

**EAST PECKHAM PARISH COUNCIL**

**Receipts and Payments Summary Account for the financial year ended 31 March 2015**

<b>Previous Year</b>		<b>Current Year</b>
<b>2013/2014</b>		<b>2014/2015</b>
<b>£</b>		<b>£</b>
<b>140,098</b>	Balance brought forward	<b>195,456</b>
<b>173,531</b>	Total Receipts	<b>178,222</b>
<b>0</b>	Plus out of date cheques (returned to account)	<b>30</b>
<b>118,173</b>	Less total payments	<b>155,410</b>
<b>195,456</b>	Balance carried forward	<b>218,298</b>
<b>Represented by</b>		
<b>2,460</b>	Current account balance	<b>711</b>
<b>179,694</b>	Reserve account balance	<b>204,228</b>
<b>14,596</b>	Capital Reserve account balance	<b>14,603</b>
<b><u>4,324</u></b>	Less transactions not yet processed	<b><u>1,244</u></b>
<b><u>195,456</u></b>		<b><u>218,298</u></b>

## END OF YEAR BANK RECONCILIATION AS AT 31 MARCH 2015

Credit bought forward from 2013/2014	£195,456.01
+ Receipts for 2014/2015	£178,221.62
+out of date cheque (4079) returned to account	£30.00
<b>TOTAL CREDIT</b>	<b>£373,707.63</b>

Less Total Expenditure	£155,409.79
<b>BALANCE</b>	<b>£218,297.84</b>

### FINANCED BY

Nat West	Current account	£704.00	
	Reserve account	£204,227.62	
	Capital account	£14,602.81	
Unity Trust	Tailored deposit	£7.46	
<b>BANK BALANCE</b>			<b>£219,541.89</b>

<b>Difference</b>	<b>£1,244.05</b>
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### Represented by

#### Unpresented cheques

4247	£40.00
4269	£50.00
4281	£5.88
4290	£60.00
4298	£17.50
4299	£699.53
4300	£11.14
4301	£360.00

**Receipts Account for the financial year ended 31 March 2015**

<b>2013/2014</b>		<b>2014/2015</b>
<b>£</b>		<b>£</b>
<b>140,098</b>	<b>Balance brought forward</b>	<b>195,456</b>
27,794	Jubilee Hall, Sports Hall & Playing Field Income	27,235
630	Allotment Rents	642
107,440	Precept	109,110
9,569	Refunds of VAT	9,321
98	Bank Interest	120
	Key deposit	15
	Bank Compensation	700
	Gardeners Assoc. Deposit	65
28,000	Grants Received	31,043
	TMBC S136 Churchyard maintenance	£3,385
	TMBC S136 Halls & Open Spaces	£4,922
	TMBC S136 Street Lighting	£1,137
	TMBC Festive Lighting	£560
	TMBC CEF Grant	£2,500
	KCC Project Grant	£2,500
	TMBC Business Support Grant	£7,500
	TMBC Council Tax Support Grant	£8,539
<b><u>195,456</u></b>		<b><u>178,251</u></b>
<b><u>313,629</u></b>		<b><u>373,707</u></b>

**Payments Account for the financial year ended 31 March 2015**

2013/2014		2014/2015
£		£
25,952	Staff costs	35,456
	Salaries	
	Parish Clerk	£18,956
	Jubilee Hall Clerk	£8,743
	Gratuity	£7,757
9,790	Administration	10,611
	Training	816
	2014 Annual Meeting Expenses	462
	Community Emergency Planning	332
6,900	Churchyard/village maintenance	5,985
7,868	Footway Lighting	10,868
9,867	Building & equipment maintenance	15,087
25,692	Jubilee Hall	21,670
	Playing Field Maintenance	8,354
	Youth Shelter	7,685
3,973	NNDR	4,051
1,494	S137	1,815
	Summer Playschemes	£920
	Litter Clearing	£345
	Donations	£550
5,275	Grants	1,706
	Crime Prevention Panel	£75
	Russett Players	£554
	East Peckham School	£500
	East Peckham Pre-School	£250
	East Peckham Girls Brigade	£250
	Salvation Army	£25
	East Peckham Boys Brigade	£52
2,827	Village Projects	6,018
	Finger Post Signs	£5,557
	Village Planting	£161
	KBT, We're Watching Dog	
	Fouling Campaign	£300
	Dog Bags	70
	CW Retirement Gift	25
	Street Snooker Exhibition Event	276
995	Allotments	539
1,717	Festive Lighting	4,669
2,028	CCTV	1,231
7,935	VAT on payments	11,823
5,860	PWLB Loan repayments	5,860
<b>118,173</b>	<b>TOTAL</b>	<b>155,409</b>
<b>195,456</b>	<b>Balances Carried forward</b>	<b>218,298</b>
<b><u>313,629</u></b>		<b><u>373,707</u></b>

**JUBILEE HALL & PLAYING FIELDS**  
**Statement for the financial year ended 31 March 2015**

	£
Carried forward from 2013/2014 towards future building maintenance	28,758
Plus the following budgetary provisions	
Contribution towards running costs	4,400
Playing Field and outside equipment	8,600
Building Maintenance	13,000
NNDR Budget	4,200
Plus 2014/2015 Receipts	27,235
Hall Hire*            £27,043	
Vending receipts        £192	
<b>TOTAL</b>	<b>86,193</b>

\*Expenditure included costs incurred up to March 2015; the income figures do not include the March hall hire charges as users are invoiced monthly in arrears. March's hall hire charges will be banked during April 2015

**Less expenditure** **57,914**

Building and equipment Maintenance	£15,087	
Building	£12,467	
Play equipment	£2,470	
Misc. Equip	£150	
Jubilee Hall General Running Costs	£30,412	
Electric	£2,770	
Gas	2,282	
Insurance	£2,649	
Prof. Steam Clean	£285	
Booking Software	£45	
Water Rates	£961	
Supplies	£873	
Vending Machines	£808	
Janitorial Contracts	£10,996	
Clerks Salary	£8,743	
NNDR	£4,051	
Playing Field maintenance	£8,364	
Playing Fields	£4,700	
Tree Maintenance	£2,800	
Drainage Rates	£1	
Insurance	£863	
Earmarked Balance Carried forward to 2015/2016		<b>28,279</b>

**Debtors as at 31 March 2015**

£4,370.85	Jubilee Hall income due as at 31 March 2015 (Users are invoiced monthly in arrears)	
	Hadlow & East Peckham Children's Centre	£73.00
	Trainers Badminton Club	£45.60
	Ms N Sands - Zumba	£96.00
	Apples Bowls Club	£48.00
	Weald of Kent Gym Club	£3,708.25
	Mrs. S Joyce - Fit 4 U	£60.00
	Mrs. D Stephenson – Shape up Fitness Class	£125.00
	Paddock Wood Badminton Club	£110.00
	Just 4 Keepers	£80.00
	Ms Garcia-Pascual	£25.00

## NOTES TO SUPPORT THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015

These notes are an integral part of the Parish Councils accounts for the financial year ended 31 March 2015. The accounts have been prepared in accordance with the Audit Commission Act 1998 and the Accounts & Audit Regulations 2003 (SI 2003/533) as amended by the Accounts & Audit (Amendment) (England) Regulations 2006 (SI 2006/564) and subsequent amendments to the regulatory requirements including the Accounts & Audit Regulations 2011. East Peckham Parish Council is required by law to:

- Prepare accounting statements for the year ended 31 March 2015 in the form required by proper practices (the Annual Return)
- Approve the Annual Return including the accounting statements before 30 June 2015, and
- Publish or display the audited return by 30 September 2015.

In accordance with approved Standing Orders, as receipts and payments totals were less than £200,000, the accounts have been prepared on a Receipts & Payments basis. The progressive picture since the introduction of 'The Lighter Touch Audit Regime' in 2003 has been to encourage Parish Councils to move towards a Receipts & Payments method of accounting. KALC and the Parish Councils Independent Internal Auditor, RBS Auditing Solutions have both confirmed that the use of the Receipts & Payments method of accounting is acceptable.

### 2014/2015 ASSET REPORT

<b>Acquisitions</b>	During the year 2014/2015, the following assets were acquired:	
	Youth Shelter	£7,685.00
	7 x poles installed in the village centre for the mounting of Solar powered Christmas trees and hanging basket arrangements	£1,165.00
<b>TOTAL ACQUISITIONS</b>		<b>£8,850.00</b>

**Disposals**      During the year no assets were disposed of.

<b>Asset holdings as at 31 March 2015</b>	<b>Insurance Schedule</b>	<b>Annual Return</b>
❖ East Peckham Jubilee Hall (Formerly known as East Peckham Sports Hall)	£738,978.34	
❖ Office contents	£3,737.53	
❖ General contents including stock	£12,206.07	
❖ Outside Equipment	£41,458.15	
❖ Street Furniture	£38,966.80	
❖ Bus Shelters – Old Road and Pound Road	)	
❖ Gates & Fences	£17,672.78	
❖ Playground Equipment	£215,288.43	
❖ Sports Equipment	£1,181.00	
❖ Other Surfaces	£2,356.37	
❖ 15.73 acres of community land (Playing Fields)	No commercial value	
❖ Small area of amenity land at The Pound	No commercial value	
<b>TOTAL</b>	<b>£1,071,845.47</b>	<b>£903,470</b>

Notes:

- The assets listed above are valued and insured on a replacement basis.
- Due to the change in Annual Return reporting arrangements which happened in 2010, the value of assets to be reported in the 2014/2015 Annual return is based on the 2013/2014 Return value uplifted by the cost of new assets which during 2014/2015 consisted of the acquisitions listed above which cost £8,850. This gives an asset value of £1,071,845.47 for insurance purposes and an asset value of £903,470 for the Annual Return.
- During 2012/2013, the Playing Fields were registered with Land Registry as one of the Queen Elizabeth 11 Jubilee Fields. The playing fields therefore have added protection from future possible development.

### 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.
- The Council leases the vending machines located in the corridor at the Jubilee Hall and in the Meeting Room.

### 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 2014:** The following payments totaling £5,191 (including VAT where appropriate) made during 2014/2015 related to 2013/2014

Amount	Creditor	Expenditure Description
£144.00	KALC	Training course
£150.00	Hospice in the Weald	Donation approved by the PC during March 2014
£100.00	PWCAC	Donation approved by the PC during March 2014
£600.00	Total Building Care	Building and grounds maintenance
£161.99	KCC	Outdoor equipment
£1,440.74	EDF	Streetlight energy
£874.40	TMBC	2013/2014 Annual Report
£336.00	Kent Grassland Services	Playing Field Maintenance
£53.23	Mr G Haycock	Members Expenses – Civic Service 11.03.14
£239.90	KCC	Streetlight Repairs
£282.00	PSR Lighting	Streetlight maintenance
£808.63	British Gas	Jubilee Hall energy

2. **Creditors**

- 2.1 **As at 31 March 2015:** The following payments totaling £3,077.45 (including VAT where appropriate) will be made during 2015/2016 relate to 2014/2015

£34.17	KCC	Caretaker supplies
£17.90	KCC	Stationery
£699.53	PSR Lighting	Streetlight maintenance and 1/36 upgrade works
£172.75	RBS Electrical Contractors Ltd	Jubilee Hall Electrical work and PAT Testing
£597.47	TMBC	2014/2015 Annual Report
£226.24	Broker Network Ltd	Streetlight – Insurance Premium
£648.00	Kent Grassland Services	Playing Field Maintenance March 2015
£681.39	EDF Energy	Footway Lighting energy

- 2.2 **PWLB LOAN:** The balance of the PWLB loan is £13,458, the loan is due to be repaid during 2017/2018, the council could choose to repay the loan early however early repayment penalties would apply.

- 2.3 **Streetlight upgrade works:** During the year of account the street lighting was upgraded at the cost of £12,526, in the long term the council will save money as the footway lights will cost less in terms of maintenance and energy costs. The vast majority of the footway lighting is now on part night illumination. The work is being paid over a period of three years; £4,175 was paid in 2014/2015 leaving a balance outstanding of £8,350 with £4,175 being paid in 2015/2016 and £4,175 being paid in 2016/2017.

- 2.4 **Allotment Prepayment:** The allotment year runs from Micheltmas 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 2014/2015 was £612. The prepayment is therefore for 185 days and equates to £311.04.

### DEBTORS

At 31 March 2015, the following debts (less than 3 months old) totaling £8,637.00 were outstanding.

£4,266.05	Recoverable VAT in respect of the period 01 January 2015 – 31 March 2015.	
£4,370.85	Jubilee Hall income due as at 31 March 2015 (Users are invoiced monthly in arrears)	
	Hadlow & East Peckham Children's Centre	£73.00
	Trainers Badminton Club	£45.60
	Ms N Sands - Zumba	£96.00
	Apples Bowls Club	£48.00
	Weald of Kent Gym Club	£3,708.25
	Mrs. S Joyce - Fit 4 U	£60.00
	Mrs. D Stephenson – Shape up Fitness Class	£125.00
	Paddock Wood Badminton Club	£110.00
	Just 4 Keepers	£80.00
	Ms Garcia-Pascual	£25.00

### VAT STATEMENT FOR THE YEAR ENDED 31 MARCH 2015

VAT on payments made during the year 2014/2015	£11,823.45
Less VAT refunds received in respect of 2014/2015	£7,557.40
<b>Balance</b>	<b>£4,266.05*</b>

#### **Notes**

\*Claim submitted April 2015 for the sum of £4,266.05

### SECTION 137

The Department for Communities and Local Government has confirmed that the appropriate sum for the purposes of section 137(4) (a) of the Local Government Act 1972 ("the 1972 Act") for parish and town councils in England for 2014/ 2015 is £7.20 per elector. This is the amount that results from increasing the amount for 2013/ 2014 (£6.98) by the percentage increase in the Retail Prices Index.

In accordance with Schedule 12B to the 1972 Act the Parish Council was enabled by Section 137 of the Local Government Act 1972 to spend up to £7.20 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 Section 137 of the Local Government Act 1972 in the year ended 31 March 2015 was £18,619 based on a registered electorate of 2,586 electors at March 2015. The following payments were made during 2014/2015:

Summer Playschemes			£920.00
Litter Clearing			£345.00
Donations	-	Paddock Wood Community Advice Centre	£100.00
		Hospice in the Weald	£150.00
		Royal British Legion	£150.00
		Hospice in the Weald	£150.00
			£550.00
Grants	-	East Peckham Primary School	£500.00
		East Peckham Pre-School	£250.00
		East Peckham Girls Brigade	£250.00
			£1,000.00
<b>TOTAL</b>			<b>£2,815.00</b>

### 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. Research has been carried out which indicates that member's collective decision not to claim Parish Basic Allowances represented a cost saving to the Parish Council of at least £6,500 for 2014/2015.



### 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 2014 amounted to £247, during 2014/2015 there were no financial transactions therefore the fund balance at 31 March 2015 remained at £247.

### UNPRESENTED CHEQUES

At 31 March 2015 the following cheques totaling £1,244 were unrepresented:

4247	£40.00	4269	£50.00	4281	£5.88	4290	£60.00
4298	£17.50	4299	£699.53	4300	£11.14	4301	£360.00

### CLERKS GRATUITY

The Clerks contract of employment specifies that she can receive a gratuity. Provision has been made within the councils earmarked reserves for a gratuity which will be paid to the clerk on leaving the employment of the Parish Council. The maximum amount of gratuity is either 3/80 of the clerk's annual remuneration for each year of service or the prescribed maximum which is the same as for the death in service gratuity. At 31 March 2014, this fund balance was £12,506 and was based on 14 years and 8 months service. During the year, in accordance with the Clerks contract of employment which subject to council approval that the gratuity could be repaid in agreement between the Clerk and the Council, the Clerk received a gratuity payment of £7,757, the earmarked reserves have been reduced accordingly.

### PRECEPT

In January 2015, the precept for 2015/2016 was set as £110,274; this was an increase of £1,164 or just under 1.07% over the precept for the financial year 01 April 2014 to 31 March 2015 which was £109,110. The Parish Council has been affected by the Governments Welfare reforms now that Council Tax Benefit has been localised.

### CASH HOLDINGS

At 31 March 2014 the cash holdings held by the Parish Council were £195,456. The total of the Parish Councils cash holdings at 31 March 2015 amounted to £219,541.89 less transactions in progress the balance at 31 March 2015 was £218,298.

### GENERAL FUND SURPLUS

The surplus in the general fund transferred to reserves at 31 March 2015 was £22,842 i.e. the difference between the balance carried forward from 2013/2014 which was £195,456 and the balance carried forward from 2014/2015 which was £218,298 and largely as a result of earmarked reserves totaling £21,724.

### RESERVES

At 31 March 2014 the cash holdings held by the Parish Council were £195,466. The total of the Parish Councils cash holdings at 31 March 2015 amounted to £218,298. Taking into account the earmarked reserves of £76,015, the net reserves at 31 March 2015 were £142,283.

### EARMARKED RESERVES

At 31 March 2015 there were earmarked reserves totaling £76,015 in respect of the following items:

£1,000	Action with Communities in Rural Kent – Parish Plan Grant earmarked for new noticeboard in the Peckham Bush area	
£5,213	Allotments	
	Provision from previous years towards purchase of allotment land	£2,250
	2014/2015 Provision towards allotment site improvements	£2,500
	Reserves from Previous Years	£71
	Reserve from 2014/2015	£81
	2015 Allotment prepayment	£311
£247	Bridge over the Stream	
£13,900	Renovation of Village War Memorial Fund	
	Reserves from Previous Financial Years	£8,600
	Heritage Lottery Fund Grant	£5,000
	2013/2014 unspent War Memorial Maintenance Grant	£300
£89	Balance of 2013/2014 Poppy Planting Grant	
£3,077	Miscellaneous payments which relate to 2014/2015 which will be paid during 2015/2016	
£500	Village Sign Repairs	
£5,778	Clerks accumulated gratuity	
	Reserves from previous financial years	£4,749
	2014/2015 Contribution	£1,029
£28,279	Jubilee Hall and Playing Fields Repair and Renewals Fund	
	2011/2012 Earmarked provision	£4,276
	2012/2013 Earmarked provision	£12,269
	2013/2014 Earmarked provision	£11,734
£1,000	2013/2014 Earmarked provision towards Kitchen Equipment	
£1,704	2014/2015 Provision towards resurfacing of Toddlers Play Area	
£246	2014/2015 underspend on Playing Fields – earmarked towards future repairs and renewals	
£525	Jubilee Hall Key Deposits	
£11,474	Village Enhancements	
	Balance of Reserves from previous years	£974
	Balance from 2014/2015	£3,000
	TMBC Business Community Grant	£7,500
£275	2013/2014 grant to East Peckham Scout Group (Scout HQ building maintenance)	
£235	2014/2015 Chairman's allowance earmarked towards refreshments for 2015 APM	
£68	Community Emergency Planning (PC approved March 2014)	
£30	2013/2014 budgetary provision for Dog Bags	
£334	Christmas lighting	
£65	Gardeners Association Deposit	
£1,057	2014/2015 Admin underspend – earmarked towards equipment needed for 'paperless office'	
£919	2014/2015 CCTV underspend – earmarked towards future CCTV improvements	

**MOVEMENTS IN RESERVES FOR THE FINANCIAL YEAR 2014/2015**

<b>ITEM</b>	<b>OPENING BALANCE</b>	<b>TRANSFER TO RESERVE (+)</b>	<b>TRANSFER FROM RESERVE (-)</b>	<b>CLOSING BALANCE</b>
<b>General Fund</b>	117,183			
Plus Earmarked Reserves		21,724		
Plus Transfer to General Fund		25,100		
Less Transfer from Reserves			(23,982)	
<b>Closing Balance</b>				<b>142,283</b>
Parish Plan Grant	2,131	0	1,131	1,000
Allotments	2,640	2,892	319	5,213
Bridge over the Stream Proceeds	247	0	0	247
War Memorial Renovations	13,900	0	0	13,900
WW1 2014 Commemorations	800	0	711	89
Expenditure relating to prior F/Y's	5,191	3,077	5,191	3,077
Village Sign Repairs	500	0	0	500
Clerks Gratuity	12,506	1,029	7,757	5,778
Jubilee Hall Fund surplus	28,666	0	387	28,279
Jubilee Hall Kitchen improvements	1,000	0	0	1,000
Jubilee Hall Key Deposits	540	0	15	525
Village enhancements	6,531	10,500	5,557	11,474
Village youth project	1,003	0	1,003	0
2013/2014 EP Scout Group Grant	275	0	0	275
2014/2015 Ch's Allce for APM	250	235	250	235
Balance of 2013/2014 CEP Provision	400	0	332	68
2013/2014 Bal. of Prov. for Dog Bags	100	0	70	30
Christmas Lighting	1,593	0	1,259	334
Gardeners Association Deposit	0	65	0	65
2014/2015 Admin underspend –				
Earmarked towards 'paperless office'	0	1,057	0	1,057
2014/2015 CCTV	0	919	0	919
2014/2015 Provision Toddlers Surface	0	1,704	0	1,704
2014/2015 PF surplus	0	246	0	246
<b>TOTALS</b>	<b>195,456</b>	<b>46,824</b>	<b>(23,982)</b>	<b>218,298</b>