

# **STAPLEHURST PARISH COUNCIL**

## **STATEMENT OF ACCOUNTS**

for the year ending  
31<sup>st</sup> MARCH 2023

*(Subject to Audit)*

Income and Expenditure Account  
Balance Sheet and  
Supporting Statement

Mrs DA Jenkins  
Deputy Clerk & Finance Officer  
Parish Office, Village Centre  
High Street  
Staplehurst  
Kent  
TN12 0BJ

# STAPLEHURST PARISH COUNCIL

## Income and Expenditure Account for the year ended 31<sup>st</sup> March 2023

<b>2021/2022</b>		<b>2022/2023</b>
	<b>INCOME</b>	
194,191.00	Parish Precept	214,500.00
12,906.00	MBC Parish Services Grant	13,256.00
1,630.90	KCC Community Projects Grant (Youth Club)	6,000.00
9,256.03	MBC Community Projects Grant (Welcome Back Fund)	0.00
28,131.02	MBC S106/CIL Grant (CIL Various)	11,832.27
300.00	Other Grants & Donations (Youth Club)	4,204.00
1,641.44	Other Income (Electricity, Merit Award, SF Licence Refund, Kathie Lamb Rent)	403.00
375.19	Interest on investments	1,862.73
<u>248,431.58</u>	<b>TOTAL INCOME</b>	<u>252,058.00</u>
	<b>EXPENDITURE</b>	
116,327.16	General Administration (Parish Office staff, utilities, equipment, insurance, subscriptions, training, publicity & website, Village Update, stationery, postage, council tax, rent)	130,437.50
0.00	Office Equipment (Laptop, & Accessories)	842.42
4,136.32	Donations (Victim Support, RBL, KSSAA, Heart of Kent Hospice, CCDA, CAB, Samaritans, SPCC, Kenward Trust, Involve Kent, WI, Merit Awards)	1,901.12
38,150.42	Street light energy & repairs, Defibrillator parts, tree survey, planters, CCTV & Caretaker equipment	17,752.65
1,830.00	Playscheme	1,951.00
17,789.83	Jubilee Sports Field Maintenance	4,095.28
2,761.24	Youth Club (Maintenance of land & building, Equipment, KCC Lease/Purchase)	10,899.39
22,747.01	Surrenden Playing Field Maintenance, Repairs & CCTV	9,586.02
12,229.33	Churchyard maintenance	1,678.44
1,866.89	Christmas Lights	1,983.99
0.00	Professional Consultant Fees (Elysian Consultants VAT advice, Worknest HR Support)	3,890.00
11,256.40	Public Convenience maintenance & repairs	10,438.21
226.42	Projects	0.00
6,603.05	Wimpey Field Maintenance (Mowing, strimming, Water, Litter bin, Bioblitz, MVCP Maintenance)	4,130.81
6,900.00	Local Government Pension Costs	0.00
1,384.30	Third Party Expenditure (SEHT Covid-19)	0.00
<u>244,208.37</u>	<b>TOTAL EXPENDITURE</b>	<u>199,586.83</u>
4,223.21	Balance of Income/Expenditure	52,471.17
<u>134,368.76</u>	Balance brought forward from previous year	<u>138,591.97</u>
<u>138,591.97</u>		<u>191,063.14</u>

## Balance Sheet as at 31<sup>st</sup> March 2023

<b>31/03/2022</b>		<b>31/03/2023</b>
	<b>LONG TERM ASSETS</b>	
	0.00 None (see supporting statement below)	0.00
	<b>CURRENT ASSETS</b>	
	2,715.69 VAT Recoverable	3,144.69
	<u>161,598.16</u> Cash in Hand	<u>189,773.33</u>
164,313.85		192,918.02
	<b>CURRENT LIABILITIES</b>	
	Accruals	
	(4674.00) Churchyard Tree Surgeon Work	(0.00)
	(2500.00) Outstanding Oct Maintenance payment	(0.00)
	(14,380.00) Surrenden Path works	(0.00)
	<u>(4,167.88)</u> Creditors (PAYE)	<u>(1,854.88)</u>
(25,721.88)		(1,854.88)
<u>138,591.97</u>		<u>191,063.14</u>
	<b>REPRESENTED BY:-</b>	
77,717.49	GENERAL FUND	114,313.88
	<u>Ongoing Parish Project Reserves:-</u>	
	10,000.00 Allotment Fund	10,000.00
	10,000.00 Fund for Outside Works	0.00
	16,500.00 Surrenden Playing Field Project	26,500.00
	2,769.89 Wimpey Field Open Space	1,000.00
	1,000.00 Jubilee Field	15,000.00
	1,005.09 Greener Staplehurst Project	200.00
	0.00 Youth Club Activities & Equipment	2,899.26
	0.00 Youth Club Building	15,000.00
	<u>15,271.74</u> Balance c/fwd. for future budget	<u>5,750.00</u>
56,546.72		76,349.26
	RESERVES held on behalf of others	
	400.00 Rural Warden Dementia Café	400.00
	<u>3,927.76</u> SEHT Covid-19 Fund	<u>0.00</u>
4,327.76		400.00
<u>139,591.97</u>		<u>191,063.14</u>

### 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 31.03.2023 the following assets were held: -  
COMMUNITY ASSETS

Jubilee Field (Freehold)	Nil
Land between west side of High Street & Chestnut Ave., Staplehurst (Freehold)	Nil
Land north east of Bell Lane, Staplehurst (Freehold)	Nil
Land south side of Marden Road opp. North Down, Staplehurst (Freehold)	1.00
Wimpey Field Open Space (Freehold)	Nil
Footpath KM312 rear of Bathurst Road (Freehold)	Nil
Lease purchase of Youth Club land from KCC	14,300.00

BUILDINGS (purchase value)	
Jubilee Pavilion	500,000.00
Youth Club Building	0
Surrenden Pavilion	6,300.00
Bell Lane Toilets (leasehold)	0
OTHER ASSETS	
As listed on the Asset Register 31.03.2023 held at the Parish Office	225,567.92

**LEASES** - As at 31<sup>st</sup> March 2023 the following leases were in operation: -

<b>Lessor</b>	<b>Purpose</b>	<b>Rent</b>	<b>Expiry</b>
Maidstone Borough Council	Bell Lane Toilets	Peppercorn	2028
Maidstone Borough Council	Surrenden Playing Field	Peppercorn	2144
Kent County Council	Youth Club Land Lease & Purchase	850.00	2050
Staplehurst Parish Council	Jubilee Field Management	5.00	2035
Trustees of Jubilee Field	Lease of land for Guide Centre	5.00	2088

**Surrenden Playing Field** – The Lease from Maidstone Borough was renewed for a term of 125-years and expires on 21<sup>st</sup> April 2144.

**Youth Club Land** - 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 2023 a total of £13,800 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 31.03.2023 remained outstanding so the existing terms of the lease run on.

**EARMARKED 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 £36,596.39 was added to the General Fund making a new total of £114,313.88 to be held for any unbudgeted or unforeseen emergencies that may require funds to be urgently applied.
- Parish Projects – The Council has set aside funding towards seven projects in the parish: the establishment of allotment provision; maintenance of the Wimpey Field land gifted by Taylor Wimpey; works at Surrenden Playing Field to improve the facilities; enhancement of Jubilee Field; works to the Youth Club building; grant for a litter project (Greener Staplehurst) and a donation towards activities and equipment at the Youth Club.
- Balance c/fwd. for future budget - The sum of £5,750.00 has been carried forward towards settling committed funds for replacement benches and waste bins at Surrenden Field and the installation of a disabled ramp and hand rails at the Youth Club building.
- Rural Warden Dementia Cafe – The reserve of £400.00 is held on behalf of the Rural Warden to assist local people suffering from dementia.

**SECTION 137 PAYMENTS** - Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £9.93 per elector for the benefit of people in the area and on activities or projects not specifically authorised by other powers. Electoral Roll stood at 5,537, thereby resulting in a limit of £54,982.41. The Council spent £1,901.12 on donations.

**ADVERTISING AND PUBLICITY** – The Parish Council published three newsletters and the 2021-22 Annual Report of the Parish Council, these were distributed to every household in the parish. The total cost of these was £3,071.00 for printing, plus some additional costs for postage to outlying areas amounting to £746.40 and a small amount for stationary.

**PENSIONS** - The Employer’s contributions for eligible staff into a Workplace Pension Scheme (NEST) were 8% of payroll for 3 members.

Signed.....  
Chairman, Staplehurst Parish Council

Signed.....  
Responsible Financial Officer

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