

KINGSTON PARISH COUNCIL

ACCOUNTS & ANNUAL RETURN FOR THE YEAR ENDED 31 MARCH 2012

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**ANNUAL RETURN – KINGSTON PARISH COUNCIL ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2012**

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Accounts - Summary of all Bank Accounts	Community	Bus Res 1	Res 2 (Play Area)	Res 3 (tennis)	Res 4 (Pavilion)	Res 6 (Gratuity)	Total
Opening balances – April 2011	657.12	25,325.01	16,446.20	10,707.86	74,682.85	93.53	127,912.57
Internal Transfers between Bank accounts	48,481.18	-7,617.18	-3,507	-5,957	-31,400	0	0
Receipts							
Lewes District Council – Precept	35,500.00						35,500.00
Bank interest	0	12.64	8.20	4.79	35.14	0.04	60.81
Tennis Club	1,360.00						1,360.00
Football Club	120.00						120.00
Other donations	1700.00						1700.00
VAT Reclaims	7,404.24						7,404.24
TOTAL	94,565.42	-7,604.54	-3,498.80	-5,952.21	-31,364.86	0.04	46,145.05
Payments							
Pavilion - Cleaning	150.00						
Electricity	466.23						
Gas	1421.75						
Keys & Security	681.83						
Maintenance Contracts	480.00						
Pavilion Costs – general	1,007.00						
Telephone & Broadband	626.92						
Water	234.03						
KPC Responsibilities							
Grass Cutting	2220.00						
LDC - Dog Waste Collection	296.40						
LDC – Play Equipment Inspection	61.75						
Tree works	0						
Other Works	848.00						
Election	1204.30						
Communications							
KPC website	481.00						
Postage	39.09						
Publicity	647.00						
General Operating Costs							
Insurance	2285.55						
Donations	0						
Administrative Costs							
Audit Fees	750.00						
Legal Fees	89.80						
Publications	105.00						
Stationery & office sundries	640.97						
Subs & Memberships	447.40						
Sundries	200.00						
Salaries & Allowances							
Chair's allowance	0.00						
Clerk Gross Salary inc. E'er's NI	8107.79						
Locum & Temp clerks	779.75						
New Clerk appointment Costs	358.40						
Training	610.10						
Travel & Mileage claims at HMRC rate	494.25						
Loan Interest and Capital							
Public Works Loans	12,659.32						
Special Project Payments:							
Pavilion - Final payment to builder	26,020.25						
Final payment to architect	135.31						
Tennis Court - Repair and Re-surface	10,107.00						
Play Area - Resurface	6507.36						
Total VAT Payments	10,595.74						
TOTAL PAYMENTS (See Notes below)	91,750.68	0	0	0	0	0	
Closing Balances	3,471.86	17,720.47	12,947.40	4,755.65	43,317.99	93.57	82,306.94

Bank Balances per Statement(s)							
Statement Number	139	92	56	56	39	42	
Value	15,444.80	17,720.47	16,454.40	4,755.65	43,317.99	93.57	97,786.88
O/S payments							
PWLB Half int	-6,329.66						
Transfer	-3,000.00						
Transfer	6,507.00						
Cheques not cashed (VT)	-9,150.28						
"Cash Book" balance	3,471.86	17,720.47	12,947.40	4,755.65	43,317.99	93.57	82,306.94
Per VT	3,471.86	17,720.47	12,947.40	4,755.65	43,317.99	93.57	82,306.94

2. NOTES TO THE SUMMARY ABOVE

i. **Section 137 Payments.** No Section 137 payments were made by the Council during this financial year.

ii. **Creditors**

Public Works and Loan Board (PWLB)

Loan number	Date loan taken	Taken for	Amount taken	Balance outstanding
495420	31 March 2009	Traffic Calming	150,000	147,437
495736	31 July 2009	Pavilion	50,000	49,188
496129	4 Nov 2009	Pavilion	50,000	49,238

iii. **Assets**

	Detail	Built/Acquired	Value
1	St Pancras Green: - 2 tennis courts - Tennis court repairs/re-colouring <i>less insurance Payment</i> - Kingston Pavilion Final Build Costs Final architect's fees - IT Equipment	Part 1961, Part 1963 June/Nov 2011 Feb 2010 Dec 2011 Dec 2011 Nov 2010	£1 £10,107 £415,000 £26,020.24 £135.31 £7,500
2	The Green, Ashcombe Lane (inc. children's play area and equipment) Play area re-surfacing	Sept 1960 Mar 2012	£1 £6,507.36
3	Private unmade road running between Ashcombe Lane and Mushroom Field (known locally as Bumpy Lane) over which private rights of access exist	July 1987	£1
4	Private unmade road running between Lockitt Way and Bumpy Lane (known locally as Fox Twitten) over which private rights of access exist	July 1987	£1
5	Parts of Church Lane (a private unadopted street) lying to the south of its junction with The Avenue and lying south of its junction with St Pancras Green	July 1987	£1
		Total Value	£465,274.91

The basis of valuation is that land assets are held as Community land and therefore only have a nominal value; the Kingston Pavilion is valued at reinstatement (and insurance) value. For further details see Council's Register of Assets.

The statement contained on pages 3 – 5 fairly represents the financial position of Kingston Parish Council at 31 March 2012 and reflects its payments and receipts during the year. Approved by Council at its meeting on 14 May 2012.

Chair of the Council

Clerk to the Council and RFO

3. Extract of Minutes of Meeting setting the precept for 2011/12

KINGSTON PARISH COUNCIL

(Chairman: Councillor Mrs J Rowland)

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Minutes of an Extraordinary Meeting of the Council held on 29 November 2010 at Kingston Community Pavilion, St Pancras Green, Kingston, commencing at 7.30pm.

PRESENT: Cllr Mrs. J. Rowland (Chairman), Cllr Mrs. R. Jeffery (Vice-Chairman), Cllr P. Rowland, Cllr W. Dorman and Cllr Mrs. A. Meynell.

In Attendance: Mr P Tipple (Clerk of the Council)

No members of the public were present.

3. Budget Estimates for FY2011/12: The Clerk recalled the basis on which the Council had, at its meeting on 8 November 2010, endorsed the core assumptions underpinning the construction of the budget estimates for FY2011/12. There were no changes to the figures set out in the report tabled at that meeting; for 2011/12 funds had to be found to meet two new additional requirements: (a) the Parish Council's contribution (£2,200) to the costs of the May elections and (b) the running costs (including all licences) (£5,156) of the Pavilion including provision for a cleaner. The resulting cash requirement was £40,851. This would be reduced to £34,127 as a result of being allowed to use the balance of the Traffic Calming PWLB account to make interest payments, and further reduced to £33,461 by the inclusion of receipts from the tennis and football clubs.

4. Assuming there was no overspend in the current financial year, the Council would enter the next financial year (2011/12) with a zero current account balance and a cash reserve of only £15,000. In addition, accumulated funds had, over the past few years, been set aside for the children's play area (£16,000) and for the resurfacing of the tennis courts (£12,500). The balance of the Pavilion PWLB account (£46,000) had been ring-fenced to meet possible contingencies associated with the re-seeding of the Pavilion roof, the need for additional work to improve access to the Pavilion and continuing uncertainties over the VAT position on previous capital expenditures pending resolution of the current debate on the future arrangements for managing the use of the Pavilion.

5. There had, however, been one important development since the previous meeting and that concerned the estimate of costs associated with the planned redevelopment of the children's play area which the Council would wish to address before finalising the budget. Previous advice had indicated the need for a budget of at least £11,000 for the cost of resurfacing the children's play area. Following further inspections of the area and with the continuing uncertainties as to the condition of the sub-soil, the latest advice from Lewes District Council was that costs would likely be a minimum of £15,000 and possibly as much as £20,000. Those figures excluded the costs of installing any new play equipment for the disabled. If essential resurfacing work exceeded the current provision of £16,000 then the Council would have one of two options: to dig deep into the reserve and so take it well below a level that was considered prudent, or to close the children's play area until additional funds could be raised through fund-raising activities. The Council might wish therefore to consider increasing the overall funding requirement by £5,000 and for this to be reflected in the Precept for 2011/12. If that decision were taken, the overall funding requirement for 2011/12 on which the Precept would be based would rise from £33,500 to £38,500. Alternatively the Council might choose to set the net funding requirement at the same level as for 2010/11 (£36,656) thus providing approximately an additional £3,000 for the play area, and accept a continuing risk of not being able to fund the children's play area without dipping into the reserve, albeit to a lesser extent.

6. In a lengthy detailed discussion it was agreed that the key issue of concern to the Council was the degree of risk implied in the budget estimates and its acceptability in respect of the Council's wish to continue to invest in the overall well-being of the Village, especially as it concerned the social and recreational amenities provided by the Pavilion and the children's play area. In that regard it was agreed that the final draft budget was already exceptionally tight. There was no contingency for unforeseen expenditures other than the Reserve, and every item of expenditure had been subject to scrutiny to ensure maximum efficiency and extract savings in the administrative overhead. It was further agreed that pending the outcome of on-going investigations with the Tennis Club concerning the refurbishment of the courts, the Council would take as a cash risk its annual match-funding (£850) of the Tennis Club's contribution to the costs of maintaining the courts. In respect of the children's play area it was agreed that this should continue to attract the highest priority in terms of investment and that to that end the earlier budget estimate should be increased by £3,000 and those options for additional fund-raising to provide for new and additional play equipment should be explored in the New Year.

RESOLVED: To approve the budget for FY2011/12 at £43,001.00 and the resulting net funding requirement of £35,500.00.

4. **Council Precept for FY2011/12:** Notwithstanding efforts to peg the net funding requirement budget at current 2010/11 levels, it had not proved possible to contain costs within or close to the current precept of £27,500 due largely to the need to provide for the May 2011 elections and the recently articulated increase in the costs of essential refurbishment of the children's play area. Reluctantly it was agreed essential to increase the Precept in order to avoid any further call on the Reserve which properly had to be maintained at a level consistent with established best practice elsewhere across the country.

RESOLVED: To set the Precept for FY2011/12 at £35,500 and formally to notify Lewes District Council.

4. Financial Year 2011-12 Budget versus Actual Expenditure

WHOLE YEAR	BUDGET 2011/12	Revised Est. Dec11 2011/12	Actual 2011/12
	£	£	£
VAT excluded			
Income			
Interest received	-	64	61
Kingston Village Football Club Match fees	156	120	120
Kingston Tennis Club Rent	510	510	510
Donations	-	1,700	1,700
Rates from Kingston village (via LDC precept)	35,500	35,500	35,500
	<u>36,166</u>	<u>37,894</u>	<u>37,891</u>
Pavilion costs			
Cleaning	1,253	540	150
Electricity	550	600	466
Gas	450	1,188	1,413
Keys & security	300	990	682
Maintenance contracts	1,700	1,842	480
Pavilion costs - general	-	700	1,007
Telephone and broadband	603	738	627
Water	300	257	234
	<u>5,156</u>	<u>6,855</u>	<u>5,059</u>
KPC responsibilities			
Grass cutting	3,125	3,127	2,220
LDC - Dog waste collection	450	300	296
LDC - Play equipment inspection	126	127	62
Tree works	1,600	800	-
Other works	400	1,053	848
Election	2,200	1,200	1,204
	<u>7,901</u>	<u>6,607</u>	<u>4,630</u>
Communications			
Computer Costs	287	100	-
KPC web site	500	505	481
Meeting Expenses	120	60	-
Postage	60	37	39
Publicity	500	500	647
	<u>1,467</u>	<u>1,202</u>	<u>1,167</u>

General operating costs

Insurance	2,130	2,286	2,286
Donations	70	-	-
	<u>2,200</u>	<u>2,286</u>	<u>2,286</u>

Administrative costs

Audit fees	2,285	1,000	750
Legal fees	-	55	90
Publications	150	88	105
Stationery & office sundries	500	1,023	641
Subs & memberships	475	492	447
Sundries	-	38	200
	<u>3,410</u>	<u>2,696</u>	<u>2,233</u>

Salaries & allowances

Chair's allowance	250	-	-
Clerk gross salary incl. E'ers NI	6,251	6,533	8,108
Locum & temporary clerks	-	645	780
New clerk appointment costs	-	358	358
Training	1,200	1,220	610
Travel & mileage claims at HMRC rate	400	420	494
	<u>8,101</u>	<u>9,176</u>	<u>10,350</u>

Loan interest & capital

Public Works Loans	11,766	12,659	12,659
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Transfers to/(from) funds

Children's play area - repairs fund	3,000	3,000	3,000
Traffic Calming excess to pay interest	(6,724)	(6,724)	(6,724)
Tennis court repairs fund	-	850	850

8,0429,7859,785**Total costs**36,27738,60735,510**Net effect**(111)(713)2,381

5. Annual Return 2011/12 for External Auditor

Section 1 – Accounting statements for

Kingston Parish Council ENTER REPORTING BODY NAME HERE

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance
	31 March 2011 £	31 March 2012 £	
	Round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.		
1 Balances brought forward	100,248	127,912	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2 (+) Annual precept	27,500	35,500	Total amount of precept received or receivable in the year.
3 (+) Total other receipts	66,725	10,645	Total income or receipts as recorded in the cashbook less the precept received (box 2). Include any grants received here.
4 (-) Staff costs	8,304	9,381	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5 (-) Loan interest/capital repayments	12,659	12,659	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	45,598	69,710	Total expenditure or payments as recorded in the cashbook less staff costs (box 4) and loan interest/capital repayments (box 5).
7 (=) Balances carried forward	127,912	82,307	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	127,912	82,307	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – to agree with bank reconciliation.
9 Total fixed assets and long term assets	422,505	465,275	The recorded book value at 31 March of all fixed assets owned by the council and any other long term assets e.g. loans to third parties and any long term investments.
10 Total borrowings	247,354	245,863	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 Trust funds (including charitable) disclosure note	<input type="radio"/> YES <input checked="" type="radio"/> NO	<input type="radio"/> YES <input checked="" type="radio"/> NO	Disclosure Note: The council acts as sole trustee for and is responsible for managing trust funds or assets. (Readers should note that the figures above do not include any trust transactions.)

I certify that for the year ended 31 March 2012 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

SIGNATURE REQUIRED

Date DD/MM/YYYY

I confirm that these accounting statements were approved by the council on this date:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting approving these accounting statements.

SIGNATURE REQUIRED

Date DD/MM/YYYY

6. EXPLANATION OF VARIANCES – KINGSTON PARISH COUNCIL

Section 1	2010-11 £	2011-12 £	Variance +/- £	Explanation of variance
Box 2 – Annual Precept	27,500	35,500	+ 8,000	The precept was raised during 11/12 primarily in order to meet the running costs of the new pavilion building, and to help build a reserve for the cost of replacing the children's play area in the future.
Box 3 – Other Income	66,725	10,645	- 56,080	The final grant payment of £59,940 for the new pavilion building was received during 2010-11, and held in reserve until the final payment needed to be made to the builder (in December 2011).
Box 6 - Other Payments	44,824	69,710	+ 24,886	The final payment was made to the builder of the pavilion during 2011/12, totalling £26,020 net. Several other major projects were paid for 2011/12 – Tennis court re-surface and repair, costing £10,107 net and resurfacing of the playground, costing £6,507 net.
Box 7 – Balances Carried Forward	127,912	82,307	- 45,605	The reduced balance in 2011/12 is a result of the council having spent the final grant payment for the pavilion build project, and funded the projects outlined above.
Box 9 – Total Fixed Assets and long-term assets.	422,505	465,275	+ 42,770	The value of the final build cost has been added to the asset value of the pavilion building. The value of repairs to the tennis court and the play area have been added to the asset value of the tennis courts and the children's play area respectively.