

Martlesham Parish Council

Income and Expenditure Account for Year Ended 31st March 2023

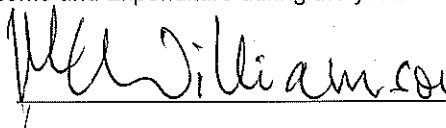
31st March 2022	<i>Note</i>	31st March 2023
	Income Summary	
153	Interest Received	509
145,000	Precept	152,250
145,153	Sub Total	152,759
	Operating Income	
23,923	Council Income	109,830
0	Portal Woodlands CG	40
169,076	Total Income	262,630
	Running Costs	
9,830	Administration	11,479
89,316	Salaries	93,946
6,215	Parish Rooms Expenses	6,055
200	Chairman's Allowance	94
4,240	Grants	4,617
1,012	Climate Action	262
28,333	Land Maintenance	16,909
3,697	Play Equipment	1,311
0	Trees & Hedging	1,549
3,521	Parish Amenities	2,992
22,615	EMR F&GPC	24,733
39,376	EMR R&AC	49,384
3,654	EMR DETC	345
212,007	Total Expenditure	213,675
	General Fund Analysis	
77,736	Opening Balance	75,782
169,076	Plus : Income for Year	262,630
246,812		338,412
212,007	Less : Expenditure for Year	213,675
34,804		124,737
(40,978)	Transfers TO / FROM Reserves	26,966
75,782	Closing Balance	97,771

Balance Sheet as at 31st March 2023

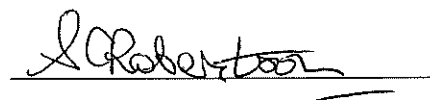
31st March 2022		Note	31st March 2023
Current Assets			
3,494	VAT Control A/c		5,282
70,856	Barclays Current A/c	16	117,064
32,624	Business Premium 13630498 (AS)	16	32,674
41,913	Business Premium 43450198 (BR)	16	41,976
58,425	CBS Notice Council Saver	16	58,822
207,312			255,817
207,312	Total Assets		255,817
Current Liabilities			
1,056	Creditors	6	606
1,056			606
206,256	Total Assets Less Current Liabilities		255,211
Represented By			
75,782	General Reserves		97,771
83,323	Earmarked Reserves	12	80,370
23,351	EMR CIL Reserve	12	62,520
23,800	EMR S106 Reserve	12	14,550
206,256			255,211

The above statement represents fairly the financial position of the authority as at 31st March 2023 and reflects its Income and Expenditure during the year.

Signed :
Chairman

 Date: 7 Jun 23

Signed :
Responsible
Financial
Officer

 Date: 07/06/23

*The Council also has tangible long-term assets (see notes 1 & 2) 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 2023

1. FIXED ASSETS

As at 31st March 2023, tangible fixed assets at cost totalled £361,320. This figure appears in box 9 of section 2 of the Annual Governance and Accountability Return. The insurance value of these assets was £499,948.

Appendix 1 shows the same fixed assets but includes a revaluation carried out in the financial year 2011/12. Purchases since that date have been added at cost. The detailed assets register is held at the Council's office.

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).

4. MEMORANDUMS OF UNDERSTANDING (MOUs)

4.1 MOU between Martlesham Heath Householders Ltd (MHHL) and Martlesham Parish Council (MPC) regarding Martlesham Trim Trail, signed in 2019.

The MOU is at-will and may be modified by mutual consent of authorised officials from MHHL and MPC. The MOU remains in effect until modified or terminated by any one of the parties by mutual consent.

In the absence of mutual agreement by the authorised officials from MHHL and MPC the MOU shall end upon one year's written notice signed by both of the parties' representatives.

4.2 MOU between Martlesham Heath Householders Ltd (MHHL) and Martlesham Parish Council (MPC) regarding the Community (Bright's) Orchard, signed in April 2021. The agreement will remain in force unless it is terminated by mutual agreement or failing agreement with 12 months' notice by either a Parish Council Meeting on the part of MPC or a properly constituted meeting of the volunteer directors of MHHL.

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

4. BORROWINGS

As at 31st March 2023 no loans to the Council were outstanding.

5. DEBTS OUTSTANDING

As at 31st March 2023 debts of **£5,282** were outstanding and due to the Council:

HM Revenue & Customs VAT (less than 6 months old)	£5,282
---	--------

6. CREDITORS

The following payments were due but unpaid at 31st March 2023:

Anglian Water: Community Orchard water bill to March 2023	12
E.ON Next: Electricity bill March 2023	594
	<u>£606</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 2022/23.

8. AGENCY WORK

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

9. ADVERTISING & PUBLICITY

Advertising for a deputy clerk £402 under Miscellaneous Expenses (Administration).

10. PENSIONS

Pension contributions for the year 2022/23 were £19,457 of which £15,375 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 2022/23, as agreed by Resolution C2023/1k, 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 2023 the Council received the following income:

	£
Grants:	
Martlesham Community Council – Community Orchard signs	3,000
East Suffolk Council Enabling Communities Budget (ECB) – Fete	588
ESC Sports Fund grant (S106 funds) – Jubilee Playspace project	47,810
ESC ECB – Speeding Indicator Device (SID) post	275
Suffolk County Council locality – Orchard Phase 3A	1,541
Community Infrastructure Levy (CIL)	53,647
Other income:	
Village Fete donations	1,265
Repair Hub donations	698
Misc. donations	1,006
Total of ‘Council Income’:	<u>£109,830</u>

15. GRANTS & DONATIONS AWARDED BY THE COUNCIL

During the year to 31st March 2023 the Council awarded the following grants:

	£
Disability Advice Service (East Suffolk)	500
Headway	400
Ipswich Borough Council (Greenways)	1,000
Ipswich & District Citizens Advice Bureau	400
Martlesham Conservation Group	138
Martlesham in Bloom	190
Suffolk Accident Rescue Service (SARS)	350
The Saplings	639
Suffolk Wildlife Trust Martlesham Wilds	1,000
	<u>£4,617</u>

16. CASH IN HAND

Barclays Current	117,064
Barclays Premium 13630498 (former Active Saver)	32,674
Barclays Premium 43450198 (former Base Rate Reward)	41,976
Cambridge Building Society Notice Council Saver	<u>58,822</u>
	<u>£250,536</u>

Full details of the accounts are held electronically on Alpha software and hard copies can be viewed in Responsible Financial Officer’s accounts folder for 2022/23.

APPENDIX 1

Martlesham Parish Council
Assets Register 2022/23 - Summary

Asset Category	Fixed Assets value (revaluation carried out in 2011/12)	Insurance value 2022/23
LAND	£ 15,003	£ 26,760
PLAY EQUIPMENT	£166,720	£211,699
STREET FURNITURE	£107,537 (inc. litter & dog bins)	£132,796
GATES & FENCES	£ 30,479	£ 35,571
PARISH ROOM & OFFICE CONTENTS	£ 19,573	£ 23,669
TOOLS & MACHINERY	£ 11,412	£ 14,622
SPORTS EQUIPMENT	£ 38,980	£ 41,896
MISCELLANEOUS	£ 1,500	£ 2,015
OUTSIDE EQUIPMENT	£ 8,963	£ 10,920
GRAND TOTALS	£400,167	£499,948

APPENDIX 2

Martlesham Parish Council						
Earmarked Reserve Movements 2022/23						
Project Description	Opening Reserve 01/04/2022	Transfers To EM Reserves 2022/23	Used To Fund Expenditure 2022/23	Closing Reserve 31/03/2023	Journal Ref	Notes
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	1,400.00	0.00	4,500.00	63	
9004 Martlesham Village Fete	1,000.00	887.00	737.86	1,149.14		
9008 Strategy & Infrastructure	37,000.00	-7,000.00	0.00	30,000.00		
9009 Property Repairs	1,000.00	0.00	0.00	1,000.00		
9020 CIL Reserve	23,350.52	53,646.85	14,477.42	62,519.95		
9022 CIL Harry Higgins PA	0.00	0.00	0.00	0.00		Play area project completed 21/22
9024 EMR S106 Reserve	23,800.00	0.00	9,250.00	14,550.00		To be spent by November 2025
9025 Repair Hub	303.45	697.92	268.00	733.37		Balance of income & expenditure c/fd
9003 Locality Budget/Grants	0.00	3,332.13	892.48	2,439.65		Orchard MCC grant 2107.52/locality 332.13
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	48,479.45	48,479.45	15,000.00		Jubilee Playspace - grant funded
9012 General Maintenance	5,000.00	0.00	0.00	5,000.00		
9013 Play Equipment Maintenance	2,000.00	0.00	0.00	2,000.00		
9018 Harry Higgins Play Area	0.00	0.00	0.00	0.00		Play area project completed 21/22
9019 Portal Woodlands CG	2,598.86	140.00	12.00	2,726.86		£100 added for 23/24
9015 DET Committee	1,000.00	-155.00	345.00	500.00		
9023 DETC SID grant	0.00	0.00	0.00	0.00		SID grant spent 2021/22
	130,473.83	101,428.35	74,462.21	157,439.97		