern Garden Tree Services – Cemetery Grounds Maintenance	1,395.00	
Gazebo Shop - Market	1,534.96	
HM Revenue & Customs – Tax & NI Contributions	3,019.32	
Iris Business Software Ltd – Payroll Software	262.71	
Jay. M – Grounds Mainenance	14.85	
Knight Electrical - CCTV	569.73	
Land Registry – Grounds Maintenance	12.00	
Linen Yard Investments (Crewkerne) Ltd – Grounds Workshop Gas	345.38	
Lloyds Bank – Bank charges	13.75	
M C Commercial Cleaning - Cleaning	1,466.50	
O2 – Mobile Wifi	37.92	
Paperchase Recycling – GRC	80.00	
Paperchase Recycling – Cemetery Maintenance	54.50	
Prism - Administration	179.55	
SCC Pension Fund – Pension Contributions	3,285.30	
Screwfix Direct – Grounds Maintenance	48.19	
Society of Local Council Clerks – Administration	20.00	
Sparkling Choice – Mayors Expenses *	219.50	
SSDC - Administration	125.00	
SSDC – Grounds Maintenance	460.34	
SSDC – Staff Costs *	516.00	
SSE – Cemetery Chapel Electricity	79.01	
Swaffield J.H. – Grounds Maintenance	117.70	
The Business – Grounds Maintenance	0.50	

**17,391.12**

**RECEIPTS IN ADVANCE**

Allotment Holder – Rent	14.60
Allotment Holder – Rent	29.20
Crewkerne Cricket Club – GRC Rent	697.50
Crewkerne Cricket Club - Henhayes Pitch Lease	60.00
Crewkerne Rangers Football Club – Henhayes Pitch Lease	60.00
Crewkerne Rugby Club – Henhayes Pitch Lease	60.00

**921.30**

## EARMARKED RESERVES

Opening Balance at 01.04.2021	92,040.06
Additions during the year	17,000.00
Less amount utilised within the year	30,193.89
Balance at the year end	78,846.17

Balances of Earmarked Reserves as at 31<sup>st</sup> March 2022 were:

	Balance at 01/04/21	Additions in year	Used in year	Balance at 31/03/22
Tennis Courts Upgrade	9,356.43			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	5,160.53		3,003.20	2,157.33
Trf Services Youth Service	5,040.42		5,040.42	0.00
Barn Street Rec. ground	2,847.05		780.00	2,067.05
Town Hall Project	10,000.00		644.61	9,355.39
Staff Costs	10,300.00	10,000.00		20,300.00
Neighbourhood Plan	1,000.00			1,000.00
New Projects	5,000.00		2,850.00	2,150.00
Events	2,000.00			2,000.00
Grounds Maintenance	18,300.00		7,375.66	10,924.34
Refurb of FS Public Toilets	10,500.00		10,500.00	0.00
Utilities	0.00	7,000.00		7,000.00
	<b>92,040.06</b>	<b>17,000.00</b>	<b>30,193.89</b>	<b>78,846.17</b>

## BREAKDOWN OF INCOME & EXPENDITURE HEADINGS

GENERAL ADMINISTRATION EXPENDITURE						
20/21		21/22		20/21	21/22	
205.50	Stationery	368.87		50.47	Refreshments	112.70
2,779.91	Telephone	3,291.04		0.00	Office Equipment	90.35
1,276.05	Photocopier	1,432.82		178.35	Mayor's Civic Expenses	852.57
875.00	Season Tickets	812.50		2,663.88	Professional Subscriptions	2,831.17
250.00	Postage	145.25		1,784.83	Audit Fees	2,433.54
49.00	Miscellaneous	78.41		13,121.72	Insurance	15,222.34
0.00	Election Expenses	1,247.82		1,250.00	Legal Fees	1,462.00
7,688.01	Computers	6,597.32		1,074.00	Newsletters	4,548.00
3,944.05	Website	4,090.96		0.00	Members Course Fees	25.00
350.00	Staff Training & Exp	1,403.90		250.19	Bank Fees	267.74
325.00	Advertising	319.00		0.00	Temporary Staff Costs	3,803.33
				<b>38,115.96</b>	<b>Total Administration</b>	<b>51,436.63</b>

AQUA CENTRE INCOME			AQUA CENTRE EXPENDITURE		
20/21		21/22	20/21		21/22
0.00	Rent	0.00	493.40	Maintenance	0.00
373.97	Reimburse for insurance	0.00			
<b>373.97</b>	<b>Total to Inc &amp; Exp</b>	<b>0.00</b>	<b>493.40</b>	<b>Total to Inc &amp; Exp</b>	<b>0.00</b>

TRANSFERRED SERVICES FROM SCC/SSDC INCOME			TRANSFERRED SERVICES FROM SCC/SSDC EXPENDITURE		
20/21		21/22	20/21		21/22
0.00	Market Stall Fees	245.00	13,665.45	Youth Service Provision	16,367.04
0.00	Grant for Gazebos	1,436.70	215.00	Wednesday Market	1,799.96
0.00	Grant for Public Toilets	20,850.76	15,868.75	Public Toilets	11,321.70
			0.00	Public Toilet Renovation	62,436.50
<b>0.00</b>	<b>Total to Inc &amp; Exp</b>	<b>22,532.46</b>	<b>29,749.20</b>	<b>Total to Inc &amp; Exp</b>	<b>91,925.20</b>

GROUNDS MAINTENANCE INCOME			GROUNDS MAINTENANCE EXPENDITURE		
20/21		21/22	20/21		21/22
23.39	Wayleaves	23.39	2,482.06	Grounds maintenance	3,103.07
0.00	Henryhayes Pitch Leases	0.00	11,706.97	Open Spaces	18,212.72
0.00	Miscellaneous	0.00	3,155.17	Playgrounds	5,003.20
			560.00	Bins	733.00
			1,552.18	Vehicle	1,452.90
			2,299.76	Ride on Mower	1,691.52
			439.35	Street Lighting	469.14
			1,539.00	Equipment	656.73
			10,280.63	Grounds W'shop Rent/Service Charge	10,258.83
			6,795.12	Grounds W'shop Rates/Utilities	6,833.71
			1,058.19	Grounds W'shop Maint	1,703.34
			103.00	Town Centre CCTV	802.23
			220.00	Happy Valley Floodlights	1,156.47
<b>23.39</b>	<b>Total to Inc &amp; Exp</b>	<b>23.39</b>	<b>42,191.43</b>	<b>Total to Inc &amp; Exp</b>	<b>52,076.86</b>

TOWN HALL INCOME			TOWN HALL EXPENDITURE		
20/21		21/22	20/21		21/22
0.00	Chamber Hire	0.00	10,037.57	Business Rates & Utilities	10,117.33
17.86	Community Hub Sales	0.00	2,851.96	Maintenance/Repairs	6,742.26
500.00	LIC Grant	500.00	955.67	Fire Alarm Equip/Mt	440.29
			113.33	Community Hub Purchases	194.80
			627.50	Christmas trees/Lights	5,500.06
			8,921.70	Town Christmas lights	8,102.63
			0.00	Misc.	25.00
			1,591.50	Covid Compliancy	0.00
<b>517.86</b>	<b>Total to Inc &amp; Exp</b>	<b>500.00</b>	<b>25,099.23</b>	<b>Total to Inc &amp; Exp</b>	<b>31,122.37</b>

VICTORIA HALL INCOME			VICTORIA HALL EXPENDITURE		
20/21		21/22	20/21		21/22
547.23	Hire Charges	4,210.86	5,068.70	Business Rates & Utilities	6,702.09
12.04	Performing Rights	287.13	180.00	Entertainment Licence	180.00
0.00	C.U.D.O.S.	0.00	140.81	Performing Rights	703.91
0.00	Miscellaneous	0.00	2,029.62	Maintenance/Repairs	2,433.34
			2,239.04	Lift Maintenance	725.43
			191.62	Equipment	0.00
<b>559.27</b>	<b>Total to Inc &amp; Exp</b>	<b>4,497.99</b>	<b>9,849.79</b>	<b>Total to Inc &amp; Exp</b>	<b>10,744.77</b>

GRANTS EXPENDITURE						
20/21		21/22		20/21	21/22	
4,020.00	Minor Grants	1,733.60		1,000.00	Speedwell Club	1,000.00
1,000.00	Heritage Centre/Museum	1,000.00		0.00	Crewkerne Men's Shed	1,000.00
1,250.00	The Henhayes Centre	2,000.00		1,585.68	C S Y A L	0.00
2,100.00	Citizens Advice	2,000.00				
1,000.00	Crewkerne in Bloom	1,000.00				
2,000.00	Crewkerne Community Church	2,000.00				
				13,955.68	Total to Inc & Exp	11,733.60

PROJECTS INCOME			PROJECTS EXPENDITURE			
20/21		21/22		20/21	21/22	
0.00	Environmental Projects	2,700.00		0.00	Environmental Projects	5,550.00
0.00	Local Business Support	3,452.00		0.00	Local Business Support	14,217.00
				3,485.00	Speed Indicator Device	0.00
0.00	Total to Inc & Exp	6,152.00		3,485.00	Total to Inc & Exp	19,767.00

EVENTS INCOME			EVENTS EXPENDITURE			
20/21		21/22		20/21	21/22	
0.00	Christmas Workshops	1,100.00		0.00	Christmas Workshops	905.37
0.00	Christmas Lights	2,174.57				
689.50	Town Christmas Trees	810.00				
689.50	Total to Inc & Exp	4,084.57		0.00	Total to Inc & Exp	905.37

WAR MEMORIAL GROUNDS EXPENDITURE						
20/21		21/22		20/21	21/22	
980.68	Water	580.23		40.00	Allotments	0.00
1,000.00	Bowling Green Mt	1,000.00		912.75	Grounds Maintenance	0.00
270.39	Severalls Hall	1,593.00				
				3,203.82	Total to Inc & Exp	3,173.23

GEORGE REYNOLDS CENTRE INCOME			GEORGE REYNOLDS CENTRE EXPENDITURE			
20/21		21/22		20/21	21/22	
0.00	Bar Income	925.83		22,446.83	Maintenance	11,796.45
169.53	Reimburse for insurance	0.00		0.00	Bar Expenditure	1,146.10
5,775.00	Premises hire - Jigsaw	9,900.00		115.00	Lift Maintenance	198.39
0.00	Occasional Hire	462.81		929.00	Administration	700.00
0.00	Rugby Club	1,717.78		11,132.19	Utilities/Rates	11,484.02
0.00	Football Club	848.90		57.50	Equipment	661.89
0.00	Regular Users	927.65		1,456.54	Security/Fire/CCTV	2,331.59
				2,528.77	Telephone/broadband/TV	1,818.95
				0.00	Project	6,125.10
5,944.53	Total to Inc & Exp	14,782.97		38,665.83	Total to Inc & Exp	36,262.49

## **TENANCIES**

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

<b>Tenant</b>	<b>Property</b>	<b>Rent p.a.</b>	<b>Repairing/non Repairing</b>
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.