

# PURTON PARISH COUNCIL

## Income and Expenditure Account 2017/18

2016/17		2017/18	Notes
	<b>INCOME</b>		
£ 211,908	Precept	£ 225,290	
£ 677	WC top-up grant	£ -	
£ 802	Rents	£ 831	6
£ 1,971	Interest	£ 1,608	
£ 8,100	Burial Fees	£ 9,661	
£ 200	Grants and Contributions	£ 6,190	
£ -	S106 Income	£ 34,332	
£ -	CIL Income	£ 13,442	
£ 538	Miscellaneous/Sales	£ 338	
£ -	Part-exchange of mower	£ 3,000	
<b>£ 224,195</b>	<b>TOTAL INCOME</b>	<b>£ 294,692</b>	
	<b>EXPENDITURE</b>		
	<b>Capital</b>		
£ 1,456	Administration Equipment & Software	£ 668	1
£ 4,983	Machinery, Equipment, Tools & Vehicles	£ 23,193	1
£ 1,211	Play Area Equipment/Fencing/Surfacing	£ 4,091	1
£ -	Footpath Surfacing/Posts/Kissing gates	£ 2,035	1
£ -	Noticeboards	£ 2,395	1
£ -	Land	£ 70,193	1
£ 5,390	Storage Shed next to Village Hall - guttering	£ 400	1
£ 1,863	Cemetery - Sleepers/fencing etc.	£ 1,530	1
£ 131,216	Administration	£ 157,453	
-£ 47,595	less Income from Staff Costs Recoverable	-£ 48,910	
£ 14,782	Burial expenses	£ 15,164	
£ 1,400	Churchyard maintenance	£ 2,037	
£ 1,242	Footpath expenses	£ 620	
£ 1,555	Open Spaces	£ 920	
£ 8,952	Rights of Way	£ 11,269	
-£ 1,013	Bus Shelters	£ 623	
£ 8,938	Play Areas	£ 10,889	
-£ 1,595	Public Toilets	£ 5,118	
£ 1,439	Section 137	£ 1,950	8
£ 5,219	General Maintenance & Materials	£ 7,617	
£ 2,352	Cenotaph	£ 2,614	
£ 900	Other donations incl. sport	£ 850	
£ 1,867	Former Youth Centre	£ 876	
£ -	Highways	-£ 3,375	
£ 10,565	Planning	£ 11,188	
£ 101	Emergency Planning	£ -	
£ 675	Neighbourhood Plan	£ 1,757	
	<b>Grants to Village Hall/Centre and Play Close Charities</b>		
£ 9,000	Village Hall	£ 15,044	
£ -	Village Centre	£ -	
£ -	Play Close Charity	£ -	
<b>£ 164,902</b>	<b>TOTAL EXPENDITURE</b>	<b>£ 298,209</b>	
£ 59,293	<b>Surplus (-Deficit) for Year</b>	<b>-£ 3,517</b>	
	<b>Add Transfers from Reserves:</b>		
£ -	From Dingle Noticeboard Reserve	£ 975	
£ -	From Parish Plan Reserve	£ 5,000	
£ -	From Parish Plan Grant Reserve	£ 550	
£ -	From Youth Centre Maintenance Reserve	£ 2,500	
£ 5,065	From Storage Shed next to Village Hall	£ -	
£ 2,500	From Pedestrian Gates at Cemetery	£ -	
£ 500	From Purton Community Café Reserve	£ -	
£ 675	From Neighbourhood Plan Reserve	£ 1,757	

2016/17		2017/18	Notes
£ -	From Anti-Climb Fencing Reserve	£ 500	
£ 450	From Play Area Maintenance inc Fencing	£ -	
£ -	From Community Safety/CCTV Reserve	£ 2,500	
£ -	From Replacement Play Area Equipment Reserve	£ 1,403	
£ -	From Church Path Re-surfacing Reserve	£ 1,713	
£ -	From Sit-on Mower Reserve	£ 7,000	
£ -	From Village Hall Refurbishment Reserve	£ 4,824	
£ 9,190		£ 28,722	
	<b>Less Provisions set aside:</b>		
£ -	to Path through Cemetery Reserve	£ -	
£ 1,000	to new Cemetery Extension Reserve	£ 1,000	
£ 1,000	to Groundsman's Vehicle Reserve	£ 1,000	
£ 3,000	to Churchyard Wall Reserve	£ -	
£ 1,500	to Parish Council Elections Reserve	£ 1,500	
£ 3,983	to Youth Centre Legal Fees Reserve	£ -	
£ 3,137	to Cemetery Project Reserve	£ 5,000	
£ 500	to Security Fencing Reserve	£ -	
£ 2,500	to Community Safety Reserve	£ -	
£ 2,000	to Path Through Churchyard Reserve	£ 3,000	
£ 2,000	to VC Play Area Artificial Football Pitch	£ -	
£ -	to Play Area Equipment Reserve	£ 2,000	
£ -	to Play Area Maintenance Reserve	£ 1,000	
£ -	to Compost Collection Area Extension	£ 2,500	
£ -	to Venture Play Area Basketball Hoop	£ 1,000	
£ 2,105	to Emergency Planning Reserve	£ -	
£ 10,000	to Highways Projects Reserve	£ 3,375	
£ 240	to Mrs Proud Bequest Fund	£ 295	
	to St.Mary's School CIL Reserve (restricted)	£ 13,442	
£ -	to Litter Bin Relocation/Purton Stoke	£ 450	
£ 10,000	to Village Hall Refurbishment Reserve	£ 3,780	
	to Machinery Replacement Reserve	£ 2,000	
£ 1,000	to Sit-on Mower Reserve	£ 1,000	
£ 43,966		£ 42,342	
£ 92,498	Balance brought forward 1 April 2017	117,016	
£ 117,016	Balance carried forward 31 March 2018	£ 99,878	

I certify that this income and expenditure account presents a true and fair view of the financial position of Purton Parish Council as at 31st March 2018 and of its income and expenditure for the year ended 31st March 2018.

Signed



RESPONSIBLE FINANCIAL OFFICER  
Date

Signed



CHAIRMAN OF COUNCIL  
Date

2016/17

2017/18

Notes

**BALANCE SHEET at 31 MARCH 2018**

31-Mar-17

31-Mar-18

Current Assets			
£	6,024	Debtors/Payment in Advance	£ 39,888 4
£	1,266	VAT	£ 2,553
£	217,940	Deposit Account/Bond	£ 184,063
£	14,472	Cash in Hand and at Bank	£ 13,015
£	85	Petty Cash	£ 93
£	<b>239,787</b>		£ <b>239,612</b>
less Current Liabilities			
£	12,831	Creditors/Receipts in Advance	£ 16,233 5
£	60	Receipts in advance	£ -
£	<b>226,896</b>	NET ASSETS	£ <b>223,379</b>

**Represented by****Designated & Restricted Reserves**

£	1,713	Church Path Reserve	£ - 13
£	151	Play Areas Maintenance/Fencing	£ 1,151 13
£	770	Boundary Stones Reserve	£ 770 13
£	3,137	Cemetery Works Reserve	£ 8,137 13
£	5,500	Cemetery Extension Reserve	£ 6,500 13
£	13,965	Village Hall/Institute Grant Reserve	£ 12,921 13
£	1,000	Groundsman's Vehicle Reserve	£ 2,000 13
£	4,000	Churchyard Maintenance - Wall	£ 4,000 13
£	6,000	Sit-on Mower Reserve	£ - 13
£	-	Machinery Replacement Reserve	£ 2,000 13
£	3,983	Youth Centre - Legal Costs	£ 3,983 13
£	2,000	Play Area Equipment Reserve	£ 2,597 13
£	1,500	Parish Council Elections	£ 3,000 13
£	5,000	Parish Plan Reserve	£ - 13
£	5,232	Neighbourhood Plan	£ 3,475 13
£	-	Litter Bin Re-location/Purton Stoke	£ 450 13
£	-	Venture Play Area - Basketball Hoop	£ 1,000 13
£	-	Compost Collection Area Extension	£ 2,500 13
£	500	Security Fencing	£ - 13
£	2,500	Community Safety/CCTV	£ - 13
£	2,000	Churchyard Footpath Resurfacing	£ 5,000 13
£	2,000	Artificial Football Pitch - VC Play Area	£ 2,000 13
£	2,105	Emergency Plan Projects	£ 2,105 13
£	10,000	Highways Projects	£ 13,375 13
£	975	Dingle Noticeboard Reserve (Restricted)	£ - 14
£	2,500	Youth Centre Maint. Reserve (Restricted)	£ - 14
£	550	Parish Plan Reserve (Restricted)	£ - 14
£	-	St.Mary's School CIL Reserve (restricted)	£ 13,442 14
£	32,798	Mrs Proud Bequest	£ 33,093 12
£	117,016	General Fund Balance	£ 99,878
£	<b>226,896</b>		£ <b>223,379</b>

I certify that this balance sheet presents a true and fair view of the financial position of Purton Parish Council as at 31st March 2018

Signed



**RESPONSIBLE FINANCIAL OFFICER**  
Date

Signed



**CHAIRMAN OF COUNCIL**  
Date

**PURTON PARISH COUNCIL ACCOUNTS FOR YEAR ENDED 31ST MARCH 2018,  
SUPPORTING STATEMENT**

**Notes supporting the Income and Expenditure Account and the Balance Sheet of the Council**

**Introduction**

Under the Accounts and Audit (England) Regulations 2015, the form of accounts for all local councils has been prescribed. Under the Regulations, local councils are classified according to their level of financial activity. During the year in question, Purton Parish Council had gross annual income and gross annual expenditure of more than £200,000.

The accounts have been prepared on an Income and Expenditure basis and have followed the guidance of the Regulations produced by NALC.

<b>1 Assets</b>	<b>16/17</b>	<b>17/18</b>
During the year, the following assets were purchased at the cost shown:		
Zoostorm desktop PC (plus monitor/MS Office in 17/18)	420	668
Back-up drive for PCs	284	0
Storage Shed next to Village Hall (guttering only in 17/18)	5,390	400
Office chair/desk/drawers	127	0
Cemeteries management software	625	0
Purchase of land at Long Ground, Purton	0	70,193
Grass mats - Village Centre Play Area football pitch	0	106
Bin for Village Centre Play Area	0	145
Anti-climb fencing	0	473
CCTV system including	0	10,556
Footpath 84 surface improvements	0	1,540
Kubota Ride-on Mower	0	11,450
STIHL powerhead	0	255
Karcher pressure washer	0	458
Noticeboard for Cemetery	0	1,420
Noticeboard for Dingle	0	975
Safety Gate at Village Centre Play Area	0	1,614
3 Bins for Village Centre Play Area	0	823
3 Bins for Venture Play Area	0	823
Replacement Slide at Play Close Play Area	0	581
Cemetery - Garden of Remembrance	1,863	0
Cemetery - Sleepers and Fencing	0	1,530
Kissing gates	532	495
Replacement bench - High Street	308	0
Bollards - Cemetery entrance	331	0
Hedgecutter & chainsaw - Footpath team	397	0
Hanging baskets outside Village Hall	650	0
Peacock bins & signage - Village Centre Play Area	486	0
Artificial grass - Venture Play Area	725	0
Push mower for groundsman	749	0
Scaffold tower	1,050	0
Pedestrian gate for Cemetery	630	0
Leaf blower for Cenotaph	41	0
Emergency Plan - bag/radios/blankets/beds	294	0
	<b>£ 14,903</b>	<b>£ 104,505</b>

**2 At the 31 March 2018, the following land and buildings were held:**

	Value
Cemetery, Church Street	£ -
Land at Long Ground, Purton	£ 70,193
Cricket field/Dingle	£ -
Play Area, Reids Piece	£ -
Tennis Courts/Park, Church Path	£ -
Cenotaph, High Street	£ -
Public telephone kiosk - Purton/Purton Stoke	£ -
Former Youth Centre, Reids Piece	£ -
Cenotaph wall	£ 1,000
Land - side and rear of 70 Station Road	£ -
Bus shelters	£ 44,204
Groundsman's shed	£ 1,382
Storage Shed next to Village Hall	£ 5,790
Compost collection bay	£ 10,995
	<b>£ 133,564</b>

Most of the above assets have a de minimis value as community assets, whilst the remainder are shown at actual or estimated acquisition cost.

**3 Other Assets held at 31 March 2018:**

Vehicles	£ 10,990
Mowers, tools & machinery	£ 21,967
Office Contents & General Equipment	£ 18,993
Oak Cemetery Gates	£ 2,581
Five Cast-Iron Planters at Pavenhill	£ 2,114

**PURTON PARISH COUNCIL ACCOUNTS FOR YEAR ENDED 31ST MARCH 2018,  
SUPPORTING STATEMENT**

Mulch around Youth Hut	£ 2,377
Mini-skatepark	£ 60,143
Play Area safety surfacing, equipment & fencing	£ 164,727
Youth Shelter	£ 2,595
Noticeboards & other street furniture	£ 7,287
CCTV & other equipment	£ 13,674
	<b>£ 307,447</b>

The above assets are shown at acquisition cost or estimated where actual cost is not known. All Play Area safety surfacing and items of play equipment are treated as Council assets regardless of location.

**Borrowings Nil**

**Leases** On 15th January 2015, Council signed a new hire agreement for a Ricoh photocopier for a period of three years at a quarterly rental of £147.00 plus VAT. This has temporarily been extended.

**Debts outstanding**

- 4 At the 31st March 2018 the following amounts were outstanding and due to the Council. The ages of the debts were less than 12 months.

	<b>17/18</b>
Other debtors	£ 4,786
Wiltshire Council - S106 monies towards Long Ground purchase	£ 33,606
Payments in Advance	£ 1,496
	<b>£ 39,888</b>

- 5 At the 31st March 2018 the following amounts were properly due, but will not be paid until 2018/19:

	<b>17/18</b>
Internal/External Audit provision 2017/18	£ 1,020
Other Creditors	£ 4,231
Trade Creditors	£ 10,982
	<b>£ 16,233</b>

**6 Tenancies & Licences**

During the year the following tenancies & licences were entered into:

<u>Council as Landlord</u>	<b>17/18</b>
<u>Tenant/Licensee</u>	<u>Property &amp; rent p.a. (incl. admin fee as applicable)</u>
Purton Tennis Club	Two courts, Church Path
Purton Cricket Club	Cricket ground
Mr & Mrs A. Spencer	Land to the rear of Purton Village Hall car park
Mrs A.M. Barker	Right of access, The Dingle
	<b>£ 831</b>

<b>7 Council as Tenant</b>	<u>Property &amp; rent per annum</u>	<b>17/18</b>
Purton Institute/Village Hall Charity	Council Offices	£ 6,135
War Memorial/Village Centre Charity	Workshop	£ 1,670
		<b>£ 7,805</b>

**8 Section 137 Expenditure**

Section 137, Local Government Act 1972, enables local councils to spend up to the equivalent of **£7.57** per elector (in 2017/18), for the benefit of people in the parish, on activities and projects which are not specifically authorised by other legal powers. The limit for spending in this parish under Section 137 in 2017/18 was **£30,015**. Actual expenditure incurred was as follows:

		<b>16/17</b>	<b>17/18</b>
Royal British Legion Poppy Appeal	Donation	£ 150	£ 50
Bradon Forest School - World Challenge	Donation	£ -	£ 200
Purton Methodist Church - window grills	Donation	£ -	£ 500
Purton & District Age Concern - minibus	Donation	£ -	£ 1,000
Purton Stoke Fund - flower display	Donation	£ -	£ 200
Purton Historical Society - Maskelyne Tomb	Donation	£ 289	£ -
Wiltshire Bobby Van Trust	Donation	£ 200	£ -
Second Purton Rainbows Guides - uniforms	Donation	£ 300	£ -
Purton Community Café - setting up	Donation	£ 500	£ -
		<b>£ 1,439</b>	<b>£ 1,950</b>

**9 Agency Work**

During the year the Council undertook no agency work on behalf of other authorities.

- 10 **Advertising and Publicity** - There is a small marketing budget from which £558 was spent during the year, mostly on a logo for the Council van, first aid cover at the Village Fun Day and Dementia Awareness

- 11 **Recruitment advertising** - There was no expenditure on recruitment advertising during the year.

**PURTON PARISH COUNCIL ACCOUNTS FOR YEAR ENDED 31ST MARCH 2018,  
SUPPORTING STATEMENT**

**12 Mrs Proud Bequest**

In 1957, the Estate of Mrs Proud made a bequest of money to Council for the specific purpose of improving facilities in the parish of Purton. Of the total in Deposit Accounts as at 31st March 2018 (£80,000 in a fixed term deposit with Hampshire Trust Bank and £104,063 in the Nationwide), Mrs Proud Bequest funds comprised **£33,093**.

**13 Designated (Unrestricted) Reserves**

At 31st March 2018 the Council had set aside the following amounts for specific purposes:

<u>Account</u>	<u>Balance B/F</u> <u>01-Apr-17</u>	<u>Contribution</u> <u>17/18</u>	<u>Used In</u> <u>17/18</u>	<u>Balance C/F</u> <u>31-Mar-18</u>
Church Path	£ 1,713	£ -	£ 1,713	£ -
Play Area Improvements/Maintenance	£ 151	£ 1,000	£ -	£ 1,151
Boundary Stones	£ 770	£ -	£ -	£ 770
Parish Plan Projects	£ 5,000	£ -	£ 5,000	£ -
Parish Council Elections	£ 1,500	£ 1,500	£ -	£ 3,000
Youth Centre - legal costs	£ 3,983	£ -	£ -	£ 3,983
Cemetery Project	£ 3,137	£ 5,000	£ -	£ 8,137
Security Fencing	£ 500	£ -	£ 500	£ -
Community Safety	£ 2,500	£ -	£ 2,500	£ -
Machinery - wood chipper/hedgetrimmer	£ -	£ 2,000	£ -	£ 2,000
New Cemetery Extension	£ 5,500	£ 1,000	£ -	£ 6,500
Institute/Village Hall Refurbishment	£ 13,965	£ 3,780	£ 4,824	£ 12,921
Neighbourhood Plan	£ 5,232	£ -	£ 1,757	£ 3,475
Groundsman's vehicle	£ 1,000	£ 1,000	£ -	£ 2,000
Churchyard Maintenance - Wall	£ 4,000	£ -	£ -	£ 4,000
Plant & Machinery (Sit-on Mower)	£ 6,000	£ 1,000	£ 7,000	£ -
Compost Collection Area Extension	£ -	£ 2,500	£ -	£ 2,500
Basketball Hoop - Venture Play Area	£ -	£ 1,000	£ -	£ 1,000
Litter Bins	£ -	£ 450	£ -	£ 450
Churchyard resurfacing	£ 2,000	£ 3,000	£ -	£ 5,000
Artificial Football Pitch - VC Play Area	£ 2,000	£ -	£ -	£ 2,000
Emergency Plan Projects	£ 2,105	£ -	£ -	£ 2,105
Highways Projects	£ 10,000	£ 3,375	£ -	£ 13,375
Replacement Play Area Equipment	£ 2,000	£ 2,000	£ 1,403	£ 2,597

**14 Restricted Reserves**

At 31st March 2018 the Council had set aside the following amounts designated by outside bodies for specific purposes

<u>Account</u>	<u>Balance B/F</u> <u>01-Apr-17</u>	<u>Contribution</u> <u>17/18</u>	<u>Used In</u> <u>17/18</u>	<u>Balance C/F</u> <u>31-Mar-18</u>
Parish Plan Grant	£ 550	£ -	£ 550	£ -
Former Youth Centre maintenance fund	£ 2,500	£ -	£ 2,500	£ -
Dingle Noticeboard	£ 975	£ -	£ 975	£ -
	£ -	£ 13,442	£ -	£ 13,442

**15 Charities**

The Council is Sole Trustee of three charities:-


- Purton Institute and Village Hall - Registered Charity No. 203202
- Purton Village Centre and War Memorial - Registered Charity No. 305562
- The Play Close - Registered Charity No. 203201

The accounts of the charities are drawn up independently under the Charities Act 2011. The charities' accounts for 2016/17 have been published and subjected to an Independent Examination where required under Section 145 of the Charities Act 2011. Copies of the Accounts and the Independent Examiners reports are available from The Clerk to Purton Parish Council, Mrs Deborah Lawrence at the Council Office, Village Hall, Station Road, Purton, Wilts. SN5 4AJ.

**16 Pensions - Wiltshire Pension Fund**

For the year of account the Council's contributions equalled 20.8% of employees' pensionable pay, under the terms of the banded earnings system for employees' contributions that took effect on 1st April 2008.

Signed



RESPONSIBLE FINANCIAL OFFICER

Date

Signed



CHAIRMAN OF COUNCIL

Date