

Mere Town Council

Statement of Accounts for the Year ending 31 March 2021

**Prepared by Mrs. Lindsey Wood,
Town Clerk & Responsible Financial Officer**

12th May 2021

Mere Town Council

Summary Income & Expenditure Account for the Year Ending 31 March 2021

	Income and Expenditure Accounts	
Yr 2019-20	Income	Year 2020-21
146206.38	Precept	157978
466.72	Interest on investments	404.69
2073	Allotment rents	1915.9
4300	Car Park Sponsorship	
6832	Cemetery fees	11530
525	Building & Ground rentals	150
11954.34	Rec. Gd. Charity	11277.22
4080.66	Donations & Grants	12491.32
0	CIL & S.106 Contributions	274.97
2691.4	Administration	10201.03
0	Sale of Assaets	0
32	Parks, Recs & Play Areas	32
2625.42	Sports & Utility reimbursements	573.51
640	Floral Sponsors	550
182426.92	Total Receipts	207378.64
Yr 2019-20	Expenditure	Year 2020-21
10188.45	Administration	9545.01
2285.12	Allotments	1713.6
4458.82	Andy Young Pavilion	1734.57
1242.64	Buildings	12048.31
27183.36	Capital Spending	4007.43
6803.53	Car Parks	5888.34
882.06	Castle Hill	638.45
1111.6	Cemetery	1229.32
545	Chairman's Expenses	560
1976.43	Community Changing Rooms	1232.74
198.42	Cricket	73.51
323.99	Defibrillator (maintenance & parts)	318
12387	Donations	11500
2334.36	Duchy Manor Playing Fields	2615.97
172.99	Events/Entertainment	
135.39	Environment Plan & HLS Scheme	101.24
184.43	Fingerpost Signs & Footpaths	443.27
1995	Floral Enhancements	2118.54
119.55	Rivers	50
6584.57	Grounds expenses	10211.25
1008.74	Health & Safety	3524.45
305	Kingsmere/Longhill Open Space	225
211.4	New Cemetery	25.79
1365.49	MUGA maintenance	
89957.03	Payroll	98996.81
212.66	Publicity/Tourist promotion/website	1665.22
4452	Public Toilets	1495.06

1284.17	Parks, Play Areas & Rrecreation	1510.22
1979	Section 137	2588
2302	Litter & waste removal	2298.55
140.48	Seats & benchess	
	Town Enhancements	41.04
323.63	Traffic Management	273
43.3	Walnut Road Play Area	
228.22	Xmas Lights	492.29
184925.83	Total Expenditure	179164.98

General Fund Balance:

117155.72	Balance b/fwd at 1.4.20	114656.81
182426.92	Add Total Income	207378.64
-184925.83	Less Total Expenditure	-179164.98
114656.81	Balance c/fwd at 31.3.21	142870.47

Mere Town Council

Bank Reconciliation - Financial Year ending 31.3.2021

Yr 2019-20	Balances per bank statements at 31 March	Yr 2020-21
25520.68	Lloyds Bank Deposit Account	82041.89
23252.94	Lloyds Bank General Account	6945.08
14007.34	Lloyds Bank Imprest Account	2567.72
53265.65	National Savings Account	53649.13
21.93	Utilita	0.00
116068.54	Total balances	145203.82
	Less:	
	Unpresented cheques:	
-3758.34	General Account	0.00
-826.92	Imprest Account	-193.37
	Add:	
	Unbanked cash at 31.3.2020	
404.00	Allotment rents	0.00
111887.28	Net balance	145010.45

	Balances per Cash Book (Receipts & Payments)	
Yr 2019-20		Yr 2020-21
116209.02	Opening balance at 1.4.20	111887.28
190444.48	Total receipts	224819.63
-194766.2	Total payments	-191696.5
111887.28	Closing bank balances at 31.3.21	145010.45

Conversion to Income & Expenditure		
111887.28	Total balances	145010.45
-19360.53	Less creditors at 31.3.21	-15045.24
15696.91	Add Debtors at 31.3.21	11490.22
6432.95	VAT claim	1414.84
114656.61	Net worth	142870.27

Mere Town Council
Reserves held at end of year

Yr 2019-20		Yr 2020-21
114657.00	Net worth balances	142870.27
	RESERVES	
	Asset Replacement Reserves: (Renewals & Replacement Programme)	
-9740.00	Play Equipment, Office & Ground machinery	-5275.00
	Other earmarked reserves:	
-5529.90	Administration (audit fees, legal fees, elections, training etc)	-8197.50
-25165.85	Buildings	-32830.00
-8517.88	Cemetery	-9790.00
-22734.50	Open Spaces, sports facilities & play equipment	-21468.00
-4303.49	Grounds machinery maintenance	-2855.00
-165.00	Allotments	-220.00
-2060.00	Health & Safety	-2405.00
-1585.00	MUGA maintenance	-2335.00
-3179.04	Car Parks	-3675.00
-1616.20	Footpaths	-1816.20
-762.00	Rivers Group	-712.00
-20270.00	Public Toilets refurbishments & drainage reserves	-21270.00
-3847.23	Public Toilets contingencies	-3705.00
-6225.41	White Road Gardens Play Area	-4293.00
-1478.00	Grants & Donations	-790.00
	Street Cleaning	-1278.50
-2522.50	WORKING (General) RESERVES	19955.07

MERE TOWN COUNCIL
Statement of Accounts for the Year Ending 31 March 2021

Value Yr 2019-20	Value Yr 2020-21	Insured value
Land (General)		
0.00 Mere Cemetery (old)		0.00
0.00 Mere Cemetery (new)		0.00
0.00 Open Space at Kingsmered & Long Hill		0.00
0.00 Castle Hill Approach (aka Jubilee Gardens)		0.00
0.00 Castle Hill Play Area		0.00
0.00 Mere Croquet Club		0.00
0.00 Play Area at Walnut Road		0.00
0.00 Play Area at White Road Gardens		0.00
0.00 Car Park Area at The Fields		0.00
4475.00 Land at bottom of cemetery (triangle below stone wall)	4475.00	
Buildings		
220000.00 South Chapel, Mere Cemetery	228800.00	
220000.00 North Chapel, Mere Cemetery	228800.00	
187652.00 Clock Tower	195052.00	
186500.00 Andy Young Pavilion, Duchy Manor	193960.00	
79002.40 Toilet Block (Salisbury Street Car Park)*	87838.40	
27000.00 Horticultural Shed, White Road	28080.00	
7852.00 3 Storage Containers at Townsend Compound	7852.00	
95000.00 War Memorial, The Square	98800.84	
58316.00 Changing Rooms at Duchy Manor	58316.00	
98000.00 Mere Model Railway Club Building (old Band Hut)	98000.00	
Structures		
55000.00 Cemetery Walls, pillars & railings	55000.00	
68590.00 Bowling Green	68590.00	
8503.24 Car Park for bowling green/pavilion	8503.24	
57893.00 Multi Use Games Area	57893.00	
4475.00 Pennybank Lane Walls	4475.00	
Street Furniture		
1867.00 Speed Indicator Device	1867.00	
1.00 1 X BT Telephone Kiosk in The Square	1.00	
4853.00 2 X Public Access Defibrilators	4853.00	
Other items		
2806.14 Office contents	4062.91	
1674.00 Contents of Andy Young Pavilion	1674.00	
29734.00 Grounds vehicles	29734.00	
19649.23 Grounds machinery & equipment	20956.03	

Miscellaneous items (Hand Bier, Honour boards, 4560.08 Chairman's pendant & Xmas lights)	4560.08
Approximately 30 - 35 seats/benches, 24 litter bins, 2 27164.12 dog-poo dispensers & storage containers on Duchy site	27164.12
Play Equipment	
19562.45 Play Equipment at Castle Hill Play Area	18521.40
Play Equipment at Walnut Road Play Area	
Sports Equipment	
3226.20 Bowls Equipment	3226.20
2848.00 Croquet Equipment	2848.00
19935.25 Cricket Equipment	19935.25
1516139.11 Total value of Town Council's assets	1563838.47
Mere Peace Memorial Sports & Recreation Ground Charity	
73656.00 Play Equipment	73656.00
19050.00 Tennis Courts	19050.00
608.95 Litter Bins	608.95
80144.00 Skate Park	80144.00
270000.00 Mere Youth Centre Building	280800.00
443458.95 Total value of Charity's assets	454258.95

* This building is not owned by the Town Council
although the Town Council is required to insure it

Asset movements during the year ending 31.3.21	
Asset valuation at end previous year	1516139.11
2 X Rockers removed from Castle Hill Play Area	-1041.05
Purchased office equipment to implement virtual and hybrid meetings	1256.77
Grounds equipment purchased in year (3 items)	1306.8
Insurance valuation increases:	
South Chapel	8800
North Chapel	8800
Clock Tower	7400
Andy Young Pavilion	7460
Toilet block	8836
Horticultural shed	1080
War Memorial	3800.84
To agree with asset valuation 31.3.21	1563838.47

Leases
<p>The Council has the following leases:</p> <p>Duchy of Cornwall (allotment land) - £590 annual payment** - expires 2028</p> <p>Duchy of Cornwall (Castle Hill) - £12.50 - ongoing</p> <p>Wiltshire Council (Duchy Manor Sports Grounds) - £200 annual payment - expires 2062</p> <p>Wiltshire Council (Office at Duchy Manor) - £50 annual payment - expires 7.5.20</p> <p>Wiltshire Council (Salisbury Street Car Park) - no payment* - expires 31.3.2018</p> <p>Wiltshire Council (Castle Street Car Park) - no payment* - expires 31.3.2018</p> <p>Wiltshire Council (Public Toilets) - no payment - expires 31.3.2018</p> <p>Mere Town Council - Bowling Green (Mere Bowls Club) - no payment - expires 28.9.2061</p> <p>Mere Town Council - Croquet Club - £500 annual payment - expires ??????</p> <p>Mere Town Council - Band Hut (Railway Modellers Club) - £25.00 - expires July 2021</p> <p>MPMS&RG - Youth Club Building (Seeds4Success) - no payment - expires ?????</p> <p>* No rental paid but Town Council is responsible for all outgoings and running expenses</p> <p>** Lease has provision for revising rent on 5th, 10th and 15th anniversaries.</p> <p>The last revision was in September 2020</p>

Tenancies
<p>The Council has tenancy agreements with various allotment holders for for allotments at 3 sites in Mere (Wellhead, Jack Paul Close & Southbrook)</p>

Yr 2019-20	Local Government Act (1972) Section 137 Grants	Yr 2020-21
	Section 137 of the Local Government Act 1972 enables Town & Parish Councils Councils to spend money for the benefit of people in the area on activities or projects not specifically authorised by other powers. The limit of spending for the year ending 31.3.21 is £8.32 per elector.	
8.12	Allowance per elector	8.32
2400	Number of electors	2473
19488.00	Total amount available	20575.36
	Spent	
34.00	Royal British Legion (Poppy Wreaths fo Remembrance Day & 75th Anniversary of D.Day	68.00
665.00	Seeds4Success (Donation)	665.00
600.00	Mere & District Linkscheme	600.00
600.00	Mere Matters	600.00
	St. John's Ambulance	75.00
80.00	Mere Brownies	80.00
	Mere Foodbank	500.00
1979.00	Total Spent	2588.00
17509.00	Total unused	17987.36

Explanation of significant variances from Income & Expenditure Accounts

	Income and Expenditure Accounts		
Yr 2019-20	Income	Year 2020-21	% difference

4300	Car Park Sponsorship	0	100
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It was agreed by the Town Council (Minutes of Annual Budget Meeting 14.12.20) that in order to support local businesses the Town Council would waive the sponsorship fees for 2020/21 but to point out that budget forecasts for 2021/22 had been carried out in the confidence that businesses would support the Town Council with their sponsorship next year.

6832	Cemetery fees	11530	68.76
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The level of cemetery income is wholly dependent on the number of burials/purchases made throughout the year. The Town council has noted a slight increase in the number of burials but the number of purchases (Exclusive Grants of Burial) issued has been much higher - explained partly due to the fact that the local Funeral Directors have been promoting Funeral Plans.

4080.66	Donations & Grants	12491.32	206.11
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Below is a breakdown of the grants/donations received in each year

1987.5	Rural Payments Agency - HLS Scheme Grant	1590
	Wiltshire Council COVID-19 Discretionary grant	8000
553.16	Seats & benches - money for 3 memorial benches don	1591.32
330	Donation for use of AYP	100
400	Wiltshire Council - Fingerpost Sign grant	400
470	PCC - donation towards churchyard maintenance	484
120	D. Swanson - private donation	100
220	Mere Dentist - donation towards grounds maintenanc	226

4080.66	Totals	12491.32
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0	CIL & S.106 Contributions	274.97	100
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The Town Council received £274.97 CIL contribution in respect of planning application 16/09919/FUL (new 2-bed cottage to rear of Old Ship)

2691.4	Administration	10201.03	279
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The Town Council suffered a break-in during the 2019/20 financial year. £2494.20 was included as insurance claim income during the 2019/20 financial year to cover replacement grounds machinery that was purchased. However, the Town Council received a much larger insurance claim figure of £10122.08 during the 2020/21 financial year to pay for the repairs to the building as a result of damage made during the break-in.

2625.42	Sports & Utility reimbursements	573.51	78.15
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The Town Council did not receive much in the way of reimbursement for utilities from Sports Clubs during the 2020/21 financial year and this is due to the fact that there was not much sport activity during the year

due to COVID-19 restrictions.

Yr 2019-20	Expenditure	Year 2020-21	% difference
4458.82	Andy Young Pavilion	1734.57	61.09
Expenditure on the Andy Young Pavilion was higher in the 2019-20 year and this is explained because we had a new boiler and associated works which cost £3755.99. During the 2020-21 financial year we did carry out some maintenance and decorating works on the pavilion whilst we were in lockdown but the costs were significantly less at £1319.98.			
1242.64	Buildings	12048.31	869.57
The expenditure on Buildings for 2020-21 is much more than the previous year because the south chapel was broken into during the previous year and damage done to the windows. The Town Council made an insurance claim and had all the windows repaired. This was a specialist job as the windows are leaded lights set into stone mullions. Total expenditure on the chapel windows was £11,564.14			
27183.36	Capital Spending	4007.43	85.25
During 2019-20 the Town Council purchased a defibrillator case costing £525, a bench seat costing £553.16 and replacement grounds equipment for that which was stolen costing £2494.22. We also purchased an RTV and trailer costing £15750 and storage containers and a mobile office for our new workshop compound costing £7852. In 2021 the Town Council purchased 2 X memorial bench seats costing £976.79. a bunded oil tank at £977.85, grounds equipment at £328.95 and office equipment to help with virtual meetings at £1256.77			
6584.57	Grounds expenses	10211.25	55
The Town Council spent more money on grounds expenses during the 2020-21 financial year. This is explained because we needed to find alternative premises for our grounds staff to operate from following the break-in to their workshop in the cemetery during the previous year. We now have a workshop compound on third party land which is more secure and less isolate but means that we have to pay a rental. The rental for 2020-21 is £3600.			
1008.74	Health & Safety	3524.45	249
The Town Council spent a great deal more on PPE, signage, barriers, sanitising stations and cleaning during the 2020-21 financial year due to the COVID-19 pandemic situation.			
1365.49	MUGA maintenance		100
The Town Council carried out some reapris and maintenance works to the floodlights and to fencing around the Multi Use Games Area (MUGA) during the 2019-20 financial year. We had no expenditure on this facility during the 2020-21 financial year.			
212.66	Publicity/Tourist promotion/website	1665.22	683

Expenditure on the website during 2020-21 was far higher due to the fact that the Town Council commissioned a new website in order to comply with new website accessibility regulations. The new website build cost was £1560.

4452	Public Toilets	1495.06	66
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Our public toilets were shut completely from March - June last year at the outbreak of COVID-19 and the first lockdown. However, we then took the decision to keep open only the accessible toilet so that we could clean it twice per day. This has resulted in far less costs in terms of water usage, electricity and consumables.

1979	Section 137	2588	30
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S.137 payments have increased during the 2020-21 year, the explanation for this is attributed to the fact that the Town Council gave the Mere Foodbank a donation of £500.

228.22	Xmas Lights	492.29	115
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Expenditure on Xmas Lights increased during 2020-21 and this is explained because the access platform was on hire for longer due to inclement weather which rendered its use unsafe