FINAL

CONSTANTINE PARISH COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2023

Independent Examiner's Report to Trustees of The Alice Hext Trust

I report on the accounts of the Trust for the year ended 31 March 2023 which are set out on the attached pages.

Respective Responsiblities of Trustees and Examiner

The Charity's Trustees consider that an audit is not required for the year (under Section 43(2) of The Charities Act 1993 (The Act), as amended by S.28 of The Charities Act 2006) and that an independent examination is needed. It is my responsibility to:

Examine the accounts (under Section 43 of The Act. as amended)

To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of The Act as amended).

To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the Trustees have not met the requirements to ensure that:

Proper Accounting records are kept (in accordance with Section 41 of The Act);

Accounts are prepared which agree with the accounting records and comply with the account requirements of The Act, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J.P. Richards.

Mr J P Richards PIIA, FMAAT, DMS.

26 Marriotts Avenue, Camborne TR14 7HA

CONSTANTINE PARISH COUNCIL

PARISH COUNCIL YEAR END
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR TO MARCH 31, 2023

Y/E 31.03.2022		Y/E 31.03.2023
	RECEIPTS	
50,000.00	Precept	45,000.00
4,089.03	VAT reimbursement	5,212.15
3.97	Interest	63.36
3,216.84	Rights of Way	3,259.51
3,211.67	Burial fees	5,761.22
1,289.65	Grants	501.78
	Alice Hext (part payment)	4,000.00
	Donations	160.00
1,500.00	CIL grant	
808.38	Miscellaneous	
64,029.54		63,958.32
	PAYMENTS	
14,094.47	Wages/NI/PAYE	15,058.81
2,946.76	Administration	4,523.07
1,826.08	Insurance	1,930.33
255.00	Election expenses	
2,468.20	Public Lighting	2,163.27
10,347.27	Cemetery	10,047.27
3,820.35	Rights of Way	3,816.25
115.00	Open spaces (litter bins)	235.42
3,941.09	Vestry	2,218.40
1,262.96	Public Conveniences and car park	898.21
	Miscellaneous	375.78
4,264.80	S137 payments and donations	4,918.91
	Capital expenditure	
638.75	General maintenance	710.00
4,805.16	VAT	11,342.08
4,580.00	Transfer to Alice Hext Charity (gross)	36,526.84
55,347.89		94,764.64
8,681.65	**NET RECEIPTS/PAYMENT**	**(30,806.32)**

CONSTANTINE PARISH COUNCIL

BALANCE SHEET AS AT MARCH 31, 2023

Summary

Opening Balance as at April 1, 2022	**58,778.95**
Add receipts	63,958.32
	122,737.27
Less payments	(94,764.64)
Closing Balance as at March 31, 2023	**27,972.63**

Represented by

Constantine Parish Council accounts

Cash at Bank as at March 31, 2023

Current Account	£ 6,219.87
Deposit Account	£ 23,308.76
Gross Assets	**£ 29,528.63**

LESS

Cheques written but unpaid as at March 31, 2023

104664	R.Sanders	£ 756.00	
104666	Constantine Silver Band	£ 400.00	
104667	Constantine Cottage Garden Soc	£ 400.00	
			£ 1,556.00

PLUS

Receipts uncredited as at March 31, 2023

None	£ Nil	
		£ Nil
Net Assets		**£ 27,972.63**

CONSTANTINE PARISH COUNCIL

SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

1. ASSETS

The assets owned by the Council as at March 31, 2023 are listed below

Community Assets	Purchase Cost	Insured value
The Vestry, Church Street	400*	£282,872
Bier House	20*	£ 20,008
Pavilion	750*	£ 86,408
Bowls pavilion	600*	£ 56,393
Two store buildings	600*	£ 12,367
Public Convenience	1	£ 16,658
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**	**£ 529,238**

* estimated cost

The bier is housed at Penryn and Falmouth Funeral Directors, 50, Kernick Road, Penryn TR10 9DQ

CONSTANTINE PARISH COUNCIL

SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

1. ASSETS (continued)

Sub-total (brought forward)		**£ 27,231**	**£ 528,238**
Play area and Recreation Ground			
	Purchase Cost		**Estimated Replacement**
Wickstead Junior Swings	04/2006	£ 3,609	£ 3,964
Swings		£ 4,000*	£ 4,393
Teenage Shelter	05/2003	£ 5,000	£ 7,604
Multi-Games Playwall	06/1999	£ 25,200	£ 55,956
Play equipment	06/2019	£ 43,000	£ 47,229
Bench	07/2019	£ 2,300	£ 2,666
Table tennis table	07/2019	£ 2,495	£ 2,982
Football goals	11/2019	£ 1,266	£ 1,493
Youth Hut	12/2019	£ 4,000	£ 6,119
		£ 90,870	**£ 132,406**
Totals		**£ 118,101**	**£ 660,644**

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, 2023 continued

2. INSURANCE

Constantine Parish Council is insured with Hiccox Policy number 8187952 renewable on April 3, 2023 for the following eventualities (policy excess £250.00)

Mandatory cover

Public liability	£ 10,000,000
Employers Liability	£ 10,000,000
Money	£ 1, 00
Employee dishonesty	£ 150,000
Commercial Legal Protection	£ 100,000
Officials' indemnity	£ 500,000
Increased cost of working	£ 10,000
Keyman Cover	£ 250 per week (10 weeks)
Hirers' Liability	£ 5,000,000
Reconstitution of electronic data	£ 5,000
Defibrillators	£ 5,000

Optional cover

Buildings

viz Vestry	£ 289,490
Bier House	£ 21,227
Sports Pavilion	£ 51,500
Bowls Pavilion	£ 59,828
2 store buildings	£ 13,120
Public convenience	£ 17,673
Multi Games play wall	£ 57,896
Youth Hut	£ 6,331

Other property

Playground equipment	£ 57,570
General Contents	£ 1,840

3. BORROWINGS

As at March 31, 2023 the Council had no borrowings

4. LEASES TO THIRD PARTIES

As at March 31, 2023 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, 2023 a claim to H.M.Revenue and Customs for repayment of VAT for the year 2022/2023 in the sum of £ 11,342.08 (of which £1,196.10 attributable to the Alice Hext Trust) had not been received.

6. TENANCIES

As at March 31, 2023 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, 2023 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, 2023 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, 2023 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

Seworgan Community Committee	200.00	
Jubilee Celebrations	577.71	
Transition Constantine (Glebe Wood)	250.00	
Royal British Legion	50.00	
Christmas Lights	500.00	
Constantine Bowling Club	500.00	
Constantine Silver Band	400.00	
Constantine Cottage Garden Society	400.00	
The Alice Hext Trust	32,526.84	
Chown China (Jubilee mugs)	2,041.20	
		37,445.75

8. FUTURE COMMITMENTS

As at March 31, 2023 Constantine Parish Council's reserves include ear-marked sums for the following eventualities

Clerk's retirement gratuity £ 3,837.60

CONSTANTINE PARISH COUNCIL

SUPPORTING STATEMENT TO THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023 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, 2023 and on behalf of the Alice Hext Trust, Constantine Parish Council acting as the Management Trustee received income in the sum of £3,900.24 and spent a net sum of £ 11,310.28. 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 £ 32,526.84 to the Trust all of which was spent on general maintenance of the Recreation Ground.

As at March 31, 2023 a claim to H.M.Revenue and Customs on behalf of the Alice Hext Trust for repayment of VAT for the year 2022/2023 in the sum of £ 1,196.10 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 2022/2023

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

These accounts were agreed at the Ordinary Parish Council Meeting on April 20, 2023 as presenting a true and fair view of the financial position of Constantine Parish Council at the end of the year 2022/2023

Signed …… (Chairman) Date …….....