

**East Peckham Parish Council**  
**STATEMENT OF ACCOUNTS**

	RECEIPTS	PAYMENTS
Balance at Bank	286,413.01	
Audit Fees		820.00
Chairmans Allowance		353.20
Members Expenses		573.24
Office (IT, equipment, stationery & Reference Books)		3,389.84
Newsletters & Annual Report		199.37
Subscriptions		780.57
Website, office 365 & App		1,310.18
Training		1,705.40
Insurance		635.90
Staff Costs (PC)		1,900.00
NNDR (JH)		25,734.24
Outdoor Equipment Repairs/renewals		4,936.04
Community Emergency Planning		2,859.18
Village Planting		1,781.25
Garden Competition		2,692.00
Phase 4 JH Upgrade		80.00
Phase 4 Environmental	2,000.00	3,200.00
Minor Village Maintenance Fund		2,700.00
Outdoor Equipment - New Activity		2,275.00
Churchyard Maintenance (HT & St M)		2,000.00
Village Grasscutting		3,155.00
Garden of Remembrance		1,032.50
Allotments	907.00	437.50
Footway Lighting		302.59
CCTV		7,681.75
Christmas Lighting	5,017.85	790.00
JH Running Costs (offset by income)	11,197.50	9,419.06
JH Building & Asset Maintenance	323.00	11,088.51
Playing Fields & Outdoor Equipment		14,788.12
Litter Clearing		12,893.67
Village Youth Projects		1,985.93
Community Grants & Donation		757.61
Miscellaneous Provision		750.00
Precept	140,000.00	995.92
Interest & Misc receipts	327.80	
Expenditure from Earmarked		8,468.73
Refund of VAT	14,545.51	
JH Staff Costs		10,302.33
125th Anniversay of EPPC		145.85
East Peckham Loyalty Scheme		530.92
VAT		15,415.62
	<b>174,318.66</b>	<b>160,867.02</b>
<b>Closing Balances:</b>		
Balances in Bank Account		299,864.65
<b>TOTAL</b>	<b>460,731.67</b>	<b>460,731.67</b>



### INSURANCE

The Parish Councils Fidelity Guarantee Insurance is in line with the level recommended by Audit.

### LEASES

There are no leases where the Parish Council is landlord.

### TENANCIES

The Parish Council rents the allotment land adjacent to the playing fields for an annual rent of £30.

### CREDITORS

1. **Creditors as at 31 March 2018:** The following payments totaling £316.05 (including VAT where appropriate) were made during 2018/2019 but related to 2017/2018

£282.00	PSR Lighting & Signs	Footway Lighting Maintenance
£34.05	Mr. J Page	Members Expenses

**Creditors as at 31 March 2019:** The following payments totaling £6,319.30 (including VAT where appropriate) will be made during 2019/2020 but relate to 2018/2019

£2,274.00	Total Building Care	Jubilee Hall Building and asset maintenance
£116.98	Brookside Garden Centre	2019 Annual Parish Meeting expenses
£3,928.32	PSR Lighting & Signs	2 x new streetlights (order placed March 2019)

2. **Allotment Prepayment:** The allotment year runs from Michelmas i.e. 29 September to 28 September therefore an apportionment needs to be made. The total income received by way of allotment rents during the financial year 2018/2019 was £907.00. The prepayment is therefore for 185 days and equates to 459.71.

### DEBTORS

At 31 March 2019, the following debts (less than 6 months old) totaling £3,580.32 were outstanding.

£1,864.00	Jubilee Hall income due as at 31 March 2019 (Users are invoiced monthly in arrears)
£1,716.32	EDF Energy Credit on account

### VAT STATEMENT FOR THE YEAR ENDED 31 MARCH 2018

VAT on payments made during the year 2017/2018	£12,642.99
Total Recoverable VAT for 2017/2018	£12,642.99
Less refunds received during the year which relate to 2017/2018	£9,829.58
<b>Balance</b>	<b>£2,813.41</b>

**Note: Claim submitted during April 2018**

### VAT STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

VAT on payments made during the year 2018/2019	£15,415.62
Less irrecoverable VAT	£10.50
Total Recoverable VAT for 2018/2019	£15,405.12
Less refunds received during the year which relate to 2018/2019	£11,732.10
<b>Balance</b>	<b>£3,673.02</b>

**Note: Claim submitted during April 2019**

**JUBILEE HALL & PLAYING FIELDS**  
**Statement for the financial year ended 31 March 2019**

		£
Carried forward from 2018/2019 – Earmarked Reserves		£32,980
Plus 2018/2019 budgetary provisions		£44,023
Playing Field and outside equipment	£13,000	
Building Maintenance	£14,650	
Salaried staff costs	£11,500	
NNDR	£4,550	
JH Vandalism Insurance Settlement	£323	
Plus 2018/2019 Receipts		£11,198
<b>TOTAL</b>		<b>£88,201</b>
 <b>Less expenditure</b>		 <b>£54,007</b>
Building and equipment Maintenance	£14,788	
Jubilee Hall General Running Costs	£11,088	
Jubilee Hall Clerks Salary	£10,302	
NNDR	£4,936	
Playing Field maintenance	£12,893	
<b>Balance</b>		<b>£34,194</b>
<b>Plus</b>		
<b>Balance of 2018/2019 Provision towards outdoor equipment repairs/renewals</b>		<b>£141</b>
<b>Total Earmarked Balance Carried forward to 2019/2020</b>		<b>£34,334</b>

**SECTION 137 / GPC**

Whilst EPPC is qualified and has approved GPC, no expenditure has as yet been authorised using GPC principals. S137 of the LGA 1972 allowed EPPC to spend up to £7.86 per elector for the benefit of people within East Peckham on activities or projects not specifically authorized by other powers. The limit of spending under S137 of the LGA 1972 in the year ended 31 March 2019 was £20,239.50 based on a registered electorate of 2,575 electors at March 2018. The following payments totaling £3,493.54 were made during 2018/2019:

**Grants/Donations**

Royal British Legion	£250.00
Paddock Wood Community Advice Centre	£250.00
Lost Words Campaign	£100.00
Kent & Surrey Air Ambulance	£150.00
<b>TOTAL</b>	<b>£750.00</b>

**Litter Clearing** **£1,985.93**

**Youth Projects**

Mini Medics	£443.94
East Peckham Primary School – Glow Products for Firework Fundraiser	£313.67
<b>TOTAL</b>	<b>£757.61</b>

### SURGERY RESERVES (\$137/GPC)

Towards the end of 2015, EPPC learned that the branch surgery faced closure because the premises did not meet NHS Regulatory Standards. The response of EPPC was to embark upon a campaign resisting the closure. Despite our best efforts which included exploring many options, it was not viable, cost effective nor an appropriate use of public money to prop up a private business which operated from premises in private ownership. In early 2018, a decision was made by CCG and Health Centre to close the surgery at the end of March 2018, this decision came after EPPC had agreed its budget for 2018/2019 which included a contribution of £15,000 towards retaining the surgery. For the financial years 2015/2016, 2016/2017, 2017/2018 also set aside funds towards keeping the surgery in East Peckham. Before taking this action, EPPC sought guidance from NALC and KALC who advised that this would be an appropriate use of S137 / GPC provisions which could be earmarked within EPPC's reserves. £58,164 has been accumulated. During 2018/2019 EPPC decided that these accumulated funds would be spend on either the improvement and redevelopment of the village centre subject to securing the transfer of the land from Kent County Council or on community infrastructure improvements. Alternatively, the fund will be used to offset the precept over the next five years.

### GENERAL POWER OF COMPETENCE

In December 2016, having become eligible to use the General Power of Competence (GPC), EPPC adopted GPC, however no payments have yet been made using those powers.

### COUNCILLORS ALLOWANCES

There has been no expenditure on Councillors Allowances. Members decide each January whether to claim allowances and as a collective body have decided not to. This collective decision not to claim Parish Basic Allowances represented a cost saving to EPPC of at least £8,000 for 2018/2019.

### PROCEEDS FROM THE PUBLICATION 'BRIDGE OVER THE STREAM' BY MARGARET LAWRENCE

The author of 'Bridge over the Stream' written in 1994 to celebrate the centenary of East Peckham Parish Council wants all proceeds from the sale of the book to go to East Peckham Primary School for the benefit of children at the school. The fund balance at 31 March 2018 amounted to £0, during 2018/2019 there were receipts of £50. At 31 March 2019 the fund balance was £50.

### CLERKS GRATUITY / PENSION

The Clerks contract of employment specifies that in lieu of a pension she can receive a gratuity in lieu of pension and appropriate provisions have been made. The maximum amount of gratuity / pension is 3/75 of the clerk's annual remuneration.

Accumulated Funds 1999/2000 – 2016/2017	£15,839
Plus 2017/2018 Fund Contribution	£1,134
Plus 2018/2019 Fund Contribution	£1,169
Plus 2018/2019 salary underpayment	£205
<b>TOTAL</b>	<b>£18,347</b>
Less Amount Paid 2014/2015	£7,757
Less Amount Paid 2016/2017	£7,017
Less Amount Paid 2017/2018	£1,916
Less Amount Paid 2018/2019	£1,517
<b>FUND BALANCE</b>	<b>£140</b>

### AUTO ENROLMENT PENSION REQUIREMENTS

In order to fulfill EPPC's Auto Enrolment Pension requirements, EPPC has become a member of the Local Government Pension Scheme (Kent Pension Fund). The Clerk is the only eligible employee to join the Kent Pension Scheme and is likely to opt into the scheme during 2019/2020. In future years pension contributions will be paid by the Clerk and EPPC.

### 2018/2019 PRECEPT

In January 2018, the precept for 2018/2019 was set at £140,000; this was an increase of £50 or 0.0358% over the precept for 2017/2018 which was £139,500.

### CASH HOLDINGS AS AT 31.03.18

The total of the Parish Councils cash holdings at 31 March 2018 amounted to £297,990.68 less transactions in progress the balance at 31 March 2018 was £286,413.01

### CASH HOLDINGS AS AT 31.03.19

The total of the Parish Councils cash holdings at 31 March 2019 amounted to £303,331.53 less transactions in progress the balance at 31 March 2019 was £299,864.65.

### 2018/2019 TRANSACTIONS AWAITING PROCESSING

At 31 March 2019 the following transactions totaling £3,466.88 were awaiting processing:

<b>Unpresented cheques</b>	300987	£10.00	300988	£32.00	300989	£43.69	300990
	£360.00	300991	£804.00	300992	£6.79		
		300993	£52.80	300995	£106.80	301000	£2,050.80

### RESERVES

At 31 March 2019 the cash holdings held by the Parish Council were £299,864.65 after taking into account transactions which had not yet been processed. Taking into account the earmarked reserves of £146,605, the net reserves at 31 March 2019 were £153,259.65.

### EARMARKED RESERVES

At 31 March 2019 there were earmarked reserves totaling £146,605 in respect of the following items:

<b>£741</b>	<b>Village Planting</b>	
	Reserves from Previous financial years	£783
	- 2018/2019 overspend	- £42
<b>£17,077</b>	<b>Village Enhancements</b>	
	Reserves from Previous years	£14,577
	Balance of 2018/2019 Fund Provision	£2,500
<b>£5,711</b>	<b>Minor Village Maintenance Fund</b>	
	Reserves from Previous Years	£5,118
	Balance of 2018/2019 Fund Provision	£375
	Balance of 2018/2019 Grass cutting provision	£218
<b>£3,290</b>	<b>Allotments</b>	
	Provision from previous years towards land purchase	£2,250
	Reserves from previous years	£436
	2018/2019 Prepayment	£460
	Balance from 2018/2019	£144
<b>£6,008</b>	<b>CCTV</b>	
	Reserves from previous years	£5,298

	Balance of 2018/2019 fund Provision	£710
<b>£1,693</b>	<b>Christmas Lighting</b>	
	Reserves from Previous Years	£1,654
	Balance of 2018/2019 Fund Provision	£39
<b>£34,334</b>	<b>Jubilee Hall and Playing Fields</b>	
	Reserves from previous financial years	£32,980
	+ Balance of 2018/2019 Funding Provisions	£1,354
	Overspend on NNDR	-£386
	Outdoor equipment repairs u/spend	+£141
	Running costs surplus	+£109
	Building and asset underspend	+£186
	Staff costs underspend	+£1,198
	Playing Fields underspend	+£106
<b>£1,272</b>	<b>War Memorials</b>	
	Reserves from previous years	£7,391
	Balance of 2018/2019 funding provision	£350
	- 2018/2019 Expenditure	£6,469
<b>£140</b>	<b>Clerks Gratuity / Pension</b>	
	Balance of Fund Contribution	£140
<b>£6,319</b>	miscellaneous payments which relate to 2018/2019 which will be paid during 2019/2020	
<b>£260</b>	<b>Grants to Groups and Organizations</b>	
	Reserves from previous financial years	£260
<b>£65</b>	<b>Gardeners Association Deposit</b>	
	Reserves from previous financial years	£65
<b>£1,168</b>	<b>Village Youth Projects</b>	
	Reserves from Previous Years	£926
	Balance of 2018/2019 Provision	£242
<b>£58,154</b>	<b>EPPC Infrastructure Fund (Formerly Retention of East Peckham Surgery S137 Fund)</b>	
	Reserves from previous financial years (S137)	£43,154
	2018/2019 Fund Provision	£15,000
<b>£5,261</b>	<b>Community Emergency Planning</b>	
	Reserves from previous financial years	£4,542
	Balance of 2018/2019 Provision	£719

<b>£50</b>	<b>Bridge over the Stream</b>	
	2018/2019 Book Sales	£50
<b>£2,954</b>	<b>125<sup>th</sup> Anniversary of EPPC</b>	
	Balance of 2018/2019 Provision	£2,354
	Balance of community grants provision	£600
<b>£2,108</b>	<b>Churchyard Maintenance</b>	
	Balance of 2018/2019 fund provisions	£2,108

**MOVEMENTS IN RESERVES FOR THE FINANCIAL YEAR 2018/2019**

ITEM	OPENING BALANCE	TRANSFER TO RESERVE (+)	TRANSFER FROM RESERVE (-)	CLOSING BALANCE
<b>General Fund</b>	165,880			
2018/19 transfer +/- general fund		(38,682)		
Plus, Earmarked Reserves		33,532	7,470	
+/- Transfer to/from Reserves				153,260
<b>Closing Balance</b>	<b>165,880</b>			
Village Planting	783	0	42	741
Village enhancements	14,577	2,500	0	17,077
Village Minor Maintenance Fund	5,118	593	0	5,711
Allotments	2,686	604	0	3,290
CCTV	5,298	710	0	6,008
Christmas Lighting	1,654	39	0	1,693
Jubilee Hall Fund surplus	32,980	1,354	0	34,334
War Memorials	7,391	350	6,469	1,272
Bridge over the Stream Proceeds	0	50	0	50
Clerks Gratuity	283	0	143	140
Expenditure relating to prior F/Y's	316	6,319	316	6,319
Grants to Groups & Orgs	760	0	500	260
Gardeners Association Deposit	65	0	0	65
Youth Projects	926	242	0	1,168
EPPC Infrastructure Improvements (Formerly EP Surgery (S137))	43,154	15,000	0	58,154
Community Emergency Planning	4,542	719	0	5,261
125 <sup>th</sup> Anniversary of EPPC	0	2,954	0	2,954
Churchyard Maintenance	0	2,108	0	2,108
<b>TOTALS</b>	<b>286,413</b>		<b>7,470</b>	<b>299,865</b>