**FINAL**

# CONSTANTINE PARISH COUNCIL

## FINANCIAL STATEMENTS

## FOR THE YEAR ENDED MARCH 31, 2022

# CONSTANTINE PARISH COUNCIL

**PARISH COUNCIL YEAR END**
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR TO MARCH 31, 2022**

| Y/E 31.03.2021 | | Y/E 31.03.2022 |
|---|---|---|
| | **RECEIPTS** | |
| 60,000.00 | Precept | 50,000.00 |
| 5,411.77 | VAT reimbursement | 4,089.03 |
| 12.41 | Interest | 3.97 |
| 3,065.53 | Rights of Way | 3,216.84 |
| 3, 946.01 | Burial fees | 3,211.67 |
| 10,999.24 | Grants | 1,289.65 |
| | CIL grant | 1,500.00 |
| | Miscellaneous | 808.38 |
| 83,434.96 | | 64,029.54 |
| | **PAYMENTS** | |
| 13,779.16 | Wages/NI/PAYE | 14.094.47 |
| 2,583.34 | Administration | 2,946.76 |
| 1,502.88 | Insurance | 1,826.08 |
| | Election expenses | 255.00 |
| 2,159.54 | Public Lighting | 2,468.20 |
| 7,183.47 | Cemetery | 10,347.27 |
| 3,944.07 | Rights of Way | 3,820.35 |
| 285.64 | Open spaces (litter bins) | 115.00 |
| 1,995.06 | Vestry | 3,941.09 |
| 1,142.02 | Public Conveniences and car park | 1,262.96 |
| 44.70 | Miscellaneous | |
| 3,650.00 | S137 payments and donations | 4,246.80 |
| 140.00 | Capital expenditure | |
| | General maintenance | 638.75 |
| 3,922.49 | VAT | 4,805.16 |
| 23,532.00 | Transfer to Alice Hext Charity (net) | 4,580.00 |
| 65,864.37 | | 55,347.89 |
| **17,570.59** | **NET RECEIPTS/PAYMENT** | **8,681.65** |

# CONSTANTINE PARISH COUNCIL

## BALANCE SHEET AS AT MARCH 31, 2022

**Summary**

| | |
|---|---|
| Opening Balance as at April 1, 2021 | **50,097.30** |
| Add receipts | 64,029.54 |
| | 114,126.84 |
| Less payments | ( 55,347.89) |
| **Closing Balance as at March 31, 2022** | **58,778.95** |

**Represented by**

**Constantine Parish Council accounts**

Cash at Bank as at March 31, 2022

| | |
|---|---|
| Current Account | £ 19,289.85 |
| Deposit Account | £ 40,245.10 |
| **Gross Assets** | **£ 59,534.95** |

**LESS**

Cheques written but unpaid as at March 31, 2022

| | | | |
|---|---|---|---|
| 104528 | Cormac Solutions Ltd | £ 156.00 | |
| 104539 | Constantine Social Club | £ 200.00 | |
| 104540 | Constantine Silver Band | £ 400.00 | |
| | | | **£ 756.00** |

**PLUS**

Receipts uncredited as at March 31, 2022

| | | |
|---|---|---|
| None | £ Nil | |
| | | **£ Nil** |
| **Net Assets** | | **£ 58,778.95** |

# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

### 1. ASSETS

The assets owned by the Council as at March 31, 2022 are listed below

| Community Assets | Purchase Cost | Insured value |
|---|---|---|
| The Vestry, Church Street | 400* | £281,058 |
| Bier House | 20* | £ 20,609 |
| Pavilion | 750* | £ 50,000 |
| Bowls pavilion | 600* | £ 56,085 |
| Two store buildings | 600* | £ 12,376 |
| Public Convenience | 1 | £ 17,158 |
| New Cemetery | 1 | £ 1 |
| Land at Port Navas (Pope's Garden) | 1 | £ 1 |
| Telephone box at Seworgan | 1 | £ 1 |

**Other Assets**

| | | Purchase Cost | Estimated Replacement |
|---|---|---|---|
| Office equipment | | | |
| 1 desk, 20 chairs | | 120* | £ 610 |
| 3 filing cabinets | | 180* | £ 343 |
| 4 electric heaters | | 180* | £ 232 |
| Safe | | 25* | £ 1,275 |
| Notice Boards | | | |
| Constantine | | 120* | £ 1,031 |
| Port Navas | 10.2019 | 1,877 | £ 1,962 |
| Seworgan | 07. 2014 | 475 | £ 598 |
| Miscellaneous | | | |
| Bus shelter | | 2,600* | £ 6,878 |
| 26 street lights | | 18,200* | £ 29,402 |
| Vintage hand-drawn bier | | 25* | £ 1,573 |
| Cross at High Cross | | 5* | £ 5,769 |
| 2 granite benches (Churchyard) | | 800* | £ 2,581 |
| Bench (Penbothidno) | | 250* | £ 1,275 |
| 1978: | | | |
| **Sub-total (carried forward)** | | **£ 27,231** | **£ 490,818** |

* estimated cost

# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

**1. ASSETS (continued)**

| | | | |
|---|---|---|---|
| **Sub-total (brought forward)** | | **£ 27,231** | **£ 490,818** |
| **Play area and Recreation Ground** | | | |
| | **Purchase Cost** | | **Estimated Replacement** |
| Wickstead Junior Swings | 04/2006 | £ 3,609 | £ 3,886 |
| Swings | | £ 4,000* | £ 4,307 |
| Teenage Shelter | 05/2003 | £ 5,000 | £ 7,455 |
| Multi-Games Playwall | 06/1999 | £ 25,200 | £ 54,859 |
| Play equipment | 06/2019 | £ 43,000 | £ 46,303 |
| Bench | 07/2019 | £ 2,300 | £ 2,614 |
| Table tennis table | 07/2019 | £ 2,495 | £ 2,924 |
| Football goals | 11/2019 | £ 1,266 | £ 1,464 |
| Youth Hut | 12/2019 | £ 4,000 | £ 5,999 |
| | | **£ 90,870** | **£ 129,811** |
| **Totals** | | **£ 118,101** | **£ 620,629** |

**Total asset value at cost *cf Accounts & Audit Regulations 2019* £ 118,101**

**NB**

* estimated cost

# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022 continued

### 2. INSURANCE

Constantine Parish Council is insured with AXA Policy number RGBDX6962034 renewable on April 3, 2022 for the following eventualities (policy excess £250.00)

| | |
|---|---|
| ***Mandatory cover*** | |
| Public liability | £10,000,000 |
| Employers Liability | £10,000,000 |
| Money | £ 2,500 |
| Fidelity Guarantee | £ 150,000 |
| Legal Expenses | £ 250,000 |
| Officials' indemnity | £ 500,000 |
| Libel and slander | £ 500,000 |
| Increased cost of working | £ 10,000 |
| Loss of revenue | £ 10,000 |
| Keyman Cover | £ 250 per week (10 weeks) |
| Hirers' Liability | £ 5,000,000 |
| Internet and e-mail | £ 500,000 |
| Defibrillators | £ 5,000 |
| ***Optional cover*** | |
| Buildings | |
| viz Vestry | £ 272,871.64 |
| Bier House | £ 20,008.26 |
| Sports Pavilion | £ 86,407.76 |
| Bowls Pavilion | £ 56,393.12 |
| 2 store buildings | £ 12,367.24 |
| Public convenience | £ 16,658.01 |
| Multi Games play wall | £ 54,572.86 |
| Youth Hut | £ 5,968.00 |
| Other property | |
| Playground equipment | £ 55,892.57 |
| General Contents | £ 1,786.40 |

### 3. BORROWINGS

As at March 31, 2022 the Council had no borrowings

### 4. LEASES TO THIRD PARTIES

As at March 31, 2022 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 £3,750.00 with the Trustees of the Constantine Recreation Social Club. The lease began on June 10, 2020 and is on an annual continuance basis.

### 5. DEBTS OUTSTANDING

As at March 31, 2022 a claim to H.M.Revenue and Customs for repayment of VAT for the year 2021/2022 in the sum of £5,212.15 (of which £406.99 attributable to the Alice Hext Trust) had not been received.

## 6. TENANCIES

As at March 31, 2022 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.

As at March 31, 2022 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 was extended in 2010 to include the new car-park fronting Bowling Green and the rent was increased to £350 per annum to reflect this addition. The original lease began on September 29, 2001 and the land is let to the Parish Council as tenants with full title guarantee for 25 years (to March 2026).

As at March 31, 2022 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, 2022 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 18, 2019, 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

| | | |
|---|---|---|
| Constantine Cottage Garden Society | 100.00 | |
| Transition Constantine (questionnaire) | 50.00 | |
| Transition Constantine (Glebe wood) | 500.00 | |
| Women's Centre Cornwall | 50.00 | |
| Christmas Lights | 500.00 | |
| Royal British Legion | 50.00 | |
| Cornwall Air Ambulance | 100.00 | |
| Chown China (Jubilee mugs) | 2,296.80 | |
| Constantine Social Club | 200.00 | |
| Constantine Silver Band | 400.00 | |
| The Alice Hext Trust | 4,580.00 | |
| | | 8,826.80 |

## 8. FUTURE COMMITMENTS

As at March 31, 2022 Constantine Parish Council's reserves include ear-marked sums for the following items

| | |
|---|---|
| Clerk's retirement gratuity | £ 3,510.00 |

# CONSTANTINE PARISH COUNCIL

## SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022 continued

### 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

Constantine Parish Council acts as the Managing Trustee of the Alice Hext Charity (registered under the Charities Act 1993 under Registration Number 300531). The deeds are held by the Official Custodian for Charities.

In the year to March 31, 2022 and on behalf of the Alice Hext Trust, Constantine Parish Council acting as the Management Trustee received income in the sum of £3,963.63 and spent a net sum of £ 6,725.62. 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 £ 4,580.00 to the Trust all of which was spent on general maintenance of the Recreation Ground.

As at March 31, 2022 a claim to H.M.Revenue and Customs on behalf of the Alice Hext Trust for repayment of VAT for the year 2021/2022 in the sum of £ 406.99 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 2021/2022

Signed …… (Responsible Financial Officer) Date …….....

These accounts were agreed at the Ordinary Parish Council Meeting on April 16, 2022 as presenting a true and fair view of the financial position of Constantine Parish Council at the end of the year 2021/2022

Signed …… (Chairman) Date …….....