

# **STAPLEHURST PARISH COUNCIL**

## **STATEMENT OF ACCOUNTS**

for the year ending

**31<sup>st</sup> MARCH 2014**

*(subject to audit & approval)*

Income and Expenditure Account  
Balance Sheet and  
Supporting Statement

Mrs J S Bassett  
Responsible Financial Officer  
Parish Office, Village Centre  
High Street  
Staplehurst  
Kent  
TN12 OBJ

**STAPLEHURST PARISH COUNCIL**  
Income and Expenditure Account  
for the year ended 31<sup>st</sup> March 2014

| <b>2012/2013</b> |                                                                                                                                                               | <b>2013/2014</b> |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
|                  | <b>INCOME</b>                                                                                                                                                 |                  |
| 96,100.00        | Parish Precept                                                                                                                                                | 107,748.00       |
| 21,320.00        | MBC Concurrent Parish Services Grant                                                                                                                          | 9,446.00         |
| 5,196.00         | Other Project Grants (MBC Public Toilets Grant, Neighbourhood Plan Grant £6,300, Staplehurst Society Planters £756, KCC Christmas Lights £500, Misc £15)      | 10,071.00        |
| 1,400.00         | Donations to Uprockin (KCC Grant £1K, Boot fair & public donations £153.19)                                                                                   | 1,153.19         |
| 90.50            | Sales MBC Garden sacks (2012/13)                                                                                                                              | 0.00             |
| 52.43            | Interest on investments                                                                                                                                       | 56.95            |
| 195.00           | Christmas Lights Project donations                                                                                                                            | 205.00           |
| 184.10           | Village Centre Contingency                                                                                                                                    | 171.07           |
| 0.00             | Kent Community Alcohol Project                                                                                                                                | 900.00           |
| 124,538.03       | <b>TOTAL INCOME</b>                                                                                                                                           | 129,751.21       |
|                  | <b>EXPENDITURE</b>                                                                                                                                            |                  |
| 59,816.40        | General Administration (Staff, Parish Office utilities, equipment, insurance, subscriptions, training, meeting & travel expenses, publicity & website costs.) | 61,466.41        |
| 9,831.63         | Capital Projects (Polecat CCTV Camera & pole 12/13 – Donation to Village Centre 13/14)                                                                        | 5,000.00         |
| 1,364.00         | Donations                                                                                                                                                     | 1,140.00         |
| 9,952.12         | Street lighting, furniture, repairs, planters & caretaker                                                                                                     | 5,983.84         |
| 859.75           | Playscheme (shown net of fee income and MBC grant 2012 £831.16; 2013 £775)                                                                                    | 1,226.41         |
| 2,760.20         | Jubilee Sports Field & Skatepark Maintenance                                                                                                                  | 4,488.65         |
| 5,925.00         | Youth Club (Maintenance of site, KCC Lease/Purchase & Youth Leader)                                                                                           | 5,465.00         |
| 2,046.96         | Surrenden Playing Field & Trees                                                                                                                               | 2,540.97         |
| 6,462.03         | Churchyard maintenance                                                                                                                                        | 6,053.20         |
| 2,378.83         | Christmas Light Project                                                                                                                                       | 2,637.97         |
| 401.00           | Rural Settlement Group - Neighbourhood Plan                                                                                                                   | 10,368.43        |
| 9,644.14         | Public Convenience maintenance & improvements                                                                                                                 | 6,802.09         |
| 8,820.00         | Street Sweeping Staplehurst                                                                                                                                   | 8,820.00         |
| 2,387.33         | Skater's Festival                                                                                                                                             | 2,533.01         |
| 122,649.39       | <b>TOTAL EXPENDITURE</b>                                                                                                                                      | 124,525.98       |
| 1,888.64         | Balance of Income/Expenditure                                                                                                                                 | 5,225.23         |
| 99,662.41        | Balance brought forward from previous year                                                                                                                    | 101,551.05       |
| 101,551.05       |                                                                                                                                                               | 106,776.28       |

## Balance Sheet as at 31<sup>st</sup> March 2014

| 31/03/2013 |                                          | 31/03/2014 |
|------------|------------------------------------------|------------|
|            | <b>LONG TERM ASSETS</b>                  |            |
| 0.00       | None (see supporting statement below)    | 0.00       |
|            | <b>CURRENT ASSETS</b>                    |            |
| 1,763.91   | VAT Recoverable                          | 1,659.84   |
| 104,870.63 | Cash In Hand                             | 105,116.44 |
| 106,634.54 |                                          | 106,776.28 |
|            | <b>CURRENT LIABILITIES</b>               |            |
| (1,781.98) | Accruals                                 | (0.00)     |
| (3,301.51) | Creditors                                | (0.00)     |
| (5,083.49) |                                          | (0.00)     |
| 101,551.05 |                                          | 106,776.28 |
|            | <b>REPRESENTED BY:-</b>                  |            |
| 27,281.94  | GENERAL FUND                             | 29,032.85  |
|            | <u>Ongoing Parish Project Reserves:-</u> |            |
| 10,000.00  | Allotment land purchase fund             | 10,000.00  |
| 17,000.00  | Surrenden Playing Field Project          | 17,000.00  |
| 4,000.00   | Youth Project                            | 0.00 *     |
| 15,124.00  | Staplehurst Rural Settlement             | 0.00 *     |
| 1,000.00   | MBC grant for Uprockin 2013              | 0.00 *     |
| 9,156.14   | Balance c/fwd for future budget          | 36,683.39  |
| 56,280.14  |                                          | 63,683.39  |
|            | RESERVES held on behalf of others        |            |
| 16,988.97  | Village Centre Contingency               | 12,160.04  |
| 0.00       | Kent Community Rural Alcohol Project     | 900.00     |
| 1,000.00   | Rural Warden Winter Project              | 1,000.00   |
| 17,988.97  |                                          | 14,060.04  |
| 101,551.05 |                                          | 106,776.28 |

\* These items are now included within the annual budget.

### Supporting Statement to the accounts

#### LONG TERM ASSETS

Assets have been treated as an expense item at the time of purchase for accounting purposes. As at 31.03.2014 the following assets were held:-

#### COMMUNITY ASSETS

|                                                      |       |
|------------------------------------------------------|-------|
| Jubilee Field (Freehold)                             | Nil   |
| Land north east of Bell Lane, Staplehurst (Freehold) | Nil   |
| Lease purchase of Youth Club land from KCC           | 8,400 |

#### BUILDINGS

|                                                         |            |
|---------------------------------------------------------|------------|
| Jubilee Pavilion (insured replacement value)            | 579,976.79 |
| Surrenden Pavilion (insured replacement value)          | 8,295.99   |
| Bell Lane Toilets (leasehold insured replacement value) | 79,216.34  |

#### OTHER ASSETS

|                                                                      |            |
|----------------------------------------------------------------------|------------|
| As listed on the Asset Register 31.03.2014 held at The Parish Office | 187,306.00 |
|----------------------------------------------------------------------|------------|

**LEASES** - As at 31<sup>st</sup> March 2014 the following Leases were in operation:-

| Lessor                     | Purpose                          | Rent       | Expiry |
|----------------------------|----------------------------------|------------|--------|
| Maidstone Borough Council  | Bell Lane Toilets                | Peppercorn | 2015   |
| Maidstone Borough Council  | Surrenden Playing Field          | 65.00      | 2019   |
| Kent County Council        | Youth Club Land Lease & Purchase | 850.00     | 2050   |
| Staplehurst Parish Council | Jubilee Field Management         | 5.00       | 2034   |
| Staplehurst Parish Council | Lease of land for Guide Centre   | 5.00       | 2088   |

The Lease from Kent County Council for the Youth Club Land includes an Option to Purchase at any time within the term of the Lease. Each year £850 is paid to Kent County Council of which £250 represents rent and £600 represents capital towards the purchase of the land in 2050 at the agreed purchase price of £30,000 plus adjustment for rpi. As at 31<sup>st</sup> March 2014 a total of £8,400 towards the purchase price had been paid.

**Parish Office Lease** – Agreement had been reached for a new lease for the rental of Rooms 1, 2, 3 and 8 at Staplehurst Village Centre for a term of 3 years from 1<sup>st</sup> November 2007 at a combined annual rent of £4,200. In early 2014 an additional room was agreed to be rented for Staplehurst Society historical work at an additional £150 per annum. Completion of the legal paperwork at 31.03.2014 remained outstanding so the existing terms of the lease run on.

**EAR-MARKED RESERVES & ONGOING PROJECT BUDGETS**

- General Fund – Parish Councils are unable to borrow money without Government approval, which can be time-consuming to obtain. The sum of £29,032.85 was held for any unbudgeted or unforeseen emergencies that may require funds to be urgently applied.
- Parish Projects – The Council has set aside funding towards two parish projects in the next or future years so has ear-marked funds towards these; the re-establishment of Allotment provision and works at Surrenden Playing field to improve drainage and upgrade paths.
- Balance of underspends c/fwd - The sum of £36,683.39 has been carried forward to fund continuing projects within the next accounting year’s budget; in particular for the Youth Project and Staplehurst Rural Settlement/Neighbourhood Plan works.
- The Village Centre Contingency fund stood at £12,160.04 following receipt of £171.07 bank interest during the year and payment to the Village Centre Management of £5,000. There were no other movements in this account.
- Rural Warden Winter Fund – This fund of £1,000 is held on behalf of the Rural Warden to purchase items to assist local elderly and vulnerable people to keep warm in cold weather.
- Kent Community Alcohol Project – This fund of £900 is held on behalf of the Rural Warden to progress this project to reduce anti-social behaviour related to alcohol.

**TENANCIES** – None.

**SECTION 137 PAYMENTS** - Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £6.98 per electorate for the benefit of people in the area, on activities or projects not specifically authorised by other powers. Electoral Roll stood at 4,585 resulting in a limit of £32,003.30. The Council spent £8,820.00 on Street Sweeping.

**ADVERTISING AND PUBLICITY** – The Parish Council Website was maintained at nil cost during this financial year. Postings on the forum continue to be monitored by the Parish Office and Website Group.

The Parish Council continued to produce a Quarterly Newsletter throughout the year and the 2013 Annual Report of the Parish Council was also published and distributed to every household in the parish. The total cost of these has been £1,743 for the printing, plus some additional postage and stationery to outlying areas (approximately £250). The majority of Newsletters and Annual Reports were delivered by Councillors and volunteers free of charge.

**PENSIONS** - For the year ended 31<sup>st</sup> March 2014 the Employer’s contributions to the Local Government Pension Scheme was 18.9% of payroll.

Signed.....  
Chairman, Staplehurst Parish Council

Signed.....  
Responsible Financial Officer

Signed.....  
Mr T Kendrick, Internal Auditor