

**EAST PECKHAM PARISH COUNCIL**

**Receipts and Payments Summary Account for the financial year ended 31 March 2016**

<b>Previous Year</b>		<b>Current Year</b>
<b>2014/2015</b>		<b>2015/2016</b>
<b>£</b>		<b>£</b>
<b>195,456</b>	Balance brought forward	<b>218,298</b>
	Plus uncleared transactions from 2014/2015	1,244
<b>178,222</b>	Total Receipts	<b>184,727</b>
<b>30</b>	Plus out of date cheques (returned to account)	<b>99</b>
<b>155,410</b>	Less total payments	<b>149,256</b>
<b>218,298</b>	Balance carried forward	<b>255,112</b>
<b>Represented by</b>		
<b>711</b>	Nat West Current account balance	<b>2,632</b>
	Unity Trust Current account balance	<b>44,078</b>
<b>204,228</b>	Reserve account balance	<b>194,614</b>
<b>14,603</b>	Capital Reserve account balance	<b>14,610</b>
<b><u>1,244</u></b>	Less transactions not yet processed	<b><u>822</u></b>
<b><u>218,298</u></b>		<b><u>255,112</u></b>

## END OF YEAR BANK RECONCILIATION AS AT 31 MARCH 2016

Credit bought forward from 2014/2015	£218,297.84
+ uncleared transactions from 2014/2015	£1,244.05
+ Receipts for 2015/2016	£184,726.96
+out of date cheques (4247, 30026) returned to account	£98.95
<b>TOTAL CREDIT</b>	<b>£404,367.80</b>

Less Total Expenditure	£149,256.31
<b>BALANCE</b>	<b>£255,111.49</b>

### FINANCED BY

Nat West	Current account	£2,632.00	
	Reserve account	£194,614.57	
	Capital account	£14,610.13	
	Unity Trust (Tailored deposit)	£44,078.19	<b>£255,934.89</b>

<b>Difference</b>	<b>£823.40</b>
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### Represented by Unpresented cheques

300175	£215.98
300192	£19.99
300193	£36.41
300196	£699.53
300197	£52.47
300198	£1,692.00

### Uncleared credits

Book Sales	£10.00
Vat ON 300115	£10.47

Less adjustments	£1,872.51
invalid date used on alpha accounting system	

**Receipts Account for the financial year ended 31 March 2016**

<b>2014/2015</b>		<b>2015/2016</b>
<b>£</b>		<b>£</b>
<b>195,456</b>	<b>Balance brought forward</b>	<b>218,298</b>
27,235	Jubilee Hall, Sports Hall & Playing Field Income	33,250
642	Allotment Rents	560
109,110	Precept	110,274
9,321	Refunds of VAT	18,090
	<b>Misc Income &amp; Refunds</b>	
	Insurance Settlement £2,139	
	CCTV Refund £1,058	3,197
120	<b>Bank Interest</b>	214
	Nat West £108	
	Unity Trust £106	
	<b>Book Sales</b>	20
	<b>Chéreng Receipts</b>	320
31,043	<b>Grants Received</b>	18,802
	TMBC S136 £9,567	
	TMBC Festive Lighting £560	
	TMBC CTSG £8,675	
15	<b>Key deposit</b>	0
700	<b>Bank Compensation</b>	0
65	<b>Gardeners Assoc. Deposit</b>	0
<b><u>178,251</u></b>		<b><u>184,727</u></b>
<b><u>373,707</u></b>		<b><u>403,025</u></b>

**Payments Account for the financial year ended 31 March 2016**

2014/2015		2015/2016
£		£
35,456	Staff costs	31,111
	Salaries	
	Parish Clerk	£20,921
	Jubilee Hall Clerk	£10,190
12,221	Administration	14,096
5,985	Churchyard/village maintenance	5,295
10,868	Footway Lighting	10,175
15,087	Building & equipment maintenance	12,329
21,670	Jubilee Hall	19,610
8,354	Playing Field Maintenance	9,348
7,685	Youth Shelter	0
0	Elections	1,953
4,051	NNDR	4,128
1,815	S137	2,488
	Youth	£464
	Litter Clearing	£1,574
	Donations	£450
1,706	Grants	275
6,018	Village Projects	8,123
	Environmental Enhancements	£1,320
	Village Planting	£2,070
	Play Equipment Repairs	£1,800
	Minor Village Maintenance	£425
	Flag Pole & Flag	£119
	Replacement bus shelter	£2,389
25	Civic Events & Hospitality	1,675
276	Street Snooker Exhibition Event	0
539	Allotments	1,967
4,669	Festive Lighting	5,350
1,231	CCTV	1,240
11,823	VAT on payments	14,233
5,860	PWLB Loan repayments	5,860
<b>155,409</b>	<b>TOTAL</b>	<b>149,256</b>
	Less prior year adjustments	1,343
	Out of date cheques	£99
	2014/15 transactions cleared 2015/16	£1,244
<b>218,298</b>	<b>Balances Carried forward</b>	<b>255,112</b>
<b><u>373,707</u></b>		<b><u>403,025</u></b>

**JUBILEE HALL & PLAYING FIELDS**  
**Statement for the financial year ended 31 March 2016**

	£
Carried forward from 2014/2015 towards future building maintenance	28,279
Plus 2015/2016 budgetary provisions	27,200
Playing Field and outside equipment	£10,000
Building Maintenance	£13,000
NNDR Budget	£4,200
Plus 2015/2016 Receipts	33,250
<b>TOTAL</b>	<b>88,729</b>

\*Expenditure included costs incurred up to March 2016; 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 2016

<b>Less expenditure</b>	<b>£55,605</b>
Building and equipment Maintenance	£12,329
Jubilee Hall General Running Costs	£29,800
Running Costs	£19,610
Clerks Salary	£10,190
NNDR	£4,128
Playing Field maintenance	£9,348
<b>Earmarked Balance Carried forward to 2016/2017</b>	<b>£33,124</b>

## NOTES TO SUPPORT THE ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2016

These notes are an integral part of EPPC's accounts for the financial year ended 31 March 2016. They 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 regulatory requirements including the Accounts & Audit Regulations 2011. EPPC is required by law to:

- Prepare accounting statements for the year ended 31 March 2016 in the form required by proper practices (the Annual Return)
- Approve the Annual Return including the accounting statements before 30 June 2016, and
- Publish or display the audited return by 30 September 2016.

As receipts and payments were below £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 the move towards a Receipts & Payments method of accounting. KALC and EPPC's Independent Internal Auditor have confirmed that the acceptability of this accounting method.

### 2015/2016 ASSET REPORT

#### Acquisitions

7 x Finger Posts – included on insurance schedule, work unexpectedly delayed at year end, not yet paid for	TBC*
1 x Allotment Shed	£474.00
1 x Flag Pole and Commonwealth Flag	£150.00
7 x Tablets (6 issued to Councillors, 1 to PCSO's for CCTV use)	£1,520.00*
<b>TOTAL ACQUISITIONS</b>	<b>£1,994.00</b>

*Notes: finger posts, work had been inexpertly delayed and whilst they have been included on the insurance schedule, they have not yet been paid for. The deposit was paid during 2014/2015. The tablets, flag pole and flag have not been insured as individually they cost less than £250.00 which is below the insurance excess*

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

#### Asset holdings as at 31 March 2016

	Insurance Schedule	Annual Return
❖ East Peckham Jubilee Hall (Formerly known as East Peckham Sports Hall)	£761,147.69	
❖ Office contents	£3,849.66	
❖ General contents including stock	£12,572.25	
❖ Outside Equipment	£42,701.89	
❖ Street Furniture	£150,805.80*	
❖ Gates & Fences	£18,202.96	
❖ Playground Equipment	£221,747.08	
❖ Sports Equipment	£1,246.43	
❖ Other Surfaces	£2,427.06	
❖ 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>£1,214,670.82</b>	<b>£905,614</b>

Notes:

- *\*Includes streetlights for which EPPC is responsible for but had been omitted from insurance schedule*
- *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 2015/2016 Annual return is based on the 2014/2015 Return value uplifted by the cost of new assets which during 2015/2016 consisted of the insurable asset of the allotment shed which cost £474.00. This gives an asset value of £1,214,670.82 for insurance purposes and an asset value of £903,944 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 2015:** The following payments totaling £3,077.45 (including VAT where appropriate) were made during 2015/2016 and 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. **Creditors**

- 2.1 **As at 31 March 2016:** The following payments totaling £3,581.65 (including VAT where appropriate) will be made during 2016/2017 but relate to 2015/2016

£729.84	EDF Energy	Footway Lighting energy
£468.00	Kent Grassland Services	Playing Field Maintenance March 2015
£1,548.00	Total Building Care	Jubilee Hall Maintenance
£835.81	British Gas	Jubilee Hall energy

- 2.2 **PWLB LOAN:** The balance of the PWLB loan is £8,304.48, the loan is due to be repaid during 2017/2018.

- 2.3 **Streetlight upgrade works:** During 2014/2015 the street lighting was upgraded at the cost of £12,526, in the long term savings will be made as the streetlights will cost less to run in terms of maintenance and energy costs, the majority of the streetlights are on part night illumination. The work is being paid over three years; £4,175 in 2014/2015 and 2015/2016 leaving a balance of £4,176 which will be paid in 2016/2017.

- 2.4 **Allotment Prepayment:** The allotment year runs from Michaelmas 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 2015/2016 was £560. The prepayment is therefore for 185 days and equates to £284.

### DEBTORS

At 31 March 2016, the following debts (less than 3 months old) totaling £2,955.00 were outstanding.

£2,939	Jubilee Hall income due as at 31 March 2016 (Users are invoiced monthly in arrears)	
	Ms. N Sands - Zumba	£60.00
	Apples Bowls Club	£60.00
	Weald of Kent Gym Club	£2,601.00
	Kent Woodland Employment Scheme	£42.00
	Paddock Wood Badminton Club	£36.00
	Mrs R Du Toit – Mini Music Makers	£140.00
£16.00	Mr. G Cave Allotment rent	£16.00

### 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

### VAT STATEMENT FOR THE YEAR ENDED 31 MARCH 2016

VAT on payments made during the year 2015/2016	£14,233
Less VAT refunds received during the year which relate to 2015/2016	£13,819*
<b>Balance</b>	<b>£414</b>

#### **Notes**

\*In December 2015, an error was made by HMRC which resulted in EPPC receiving an overpayment. No further claims were submitted during 2015/2016 but a claim will be submitted for the VAT balance of £414.

### SECTION 137

The DCLG confirmed that the appropriate sum for the purposes of section 137(4) (a) of the LGA 1972 ("the 1972 Act") for parish and town councils in England for 2015/2016 is £7.36 per elector. In accordance with Schedule 12B to the 1972 Act EPPC was enabled by S137 of the LGA 1972 to spend up to £7.36 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 2016 was £18,282.24 based on a registered electorate of 2,484 electors at March 2016. The following payments were made during:

Youth Projects				£464
Litter Clearing				£1,574
Donations	-	TMBC Y2 Summer Crew	£50.00	
		Royal British Legion	£150.00	
		Salvation Army	£250.00	£450
<b>TOTAL</b>				<b>£2,488</b>
Grants	-	East Peckham Scout Group (Prior year Earmarked Reserves)		£275
<b>TOTAL</b>				<b>£ 2,763</b>

### SURGERY RESERVES (S137)

Towards the end of 2015, EPPC learned that the branch surgery faced closure owing to the fact that the premises did not meet NHS Regulatory Standards. EPPC then embarked on a campaign to resist the closure and is working with both the NHS and Woodlands Health Centre with the long term aim of doing all it can to retain this essential front line service for the village. EPPC is currently the only public body within the UK to have been successful in getting the NHS to reverse an original decision to close a branch surgery. Our work in this area was recognized by the recent recognition by NALC of a Council of the Week Award. Whilst EPPC has been successful for the time being in saving the surgery it is on the basis that EPPC continues to lead the project and raise appropriate funds to secure the future of the surgery. EPPC has been in discussions with KALC who advise that EPPC can use S137 provisions for this purpose and that at year end they can be earmarked within EPPC's reserves together with the unspent S137 2015/16 provision to the maximum amount permissible under S137 provisions, i.e. £15,794. Hopefully a successful fund raising campaign and the receipt of private donations and grants will mean that EPPC funds are will not be required in which case at 2016/2017 year end the earmarked provisions can be transferred into EPPC's reserves.

### 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 £7,000 for 2015/2016.



### 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 2015 amounted to £247, during 2015/2016 there were no financial transactions therefore the fund balance at 31 March 2016 remained at £247.

### 2015/2016 TRANSACTIONS AWAITING PROCESSING

At 31 March 2016 the following transactions were awaiting processing:

#### **Unpresented cheques**

300175	£215.98	300192	£19.99	300193	£36.41	300196	£699.53	300197	£52.47	300198	£1,692.00
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#### **Uncleared credits**

Book Sales	£10.00	Vat on 300115	£10.47
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**2015/2016 adjustments** £1,872.51 (invalid date used on alpha accounting system)

### CLERKS GRATUITY

The Clerks contract of employment specifies that in lieu of a pension she can receive a gratuity and appropriate provisions have been made within EPPC's earmarked reserves for that gratuity which will be paid either on leaving the employment of EPPC or subject to an agreement between the Clerk and EPPC, paid at any time during her employment. 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 01 April 2014 the fund balance was £12,506, during that year of account the Clerk received a gratuity payment of £7,757, the fund contribution for that year was £1,029 and the balance at 31 March 2015 was £5,778. As of 01 April 2016, EPPC became a member of the Kent Pension Fund in order to fulfill EPPC's Auto Enrolment Pension requirements and in future pension contributions will be paid by the Clerk and EPPC. The 2015/2016 fund contribution was £1,058 and the fund balance at 31 March 2016 was £6,836.

Accumulated Funds 1999/2000 – 2013/2014	£12,506
Plus 2014/2015 Fund Contribution	£1,029
Plus 2015/2016 Fund Contribution	£1,058
TOTAL	£14,593
Less Amount Paid 2014/2015	£7,757
<b>FUND BALANCE</b>	<b>£6,836</b>

### PRECEPT

In January 2016, the precept for 2016/2017 was set at £112,945; this was an increase of £2,671 or 2.47% over the precept for the financial year 01 April 2015 to 31 March 2016 which was £110,274.

### CASH HOLDINGS AS AT 31.03.15

The total of the Parish Councils cash holdings at 31 March 2015 amounted to £219,542 less transactions in progress the balance at 31 March 2015 was £218,298.

### CASH HOLDINGS AS AT 31.03.16

The total of the Parish Councils cash holdings at 31 March 2016 amounted to £255,934 less transactions in progress the balance at 31 March 2015 was £255,112.

### RESERVES

At 31 March 2016 the cash holdings held by the Parish Council were £255,112 after taking into account transactions which had not yet been processed. Taking into account the earmarked reserves of £98,668, the net reserves at 31 March 2016 were £156,444.

### EARMARKED RESERVES

At 31 March 2016 there were earmarked reserves totaling £98,668 in respect of the following items:

£430	Bal of 2015/2016 Fund Provision	
£13,154	Village Enhancements	
	Reserves from Previous years	£11,474
	Balance of Reserves from previous years	£974
	Balance from 2014/2015	£3,000
	TMBC Business Community Grant	£7,500
	Balance of 2015/2016 Fund Provision	£1,680
£3,173	Minor Village Maintenance Fund	
	Parish Plan Grant	£1,000
	Balance of 2013/2014 CEP Provision	£68
	Balance of 2013/2014 provision for Dog Bags	£30
	2015/2016 Bal of funding provision	£2,075
	Reserves from previous financial years	
	2015/2016 Earmarked Provision	
£3,470	Allotments	
	Provision from previous years towards purchase of allotment land	£2,250
	2014/2015 Provision towards allotment site improvements	£936
	2015 Allotment prepayment	£284
£1,829	2014/2015 CCTV underspend for future CCTV upgrades	£919
	2015/2016 CCTV underspend for future CCTV upgrade	£910
£544	Christmas Lighting	
	2014/2015 Bal of fund provision	£334
	2015/2016 Bal of fund provision	£210
£33,124	Jubilee Hall and Playing Fields Repair and Renewals Fund	
	Reserves from previous financial years	£28,279
	2015/2016 Earmarked Provision	£4,845
£1,000	2013/2014 Earmarked provision towards Kitchen Equipment	
£525	Jubilee Hall Key Deposits	
£13,989	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
	Balance of 2013/2014 Poppy Planting Grant	£89
£247	Bridge over the Stream	
£6,836	Clerks accumulated gratuity	
	Reserves from previous financial years	£5,778
	2015/2016 Contribution	£1,058
£3,582	miscellaneous payments which relate to 2015/2016 which will be paid during 2016/2017	
£500	Village Sign Repairs	
£65	Gardeners Association Deposit	
£436	Village Youth Project: Balance of 2015/2016 Fund	
£15,764	Funding towards surgery refurbishment, Balance of 2015/2016 maximum permitted S137 allowance	

MOVEMENTS IN RESERVES FOR THE FINANCIAL YEAR 2015/2016

ITEM	OPENING BALANCE	TRANSFER TO RESERVE (+)	TRANSFER FROM RESERVE (-)	CLOSING BALANCE
<b>General Fund</b>	142,283			
2015/2016 transfer from general fund			(8,484)	
Plus Earmarked Reserves		31,270		
Less Transfer from Reserves			(8,621)	
<b>Closing Balance</b>				<b>156,444</b>
Village Planting	0	430	0	430
Village enhancements	11,474	1,680	0	13,154
Village Minor Maintenance Fund	1,098	2,075	0	3,173
Allotments	5,213	284	2,027	3,470
CCTV	919	910	0	1,829
Christmas Lighting	334	210	0	544
Jubilee Hall Fund surplus	28,279	4,845	0	33,124
Jubilee Hall Kitchen improvements	1,000	0	0	1,000
Jubilee Hall Key Deposits	525	0	0	525
War Memorial Renovations	13,989	0	0	13,989
Bridge over the Stream Proceeds	247	0	0	247
Clerks Gratuity	5,778	1,058	0	6,836
Expenditure relating to prior F/Y's	3,077	3,582	3,077	3,582
Village Sign Repairs	500	0	0	500
2013/2014 EP Scout Group Grant	275	0	275	0
2014/2015 Ch's Allce for 2015 APM	235	0	235	0
Gardeners Association Deposit	65	0	0	65
2014/2015 Admin underspend –				
Earmarked towards 'paperless office'	1,057	0	1,057	0
2014/2015 Provision Toddlers Surface	1,704	0	1,704	0
2014/2015 PF surplus	246	0	246	0
Youth Projects	0	436	0	436
Surgery Refurbishment (Bal of S137 Maximum permitted)	0	15,764	0	15,764
<b>TOTALS</b>	<b>218,298</b>			<b>255,112</b>