

**CONSTANTINE PARISH COUNCIL**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED MARCH 31, 2015**

# CONSTANTINE PARISH COUNCIL

## PARISH COUNCIL YEAR END

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR TO MARCH 31, 2015

Y/E 31.03.2014		Y/E 31.03.2015
	<b><u>RECEIPTS</u></b>	
34,000.00	Precept	34,000.00
1,959.88	VAT reimbursement	1,249.39
632.56	Recycling credit	
14.24	Interest	15.36
2,494.00	Rights of Way	2,484.00
3,101.00	Burial fees	4,600.00
678.00	Jubilee Celebrations	
3,515.08	Grants	3,784.53
183.00	Miscellaneous	557.03
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46,577.76		46,690.31
	<b><u>PAYMENTS</u></b>	
8,665.37	Wages/NI/PAYE	9,422.12
2,454.40	Administration	2,426.31
970.25	Insurance	1,226.44
1,308.30	Public Lighting	2,816.72
5,752.95	Cemetery	7,339.50
3,022.76	Rights of Way	3,071.79
350.00	Tenancies (car park)	400.35
228.00	Vestry	
1,458.16	Public Conveniences	1,219.97
301.67	Miscellaneous	1,510.73
4,988.57	S137 payments and donations	2,510.00
1,627.40	Capital expenditure	2,606.00
527.50	General maintenance	272.00
1,988.09	Jubilee celebrations	
	Transfer to Alice Hext (Youth Club)	1,300.00
	Transfer to Alice Hext Charity (Wages)	1,980.00
	Transfer to Alice Hext Charity (net)	8,077.39
1,002.14	VAT	1,329.74
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34,645.56		47,509.06
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<b>11,932.20</b>	<b><u>NET RECEIPTS/PAYMENT</u></b>	<b>( 818.75)</b>

# CONSTANTINE PARISH COUNCIL

## BALANCE SHEET AS AT MARCH 31, 2015

### Summary

Opening Balance as at April 1, 2014	35,074.86
Add receipts	46,690.31
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	81,765.17
Less payments	( 47,509.06)
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Closing Balance as at March 31, 2015	34,256.11

### Represented by

#### Constantine Parish Council accounts

Cash at Bank as at March 31, 2015	
Current Account	4,391.03
Deposit Account	30,219.08
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**Gross Assets** **34,610.11**

### LESS

Cheques written but unpaid as at March 31, 2015

103604	Mr G.Jorey	£ 304.00
103614	Port Navas Village Hall	£ 50.00
		<hr/>
		<b>£ 354.00</b>

**Net Assets** **£ 34,256.11**

# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015

### 1. ASSETS

The assets owned by the Council as at March 31, 2015 are listed below

#### Community Assets

The Vestry, Church Street	insured value	£228,612
New Cemetery	book value	£ 1
Bier House	insured value	£ 16,763
Pavilion	insured value	£ 72,393
Bowling Club and store	insured value	£ 47,246
Two store buildings	insured value	£ 10,361
Land at Port Navas (Pope's Garden)	book value	£ 1
Public Convenience	insured value	£ 13,956
Telephone box at Seworgan	book value	£ 1

#### Other Assets

	Book value	Estimated Replacement
Office equipment (insured sum £1,453 furniture, fixtures, fittings and tenants improvements)		
Fax/Answer machine	written off	£ 102
1 desk, 20 chairs	written off	£ 520
3 filing cabinets	written off	£ 310
4 electric heaters	written off	£ 207
Safe	written off	£ 1,140
Notice Boards		
Constantine	written off	£ 899
Port Navas	written off	£ 899
Seworgan	written off	£ 899
Miscellaneous		
Bus shelter	written off	£ 5,925
26 street lights	written off	£ 18,150
Vintage hand-drawn bier	written off	£ 1,390
Cross at High Cross	written off	£ 5,100
2 granite benches (Churchyard)	written off	£ 2,283
Bench (footpath to Penbothidno)	written off	£ 512
2 benches (Churchyard)	written off	£ 1,115
<b>Sub-total (carried forward)</b>		<b>£ 428,785</b>

# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015

### 1. ASSETS (continued)

Sub-total (brought forward) £ 428,785

#### Play area and Recreation Ground

	Bought	Cost	Estimated Replacement
Wickstead Junior Swings	01.04.06	£ 3,609	£ 1,710
#Swings,			£ 12,000
Teenage Shelter	01.05.03	£ 5,000	£ 5,806
Multi-Games Playwall	01.06.99	£25,200	£ 45,721
Springer	17.07.08	£ 1,531	£ 1,710
Ride-on mower	13.02.10	£ 2,479	£ 2,898
Gardening tools			£ 102
*Play equipment	19.06.15	£ 43,000	£ 43,650
*Bench	24.07.15	£ 2,300	£ 2,335
*Table tennis table	24.07.15	£ 2,495	£ 2,530
*Football goals	12.11.15	£ 1,266	£ 1,285
*Strimmer	12.11.15	£ 104	£ 105
*Youth Hut	01.12.15	£ 7,000 (est)	£ 7,100
<b>Totals</b>			<b>£ 555,737</b>

# amended description

\* added this year

# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015 continued

### 2. INSURANCE

Constantine Parish Council is insured with Norwich Union Insurance Ltd Policy number 24414511CHC renewable on April 3, 2015 for the following eventualities (policy excess £250.00)

#### *Mandatory cover*

Public liability	£10,000,000
Employers Liability	£10,000,000
Money	£ 1,000
Employee dishonesty	£ 150,000
Legal expenses	£ 100,000

#### *Optional cover*

Property damage	£435,052.70
viz	
Vestry	£ 228,612.31
Bier House	£ 16,762.95
Sports Pavilion	£ 72,392.56
Bowls Pavilion	£ 47,246.24
2 store buildings	£ 10,361.30
Public convenience	£ 13,956.11
Multi Games play wall	£ 45,721.23
Office equipment	£ 1,453.06
Mowers and machinery	£ 2,983.15
Officials' indemnity	£500,000.00
Libel and slander	£250,000.00
Business Interruption	£ 20,000.00
Hirers' Liability	£ 5,000,000

### 3. BORROWINGS

As at March 31, 2015 the Council had no borrowings

### 4. LEASES TO THIRD PARTIES

As at March 31, 2015 Constantine Parish Council acting as the Management Trustee for the Alice Hext Charity (the landlord) was engaged in a lease of the Constantine Recreation Social Club at an annual rent of £2,275.00 with the Trustees of the Constantine Recreation Social Club. The lease began on June 26, 2015 and is on an annual continuance basis.

### 5. DEBTS OUTSTANDING

As at March 31, 2015 a claim to H.M.Revenue and Customs for repayment of VAT for the year 2014/2015 in the sum of £982.39 had not been received.

### 6. TENANCIES

As at March 31, 2015 the Council was engaged in a leasehold tenancy of the land on which the public conveniences are built at a rent of £150 per annum with the Truro Diocesan Board of Finance. The lease began on October 1, 2005 and is let to the Parish Council as tenants for five years and then on an annual continuance basis.



# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015 continued

### 6. TENANCIES (continued)

As at March 31, 2015 the Council was engaged in a leasehold tenancy of the car-park at a rent of £220 per annum with the Truro Diocesan Board of Finance. The lease began on September 29, 2001 and is let to the Parish Council as tenants with full title guarantee for 25 years (to March 2030).

As at March 31, 2015 the Council was engaged in a Management Agreement (dated December 11, 1988) with Kerrier District Council (now Cornwall Council) of land at Port Navas.

As at March 31, 2015 the Council was engaged in a Management Agreement (dated January 11, 1987) with Kerrier District Council (now Cornwall Council) of land adjoining the telephone kiosk at Wheal Vyvyan.

### 7. GRANTS AND DONATIONS

At the Annual Meeting on May 16, 2014, having met the criteria set out in the Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 of the Localism Act 2011 s 1-8 Constantine Parish Council adopted the General Power of Competence by resolution. Using this power, Constantine Parish Council made the following grants and donations

Cruse Bereavement Care	25.00	
Constantine Agricultural Association	250.00	
CEC (Theatre Group)	50.00	
Constantine Silver Band	250.00	
Royal British Legion	50.00	
Cornwall Air Ambulance	100.00	
Cornwall Blind Association	60.00	
Constantine Bowling Club	100.00	
Constantine Church Hall	400.00	
Port Navas Village Hall (window)	825.00	
Helford River Children's Sailing Trust	100.00	
Constantine Cottage Garden Society	250.00	
Port Navas Village Hall (Christmas)	50.00	2,510.00
The Alice Hext Trust	6,097.39	
The Alice Hext Trust (wages)	1,980.00	
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	8,077.39	10,587.39

### 8. FUTURE COMMITMENTS

As at March 31, 2015 Constantine Parish Council's reserves include ear-marked sums for the following items

Street lighting	£ 1,500.00
Staff gratuity	£ 2,250.00

### 9. TRUSTS

Constantine Parish Council acts as the Custodian Trustee on behalf of the Port Navas Village Hall Trust and, with conditions, holds the title to the freehold land described under the Title Numbers of CL169038 and CL169039

Together with Fields in Trust (formerly the National Playing Fields Association) Constantine Parish Council acts as the Management Trustee of the Alice Hext Charity (registered under the Charities Act 1993 under Registration Number 300531).

In the year to March 31, 2015 and on behalf of the Alice Hext Trust Constantine Parish Council received income in the sum of £73,634.56 and spent £82,260.22. Under the terms of the Parish Councils (General

Power of Competence) (Prescribed Conditions) Order 2012 of the Localism Act 2011 s 1-8 Constantine Parish Council contributed £8,077.39 to the Trust

As at March 31, 2015 a claim to H.M.Revenue and Customs on behalf of the Alice Hext Trust for repayment of VAT for the year 2014/2015 in the sum of £1,302.99 had not been received

I certify that these accounts present a true and fair view of the financial position of Constantine Parish Council at the end of the year 2014/2015

Signed ..... DFD Chapman ..... (Responsible Financial Officer)      Date ..... 16-04-2015 .....

These accounts were agreed at the Ordinary Parish Council Meeting on April 16 2015 as presenting a true and fair view of the financial position of Constantine Parish Council at the end of the year 2014/2015

Signed ..... [Signature] ..... (Chairman)      Date ..... 16-04-2015 .....



# CONSTANTINE PARISH COUNCIL

## Appendix 1

### ALICE HEXT CHARITY

accounts for the year to March 31, 2015

Y/E 31.03.2014		Y/E 31.03.2015
	<b><u>RECEIPTS</u></b>	
£		£
2,295.00	Tenancies	1,726.25
	Wayleave	42.15
5,956.00	Grants (JuMP)	41,995.09
2,218.24	Donations	153.68
	HMRC (gift aid)	340.00
313.00	Bowling Club repayments	1,300.00
	Other income	12.88
13.37	Interest	10,312.67
	VAT refund	1,980.00
	Constantine Parish Council (groundsman)	17,752.00
3,543.57	Constantine Parish Council	
		<hr/>
<b>14,026.18</b>		<b>75,614.72</b>
	<b><u>PAYMENTS</u></b>	
130.00	Inspection and subscription	50.00
	Insurance	168.05
150.00	Professional fees	
3,743.00	JuMP Advisory Committee	56,639.62
948.09	Fuel and Machinery	647.26
1,633.54	Repairs (buildings and fencing)	1,164.00
	Plumbing	
288.58	Ground care	
181.06	Bowling Club	
	Miscellaneous	261.33
1,950.00	Groundsman	1,980.00
	New and replacement play items (Capital)	697.55
	Miscellaneous	
	Repaid to Constantine Parish Council	9,674.61
638.06	VAT	10,977.60
		<hr/>
<b>9,662.33</b>		<b>82,260.02</b>
<b>4,363.85</b>	<b><u>NET RECEIPTS/PAYMENT</u></b>	<b>( 8,625.30)</b>

# CONSTANTINE PARISH COUNCIL

Appendix 1 (continued)

## ALICE HEXT CHARITY

BALANCE SHEET AS AT MARCH 31, 2015

### Summary

Opening Balance as at April 1, 2014	10,045.44
Add receipts (including loan)	75,614.72
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	85,660.16
Less payments	( 82,260.02)
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<b>Closing Balance as at March 31, 2015</b>	<b>3,400.14</b>

### Represented by

Constantine Parish Council re Alice Hext Charity accounts

Cash at Bank as at March 31, 2015

Current Account 3,170.92

Deposit Account 418.82

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**3,589.74**

less

100079 Nick Ferris SkipHire Ltd £ 189.60

Net Assets

**3,400.14**

Signed  .....  
(Chairman)

 .....  
(Responsible Financial Officer)

Date 16-04-2015 .....

Date 16-04-2015 .....