SANDRIDGE PARISH COUNCIL

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FOR THE YEAR ENDED 31 MARCH 2025

SANDRIDGE PARISH COUNCIL

COUNCIL INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Chair	Cllr G. Leonard
Councillors	Cllr R. Ahmed Cllr D. Chachulski Cllr C. Chalkley Cllr J. Hale Cllr J. Lambert Cllr G. Leonard Cllr J.Oakley Cllr J. Reid Cllr J. Roberts Cllr L. Sieger Cllr M. Ternouth Cllr A. Twidell Cllr M. Wells Cllr M. White
Clerk to the Council	Mr Simon Thwaites
Resposible Financial Officer	Mr Simon Thwaites
Auditors	PKF Littlejohn LLP SBA Team 1 Westferry Circus Canary Wharf London E14 4HD
Internal Auditors	IAC Audit & Consultancy Ltd

SANDRIDGE PARISH COUNCIL

INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
INCOME			
Precept (Council Tax)		325,281	304,001
Government Grant			
Interest and Investment Income	1	8,900	8,528
Recreation Grounds		9,476	8,418
Grants and Donations		1,422	3,000
2023 write offs			1,652
Disposal of lawnmower			-
Jersey Farm Community Centre		38,748	32,594
Marshalswick Community Centre		46,106	29,644
		429,932	387,836
EXPENDITURE			
Administration		170,083	167,527
Grants awarded	3	22,866	18,808
Capital Expenditure	6	25,591	18,152
Operational Expenditure			
Parks and Open Spaces		124,705	80,324
Jersey Farm Woodland Park		33,577	22,646
Bus Service		-	-
Community Centres		70,549	67,561
		447,371	375,018
General Fund			
Balance at 1 April 2024		191,855	178,286
Add: Total Income		429,932	387,836
		621,787	566,122
Deduct: Total Expenditure		447,371	375,018
		174,416	191,104
Transfer from/(to) Earmarked Reserves	10	45,937	751
		220,353	191,855

The notes on pages 7 to 10 form part of these accounts

SANDRIDGE PARISH COUNCIL

FINANCIAL POSITION
AS AT 31 MARCH 2025

	Notes	£	2025 £	£	2024 £
Current assets					
Debtors	8	20,725		11,093	
Cash at bank and in hand		321,792		336,010	
		342,517		347,103	
Creditors					
Amounts falling due within one year	9	(61,101)		(48,249)	
Net Current Assets			281,415		298,854
Reserves					
Earmarked Reserves	10		61,062		106,999
General Reserve			220,353		191,855
Total reserves			281,415		298,854

The notes on pages 7 to 10 form part of these accounts.

4 Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a.	Repairing/ Non repairing
Sandridge Cricket Club	Cricket Pitch	2,397	N/A
Sandridge Rovers Football Club	Football Pitch	1,043	N/A
SYSCA	Spencer Hall - ground rent	25	N/A

Council as tenant

Landlord	Property	Rent p.a.	Repairing/ Non repairing
St Albans District Council	Jersey Farm Woodland Park	100	Repairing

5 Pensions

For the year of account the council's contributions equal 22.15% of employees' pensionable pay.

Approved by: Hymans Robertson
(Actuaries to the Pensions Fund)

6 Fixed Assets - Additions and Disposals

	2025 £ Cost	2024 £ Cost
During the year the following assets were purchased		
Operational Land and Buildings	-	-
Vehicles and Equipment	25,591	18,152
Infrastructure Assets	-	-
Community Assets	-	-
	25,591	18,152
During the year the following assets were disposed of		
Operational Land and Buildings	-	-
Vehicles and Equipment	(5,000)	-
Infrastructure Assets	(412)	-
Community Assets	-	-
	(5,412)	-

7 Fixed Assets

	2025 £ Value	2024 £ Value
At 31 March the following assets were held		
Freehold Land and Buildings		
Jersey Farm Community Centre (revalued)	644,205	644,205
Marshalswick Community Centre (revalued)	725,807	725,807
	1,370,012	1,370,012
Vehicles and Equipment		
Grounds Maintenance Equipment	7,871	7,871
Office Furniture and Equipment	50,835	50,835
Play Equipment - Jersey Farm	83,398	83,398
Play Equipment - William Bell	75,724	74,571
Play Equipment - Damson Way	39,267	39,267
Play Equipment - Sherwood Avenue	76,488	57,050
Play Equipment - Spencer Meadow	59,236	59,236
Play Equipment - St Leonards	59,541	59,541
Play Equipment - Harness Way	70,381	70,381
Multi-Sports Courts - Spencer Meadow	80,000	80,000
Fitness Equipment - Sherwood Avenue	6,577	6,577
Sports Courts - Sherwood Avenue	15,000	15,000
	624,318	603,727
Infrastructure Assets		
Bus Shelters (2)	11,740	11,740
Seats/Benches/Notice Boards (16)	33,012	33,012
CCTV Lighting	9,381	9,381
Gates and fences	24,903	25,315
	79,036	79,448
Community Assets		
Spencer Meadow Recreation Ground	1	1
Damson Way Open Space	1	1
Harness Way Open Space	1	1
Sherwood Park	1	1
William Bell Open Space	1	1
Chairman's Badge of Office	539	539
	544	544
	2,073,910	2,053,731

The basis of valuation of the above assets is set out in the Statement of Accounting Policies. In certain instances current insurance values have been used as approximate current replacement cost. During 2024/2025 the council has reviewed the fixed assets held and the above valuations for 2025 reflect the outcome of that exercise.

8 Debtors

	2025 £	2024 £
Prepayments	-	-
VAT Recoverable	17,767	9,705
Other debtors	2,958	1,389
	20,725	11,093

9 Creditors and Accrued Expenses

	2025 £	2024 £
Trade Creditors	53,203	39,488
Accruals	7,899	8,581
Income in Advance		180
	61,101	48,249

10 Earmarked Reserves

	Balance at 1-Apr-24 £	Contribution to reserve £	Contribution from reserve £	Balance at 31-Mar-25 £
Earmarked Reserves				
Cost of elections	-	1,100		1,100
Van replacement	-	2,500		2,500
Astro Turf Court Replacemant	2,000	2,000		4,000
Clothing bank	549	463		1,012
Traffic Calming	22,450			22,450
Spencer Meadow	-			-
Elections	-			-
Coronation Grant	2,000		(2,000)	-
Bike Track	50,000		(50,000)	-
Jersey Farm Community Centre	7,500			7,500
Marshalswick Community Centre	22,500			22,500
Total Earmarked Reserves	106,999	6,063	(52,000)	61,062

The Earmarked Reserves are credited with amounts set aside from revenue to fund future capital works and initiatives.

11 Capital Commitments

The council had no capital commitments at 31 March 2025 not otherwise provided for in these accounts.

SANDRIDGE PARISH COUNCIL

ANALYSIS OF INCOME FOR THE YEAR ENDED 31ST MARCH 2025

RECREATION GROUNDS

Nom code

4215 Clothing Banks	1,012.45
4230 Spencer Meadow Income	3,688.00
4231 Spencer Meadow Floodlight Income	580.00
4395 Pitch Fees	3,465.00
4233 Green Energy	730.33
	9,475.78

GRANTS AND DONATIONS

4210 Grants/Donations	192.00
4342 Roundabout contribution from HCC	1,229.61
	1,421.61

JERSEY FARM COMMUNITY CENTRE

4350 JFCC Income	38,748.00

MARSHALSWICK COMMUNITY CENTRE

4360 MCC Income	43,121.00
4365 Marshalswick Committee Room	2,984.75
	46,105.75

Sandridge Parish Council

Year Ended 31st March 2025

Trade Creditors

	2025 £	2024 £
Bestco Surfacing Ltd		2,046.00
British Gas Business	321.59	195.36
Broadmead Leisure Ltd	15,540.00	510.00
Direct365online Ltd	245.27	330.86
DT & CI Burrows	4,434.00	
EDF Energy Customers Ltd	4,049.08	
Earth Anchors Ltd		2,008.80
Eon	1.26	1.26
Everflow		-88.50
Harry Stebbing Workshop	2,172.00	325.87
Herts & Middlesex Wildlife	588.00	
Herts Fullstop	150.35	163.28
Herts Tree & Garden Services		345.00
John O'Connor	2,185.20	2,503.20
Jubilee Seeds & Turf Ltd	885.60	
Lamps & Tubes Illuminations		1,483.20
Local Toilet Hire Ltd		594.00
Mark Carter	1,400.00	175.00
O2	36.74	33.78
Opus Energy		1,472.24
Pettitt Sports	206.34	
Point Plumbing	348.00	
Premier Cleaning Services	662.69	1,212.08
Robinson Tree Services	2,160.00	
SADC	13,837.54	25,992.70
Setsquare Creative Solutions	42.00	42.00
Sketchnotes UK	427.50	
SportsCourts UK Ltd	2,212.20	
St John Ambulance	1,184.04	
Talk Talk Business	47.93	78.42
Visionary Accountants Ltd	65.40	63.00
Zoom Video Communications	0.10	
	53,202.83	**39,487.55**

SANDRIDGE PARISH COUNCIL

JOURNALS AS AT 31ST MARCH 2025

		NOM CODE	DR	CR
1)	Audit fees-Internal audit-IAC	6145	474.00	
	Accounts prep-George Street Accountants	6145	1,025.00	
	Audit fees-External audit-PKF	6145	1,050.00	
	Accruals	2109		2,549.00
	Being accruals as at 31st March 2025			
2)	Bike Track	3045	50,000.00	
	Coronation Grant	3035	2,000.00	
	General fund	3100	6,063.00	
	Astro Turf Court Replacement	3072		2,000.00
	Clothing bank	3074		463.00
	Cost of Elections (to assign a code)	30???		1,100.00
	Van replacement (to assign a code)	30???		2,500.00
	General fund	3100		52,000.00
	Being transfer of reserves			

3) To write off Opus on Sage
£978.68 Net
£48.93 VAT

1 Interest and Investment Income

	2025	2024
	£	£
Interest Income	8,900	8,528

2 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. During the year no such expenditure was incurred.

3 S.137 Expenditure and grants

Section 137 of the Local Government Act 1972 (as amended) enables the council to spend up to the product of £10.81 (year ended 31 March 2024 - £9.93) per head on the electoral roll in any one year for the benefit of people in its area on activities or projects not specifically authorised by other powers.

		2025	2024
		£	£
The maximum amount allowable under S137		103,030	94,166
Expenditure was incurred for the following purposes:			
Hornbeam Wood Hedgehog	LGA 1972 S.137		500
Lychgate renovation			5,000
Jersey Farm Day Centre			2,000
Jersey Farm Day Centre		2,400	2,000
St Leonards Flower Festival	LGA 1972 S.137	100	82
St Leonards Cemetary		2,590	2,500
Sandridge Cricket Club		1,320	1,200
Sandridge Cemetery Water Supply			76
Friends of Jersey Lane		1,700	1,500
St Mary's Holiday's at Home		1,200	1,200
Sandridge 10k	LGA 1972 S.137	750	750
Sandridge School Library	LGA 1972 S.137	500	
30th St Albans Guides			
Sustainable S Albans	LGA 1972 S.137		2,000
Sandridge Bowls Club	LGA 1972 S.137	750	
SYSCA		9,956	
Community First Responders	LGA 1972 S.137	1,200	
St Mary's Church Alarm	LGA 1972 S.137	400	
		22,866	18,808

SANDRIDGE PARISH COUNCIL

ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2025

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

As a consequence the latest accounting policies, as set out in the Guide and so far as they apply to this council, have been adopted for the council's statements of accounts.

Fixed Assets

All expenditure on the acquisition, creation or enhancements of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

- operational land and buildings and vehicles and equipment are reported in notes to the accounts at purchase cost or prior year values where actual cost is unknown.
- certain community assets are the subject of restrictive covenants as to their; use and/or future disposal. Such assets are therefore considered to have no appreciable realisable value and are included at nominal value only.

Debtors and Creditors

The revenue accounts of the council are maintained on an accruals basis in accordance with the guide. That is sums due to or from the council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of insurance premiums and regular quarterly accounts (e.g telephones, electricity). This policy is applied consistently each year. Therefore, it will not have a material effect on the year's accounts or on the council's budget.

External Loan Repayments

The council has no long term borrowing. Consequently, there were no external loan repayments made in the year.

Leases

The council has no commitments under finance leases. Rentals payable under operating leases are charged to revenue on an accruals basis.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 10.

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged to the council's accounts in respect of employees are equal to the contributions paid to the funded pension scheme for these employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2026 and any change in contribution rates as a result of that valuation will take effect from 1st April 2026.