

Martlesham Parish Council 2021/2022

Income and Expenditure Account for Year Ended 31st March 2022

31st March 2021		<i>NOTE</i>	31st March 2022
	Income Summary		
300	Interest Received		153
140,497	Precept		145,000
<u>140,797</u>	Sub Total		<u>145,153</u>
	Operating Income		
40,750	Council Income	14	23,923
1,497	Portal Woodlands CG		0
<u>183,044</u>	Total Income		<u>169,076</u>
	Running Costs		
8,104	Administration		9,830
83,121	Salaries	10	89,316
3,859	Parish Rooms Expenses		6,215
121	Chairman's Allowance		200
4,040	Grants	16	4,240
0	Climate Action		1,012
25,061	Land Maintenance		28,333
7,522	Play Equipment		3,697
1,389	Parish Amenities		3,521
10,485	EMR F&GPC		22,615
11,058	EMR R&AC		39,376
0	EMR DPC		3,654
<u>154,760</u>	Total Expenditure		<u>212,007</u>
	General Fund Analysis		
87,451	Opening Balance		77,736
183,044	Plus : Income for Year		169,076
<u>270,495</u>			<u>246,812</u>
154,760	Less : Expenditure for Year		212,007
<u>115,734</u>			<u>34,804</u>
37,999	Transfers TO / FROM Reserves		(40,978)
<u>77,735</u>	Closing Balance		<u>75,782</u>

31st March 2021

31st March 2022

		NOTE		
Current Assets				
1,535	VAT Control A/c	5	3,494	
114,843	Barclays Current A/c	17	70,856	
32,621	Active Saver	17	32,624	
41,909	Barclays Base Rate Reward	17	41,913	
58,279	CBS Notice Council Saver	17	58,425	
<u>249,187</u>				<u>207,312</u>
	Total Assets			<u>207,312</u>
Current Liabilities				
0	Creditors	6	1,056	
<u>0</u>				<u>1,056</u>
	Total Assets Less Current Liabilities			<u>206,256</u>
Represented By				
77,736	General Reserves			75,782
110,760	Earmarked Reserves	12		83,323
36,442	EMR CIL Reserve	12		23,351
24,250	EMR S106 Reserve	12		23,800
<u>249,187</u>				<u>206,256</u>

The above statement represents fairly the financial position of the authority as at 31st March 2022 and reflects its Income and Expenditure during the year.

Signed :
Chairman

W Williamson Date: 1/6/22

Signed :
Responsible
Financial
Officer

S Robertson Date: 01/06/22

*The Council also has tangible long-term assets (see notes 1 & 2) with a value of £334,533 which are not included in the balance sheet.

The Council notes that there are pound discrepancies on the Income and Expenditure Account & Balance Sheet. This is due to a rounding process in the accountancy software, RBS Alpha. However it is satisfied that the true figures are accurate.

MARTLESHAM PARISH COUNCIL
SUPPORTING STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

1. FIXED ASSETS

Acquisitions for year 2021/22 are as follows:

	£	£
Total assets at end of financial year 2020/21 (as recorded on the balance sheet 2020/21 accounts)		321,890
Plus acquisitions:		
Office chair	99	
Desktop computer & monitor	911	
Mobile phone & cover, for use with SID	85	
Stepladder & 2 hard hats	45	
2 x Brushcutters with accessories	1,538	
Hedge trimmer	443	
2 x safety helmets	40	
Defibrillator & cabinet – Red Lion PH	1,527	
2 x 3m x 3m Gazebos (Green), with accessories	1,643	
Portable Speed Indicator Device (SID) with accessories	3,480	
4 x SID/TVAS posts	760	
3 x recycled brown benches with arms	1,476	
1500mm engraved recycled brown bench	596	
		12,643
Total fixed assets as at 31 March 2022		334,533

Please refer to 'Appendix 1: Assets Register 2021/22 – Summary' for the new total: **£334,533**. The detailed Assets Register is held on file in the office. The Summary also shows the insurance values recorded in the Assets Register.

Please note that on the Annual Return, under Section 2 – Accounting Statements 2021/22, the acquisitions above have been added to the figure of £283,043 approved last year by the external auditor. The external audit does not take into account past revaluations. Therefore, the new figure in box 9 for year ending 31 March 2022 is £295,686 i.e. an increase of £12,643 as shown above.

2. LEASES

2.1 The area of land known as Martlesham Common is leased to the Council by Grainger plc (formerly known as Bradford Property Trust Ltd) on a 999-year lease at no cost and a nominal rent of 1d per year if requested. Lease dated 2nd June 1978.

2.2 Leased by the Council to Reach2 Academy Trust: Part of the Jubilee Playspace, adjoining the playing field of Martlesham Primary Academy (containing an area of 128 square metres or thereabouts). The lease for five years is dated 17th February 2020 and expires on 17th February 2025. Annual rent of £1, if demanded.

2.3 Leased to the Council: Pillbox at 67a Deben Avenue, Martlesham Heath, for storage and maintenance of tools. Date of commencement of the original 5-year lease was 1st September 2009. This has subsequently been renewed. The current lease was renewed from 1st September 2019 to 31st August 2024. Annual rent of £1, if demanded.

3. LICENCES

3.1 The area of land known as the Play Area (Centenary Playspace) on the Western Corridor: Licence to use the Play area as a play area for children's games, sports and play equipment was made between Martlesham Heath Householders Ltd (formerly Martlesham Consultants Ltd) and the Council to run from 9th July 2001 and to continue until terminated by either party serving not less than twelve months' written notice on the other.

The Licence was amended with immediate effect on 17 January 2011 to increase the notice period for termination from twelve months to five years.

3.2 Licence dated 30th June 2015 made between Suffolk Coastal District Council, now East Suffolk Council (ESC), & Martlesham Parish Council (MPC) to site a bench at Black Tiles Lane on land belonging to ESC.

3.3 Licence dated 2nd February 2021 between Suffolk County Council & MPC in respect of planting 5 trees and 500 flower bulbs on or over part of Carol Avenue (the Public Highway).

Full details of all deeds and documents are held separately on file.

4. BORROWINGS

As at 31st March 2022 no loans to the Council were outstanding.

5. DEBTS OUTSTANDING

As at 31st March 2022 debts of **£3,494** were outstanding and due to the Council:

HM Revenue & Customs VAT (less than 6 months old)	£3,494
---	--------

6. CREDITORS

The following payments were due but unpaid at 31st March 2022:

Diane Linsley: Metal Treebilee oak guard	130
Anglian Water: Community Orchard water bill to March 2022	12
E.ON Next: Electricity bill March 2022	414
East Suffolk Council: Refund Repair Hub grant (paid twice)	<u>500</u>
	<u>£1,056</u>

7. SECTION 137 PAYMENTS

The Council confirmed its continued eligibility to use the General Power of Competence at its Annual Meeting in May 2019, under Resolution C2019/51, therefore there were no section 137 payments in financial year 2021/22.

8. AGENCY WORK

During the year the Council did not undertake any agency work on behalf of other authorities.

9. ADVERTISING & PUBLICITY

Advertising land maintenance contract £298 under Miscellaneous Expenses.

10. PENSIONS

Pension contributions for the year 2021/22 were £18,368 of which £14,518 was the employer contribution. This is included in the Salaries expenditure.

11. CAPITAL EXPENDITURE

No expenditure under this heading.

12. EARMARKED RESERVES

Please refer to Appendix 2 for Earmarked Reserve Movements for 2021/22, as agreed by Resolution C2022/1k, but allowing for adjustments at the year end.

13. CONTINGENT LIABILITIES

The Council has no contingent liabilities.

14. COUNCIL INCOME

During the year to 31st March 2022 the Council received the following income:
£

Grants:

East Suffolk Council (ESC) Community Partnership – Repair Hub	500
ESC Community Partnership – Rewilding Calendar	2,030
ESC Sports Fund grant (S106 funds) – Jubilee Playspace project	11,086
ESC tax base grant	648

Community Infrastructure Levy (CIL) 8,112

Other income:

Village Fete donations	85
Repair Hub donations	238
Misc. donations	657
Insurance claim	567

Total of 'Council Income': **£23,923**

15. PORTAL WOODLANDS CONSERVATION GROUP

No donations received.

16. GRANTS & DONATIONS AWARDED BY THE COUNCIL

During the year to 31st March 2022 the Council awarded the following grants:
£

Ipswich Borough Council (Greenways)	1,000
Martlesham Bowls Club	2,000
Martlesham Conservation Group	138
Martlesham Heath Aviation Society	170
Martlesham in Bloom	190
The Saplings	742

£4,240

17. CASH IN HAND

Barclays Current	70,856
Barclays Active Saver	32,624
Barclays Base Rate Reward	41,913
Cambridge Building Society Notice Council Saver	<u>58,425</u>
	<u>£203,818</u>

Full details of the accounts are held electronically on Alpha software and hard copies can be viewed in RFO's accounts folder for 2021/22.

Martlesham Parish Council
Assets Register 2021/22 - Summary

Asset Category	Fixed Assets value for Income & Expenditure account (noted on Balance Sheet)	Insurance value 2021/22
LAND	£ 15,003	
PLAY EQUIPMENT	£136,767	£171,549
STREET FURNITURE	£106,273 (inc. litter & dog bins)	£125,245
GATES & FENCES	£ 22,134	£ 25,929
PARISH ROOM & OFFICE CONTENTS	£ 19,573	£ 22,542
TOOLS & MACHINERY	£ 11,412	£ 13,926
SPORTS EQUIPMENT	£ 12,908	£ 13,828
MISCELLANEOUS	£ 1,500	£ 1,919
OUTSIDE EQUIPMENT	£ 8,963	£ 10,400
GRAND TOTALS	£334,533	£385,338

		Appendix 2			
		Martlesham Parish Council			
		Earmarked Reserve Movements 2021/22			
	Opening Reserve	Transfers To EM Reserves	Used To Fund Expenditure	Closing Reserve	Journal
<u>Project Description</u>	<u>01/04/2021</u>	<u>2021/22</u>	<u>2021/22</u>	<u>31/03/2022</u>	<u>Ref</u>
					<u>Notes</u>
9000 Legal & Professional Fees	13,000.00	0.00	0.00	13,000.00	Contingency for NP Review/MCS car park fees
9001 Election Costs	3,100.00	0.00	0.00	3,100.00	
9004 Martlesham Village Fete	1,000.00	51.00	51.00	1,000.00	
9008 Strategy & Infrastructure	37,000.00	911.00	911.00	37,000.00	
9009 Property Repairs	1,000.00	0.00	0.00	1,000.00	
9020 CIL Reserve	18,242.04	8,111.54	3,003.06	23,350.52	£18,200 tfr to code 9022
9022 CIL Harry Higgins PA	18,200.00	0.00	18,200.00	0.00	Play area project completed 21/22
9024 EMR S106 Reserve	24,250.00	0.00	450.00	23,800.00	To be spent by November 2025
9025 Repair Hub	0.00	303.45	0.00	303.45	Balance of income & expenditure c/fd
9003 Locality Budget/Grants	2,200.00	2,030.10	4,230.10	0.00	Gazebos, calendar & SID accessories
9006 Youth Projects	2,000.00	0.00	0.00	2,000.00	
9010 Bike Trails Project	321.00	0.00	0.00	321.00	
9011 Development Of Play Areas	15,000.00	11,086.05	11,086.05	15,000.00	£20k tfr to new code 9018 for HH play area
9012 General Maintenance	6,000.00	1,105.78	2,105.78	5,000.00	
9013 Play Equipment Maintenance	2,000.00	0.00	0.00	2,000.00	
9018 Harry Higgins Play Area	20,000.00	-83.00	19,917.00	0.00	
9019 Portal Woodlands CG	3,962.08	674.00	2,037.22	2,598.86	£100 added for 22/23
9015 DET Committee	700.00	474.00	174.00	1,000.00	
9023 DETC SID grant	3,476.81	3.19	3,480.00	0.00	SID grant spent
	171,451.93	24,667.11	65,645.21	130,473.83	