

STATEMENT OF ACCOUNTS FOR THE YEAR

ENDING 31 MARCH 2009

The Conservators of Ashdown Forest
The Ashdown Forest Centre
Wych Cross
Forest Row
East Sussex
RH18 5JP

Foreword

The accounts for 2008/2009, set out in the following pages, show the financial performance of the Board of Conservators for the year, together with its overall financial position as at 31 March 2009. The purpose of the published statement of accounts is to give the Board of Conservators and other interested parties clear information about the Board's finances. The accounts provide the reader with information of the cost of conserving and managing Ashdown Forest and running and maintaining the Ashdown Forest Centre.

Statement of Accounting Policies

The Board's accounts have been prepared in accordance with the Account and Audit Regulations 2003 for Councils with a gross budgeted income of less than £1,000,000. In addition, supporting notes have been included where appropriate.

The Balance Sheet

This shows the balances and reserves at the Board's disposal as well as the liabilities as at 31 March 2009. (See page 4)

General Account

This reports the expenditure and income relating to conservation and management of the Forest in order to comply with the requirements of the Ashdown Forest Act 1974 and in recognition of the Forest's status as a Site of Special Scientific Interest (SSSI), Special Protection Area (SPA) and Special Area for Conservation (SAC) under European legislation.

The Income and Expenditure Accounts

A summary is shown on page 5 with a more detailed breakdown on pages 8 & 9.

Information Barn Account

The purpose of this account is to report the expenditure and income relating to the Information Barn, its shop and changing exhibitions. (See page 11)

Statement of the main principles adopted in compiling the accounts

Debtors and creditors outstanding at the end of the year are included in the accounts on the basis of known quantifiable commitments. There are no known Capital Creditors and Debtors.

All Capital works and purchases of vehicles etc. funded by The Conservators are charged to the General Fund in the year in which expenditure arises.

Central administrative charges are wholly charged to the General Fund.

As a non-principal authority there is no requirement to produce a Cash Flow Statement.

Statement of Responsibility for the Statement of Accounts

The Board's Responsibilities

The Board is required:

- a) to make arrangements of the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. The Clerk to the Board is the Responsible Financial Officer;
- b) to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- c) to approve the statement of accounts.

The Responsible Financial Officer's Responsibilities

The Responsible Financial Officer (RFO) is responsible for the preparation of the Board's statement of accounts which, in terms of the Account and Audit Regulations for Councils 1996, is required to present fairly the financial position of the Board at the accounting date and its income and expenditure for the year ended 31 March 2009.

In preparing this statement of accounts the RFO is responsible for:

- a) selecting suitable accounting policies and then applying them consistently;
- b) making judgements and estimates that are responsible and prudent;
- c) complying with the Account and Audit Regulations for Councils 1996 and fully disclose any significant non-compliance.

The RFO is also responsible for:

- a) keeping proper accounting records which are up to date
- b) taking responsible steps for the prevention and detection of fraud and other irregularities.

The above statement represents fairly the financial position of the Conservators as at 31 March 2009 and reflects its income and expenditure during the year.

Approved by the Board on 8 June 2009

Signed

John Barnes

Chairman

Signed

W. D. P. Jones

Clerk

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2009

| 2007-08 | | 2008-09 | |
|----------------|--|--------------|----------------|
| £ | <u>CURRENT ASSETS</u> | £ | £ |
| 7,182 | INFORMATION CENTRE STOCK | 6,498 | |
| 1,825 | RENTS AND RATES OUTSTANDING | 2,575 | |
| 45,433 | DEBTORS | 56,838 | |
| 0 | PAYMENTS IN ADVANCE | 0 | |
| 3,356 | FUEL AND OTHER STOCK | 3,179 | |
| 0 | FUEL DEPOSIT | 0 | |
| 3,671 | VAT | 0 | |
| 181,261 | CASH ON DEPOSIT | 208,908 | |
| <u>55</u> | CASH IN HAND | <u>45</u> | |
| 242,783 | TOTAL ASSETS | 278,043 | |
| | <u>CURRENT LIABILITIES</u> | | |
| 31,678 | CREDITORS | 37,359 | |
| 0 | VAT | 5,381 | |
| 0 | RENTS IN ADVANCE | 66 | |
| 14,342 | OTHER BANK ACCOUNTS | 0 | |
| <u>1,620</u> | DEPOSITS IN HAND | <u>1,740</u> | |
| 47,640 | TOTAL LIABILITIES | 44,546 | |
| 195,143 | TOTAL ASSETS LESS CURRENT LIABILITIES | 233,497 | |
| <u>195,143</u> | <u>NET ASSETS</u> | | <u>233,497</u> |

REPRESENTED BY:-

| | |
|-------------------------|-----------------|
| GENERAL RESERVE FUND | £171,057 |
| INFORMATION CENTRE FUND | £62,440 |
| | <u>£233,497</u> |

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST MARCH 2009

INCOME

| <u>2008</u> | | <u>2009</u> |
|----------------|-----------------------------------|----------------|
| £ | | £ |
| 91,035 | Rents & BT Wayleaves | 94,681 |
| 15,230 | Rates | 16,020 |
| 31,006 | Riding | 33,205 |
| 19,749 | Sale of Assets | 3,000 |
| 40,448 | Sundry Receipts | 19,974 |
| 84,500 | East Sussex County Council | 87,000 |
| 13,050 | Wealden District Council | 13,050 |
| 65,100 | Ashdown Forest Trust | 65,100 |
| 17,411 | Friends of Ashdown Forest | 21,991 |
| 3,424 | Ashdown Forest Conservation Trust | 1,263 |
| 340,877 | Grants | 333,307 |
| 4,111 | Bank Interest | 4,164 |
| 13,369 | Information Centre | 10,485 |
| <u>739,310</u> | TOTAL INCOME | <u>703,240</u> |

EXPENDITURE

| | | |
|----------------|---|----------------|
| 331,257 | Salaries | 354,829 |
| 67,617 | Administration | 65,535 |
| 32,179 | Information Barn & Visitor Management | 25,758 |
| 826 | Change in value of stock at the end of the year | 683 |
| 800 | Centre Development | 0 |
| 74,737 | Conservation & Forest Maintenance | 62,788 |
| 119,879 | Higher Level Stewardship | 86,969 |
| 73,408 | Capital | 32,439 |
| 754 | Whitehouse Barn project | 0 |
| 31,551 | Input VAT disallowed | 35,885 |
| <u>733,008</u> | TOTAL EXPENDITURE | <u>664,886</u> |
| 6,302 | Surplus/(Deficit) | 38,354 |

STATEMENT OF RESERVES

| | TOTAL | GENERAL | INFO |
|-------------------------------|----------------|----------------|---------------|
| | £ | FUND | CENTRE |
| | £ | £ | £ |
| Reserves Balance at 1.4.2008 | 195,143 | 136,389 | 58,754 |
| Plus Income | 703,240 | 692,755 | 10,485 |
| Less Expenditure | 664,886 | 658,087 | 6,799 |
| Reserves Balance at 31.3.2009 | <u>233,497</u> | <u>171,057</u> | <u>62,440</u> |

SUPPORTING STATEMENT FOR THE YEAR ENDING 31 MARCH 2009

Assets

| | | |
|---|---|----------------------|
| 1 | <u>Movements in the year</u> | Cost |
| | The following assets were purchased: | £ |
| | Sprayer | 112 |
| | Router | 210 |
| | Three-way ladder | 272 |
| | Mower blades | 336 |
| | Auger cart | 350 |
| | Pressure washer | 380 |
| | Air compressor | 423 |
| | Cable finder | 858 |
| | Copier | 3,033 |
| | Fuel tank | 3,295 |
| | Sheep handling system | 4,060 |
| | Trailer | 5,995 |
| | Ford Ranger 4x4 truck | 13,115 |
| | Total assets purchased | <u>32,439</u> |
| 2 | The following assets were sold: | |
| | Toyota 4 x 4 diesel GX52 YHF | <u>3,000</u> |
| 3 | <u>As at 31 March 2009 the following land assets were held:</u> | Value |
| | The Conservators own the following land: | £ |
| | 34.80 ha at Chelwood Gate | Nil |
| | 0.12 ha at Millbrook, Nutley | Nil |
| | 0.20 ha at Glenmore Road, Crowborough | Nil |
| | 1.27 ha at Twyford | Nil |
| | 5.54 ha at Isle of Thorns | Nil |
| | 27.92 ha at Chelwood Vachery | Nil |
| | 1.42 ha at Brabies Gate | Nil |
| | 0.80 ha at Whitehouse Farm, Duddleswell | Nil |
| | <u>2.30</u> ha at Friends Fields, Chuck Hatch | Nil |
| | 74.37 ha in total | |

(Since the Board's policy is that land acquired within the Pale will not be disposed of, its value is rated as Nil.)

0.65 ha at the Ashdown Forest Centre is owned by the Conservators and is given a nominal value of £1,000.

The remainder of the Forest is owned by the Ashdown Forest Trust.

4 The Insured Value of the Centre and assets, including those above in note 1, is as follows:

| | £ |
|--|---------|
| Ashdown Forest Centre buildings | 821,909 |
| Whitehouse Barn | 81,653 |
| Contents, stock, equipment etc. | |
| [including "All risks" – portable items £73,199] | 159,553 |
| Vehicles, tractors and attachments | 203,577 |

Creditors

At the year end sundry creditors were owed £37,359 by the Conservators of Ashdown Forest.

| | £ | | £ |
|------------------------------|-------|------------------------|-----|
| Haynes Agricultural | 7,369 | Howe Starnes Gatward | 286 |
| HMRC PAYE & NI | 6,935 | Keycraft | 248 |
| Cripps Harries Hall | 3,108 | Chris Marrable | 171 |
| DMC | 3,000 | Philip Kidd | 144 |
| Burdens | 2,637 | Stanton Hope | 129 |
| Total Butler | 2,222 | Louise Amos | 100 |
| Audit provision | 1,970 | Lis Gentles | 92 |
| Credit Card | 1,893 | Friday Ad | 77 |
| Scott Plant Hire | 1,696 | Wightman & Parrish | 59 |
| Sage UK | 1,302 | S Bishop & Sons | 52 |
| Turners Fencing and Forestry | 1,288 | Screwfix Direct | 52 |
| Chris Butler Arch. Services | 615 | Kent County Supplies | 49 |
| Creative Active Reading | 593 | Hartfield Village Hall | 32 |
| Rupert Taylor Ltd | 449 | Sussex Wildlife Trust | 29 |
| ESCC | 379 | Mike Payne | 25 |
| Hew Prendergast | 334 | HSBC | 24 |

Debts Outstanding

At the year end debts due to the Conservators of Ashdown Forest of £56,838 were outstanding. The following amounts were included in the income for the year: ESCC £21,750; Ashdown Forest Trust £16,275; Forestry Commission £17,731; BBC £573; Unity Media £133; Paragon Porsche £128; Webecode £120; Royal Tunbridge Wells Tourist Information £99; Coppard Plant Hire £24 and DVLA £5. All bills due were settled by mid May.

Pension Contributions

The Conservators of Ashdown Forest contributed a sum equivalent to 18% of the salaries bill to the pension fund. The total was £50,097.28. The required employer's contribution will increase to 18.3% for 2009/2010, on current scales a total of £52,587.60.

Advertising and Publicity

The Conservators have a statutory obligation to advertise the publication of the accounts and the notice of the Commoners' Annual Meeting. Public Notices are placed in local newspapers and on the Conservators' web site to meet this requirement. The total cost during 2008/09 was £406.

Reserves

It is the Conservators' policy that General Fund reserves are to be maintained at a level sufficient to cover at least 6 months' expenditure on salaries and administration. Information Centre Fund reserves are to be allocated specifically to meet expenditure on the Information Centre. The General Fund includes £28,330 which is allocated specifically to expenditure on the HLS project.

**EXPANDED INCOME & EXPENDITURE FOR THE GENERAL ACCOUNT
FOR THE YEAR ENDING 31 MARCH 2009**

ANNEX 1

| <u>2008</u> | | <u>2009</u> | Note |
|----------------|---|----------------|------|
| £ | INCOME | £ | |
| 91,035 | Acknowledgement Rents & Wayleaves | 94,681 | |
| 15,230 | Forest rates | 16,020 | |
| 31,006 | Riding permits | 33,205 | |
| 19,749 | Sale of assets | 3,000 | 1 |
| 40,448 | Sundry receipts | 19,974 | 2 |
| <u>197,468</u> | | <u>166,880</u> | |
| | <u>Local Authority Contributions</u> | | |
| 84,500 | East Sussex County Council | 87,000 | |
| 65,100 | Ashdown Forest Trust | 65,100 | |
| 13,050 | Wealden District Council | 13,050 | |
| <u>162,650</u> | | <u>165,150</u> | |
| | <u>Grants</u> | | |
| 17,411 | Friends of Ashdown Forest | 21,991 | 3 |
| 3,424 | Ashdown Forest Conservation Trust | 1,263 | |
| 313,187 | DEFRA | 315,576 | |
| 27,691 | Forestry Commission | 17,731 | |
| <u>361,713</u> | | <u>356,561</u> | |
| 4,111 | Bank Interest | 4,164 | |
| <u>725,942</u> | TOTAL INCOME | <u>692,755</u> | |
| | EXPENDITURE | | |
| | <u>Finance & Support</u> | | |
| 267,103 | Gross salaries | 285,783 | |
| 18,207 | Employer's NI | 18,861 | |
| 45,947 | Employer's pension contribution | 50,097 | |
| <u>331,257</u> | | <u>354,741</u> | |
| | <u>Administrative Expenses</u> | | |
| 3,219 | Ashdown Forest Centre rates | 3,350 | |
| 13,262 | A F Centre Running costs | 14,360 | |
| 4,830 | Post & telephone | 4,293 | |
| 2,928 | Printing & stationery | 2,736 | |
| 13,812 | Professional | 10,084 | |
| 15,821 | Insurance | 13,314 | |
| 6,665 | Computer | 8,579 | |
| 4,919 | Staff expenses and training | 6,899 | |
| 36,388 | Transport and Machinery | 42,308 | |
| 6,327 | Vehicle Insurance | 5,365 | |
| 1,192 | Radio | 263 | |
| 1,251 | Miscellaneous admin | 831 | |
| 454 | Irrecoverable rents and rates & bad debts | 754 | |
| 456 | Bank charges | 424 | |
| 21,006 | Input VAT disallowed | 29,248 | |
| <u>132,530</u> | | <u>142,808</u> | |
| | <u>Amenity & Community</u> | | |
| 12,735 | Interpretation | 9,285 | |
| 21,754 | Visitor management | 18,573 | |
| <u>34,489</u> | | <u>27,858</u> | |

(Continued on P. 9)

| £ | | £ |
|----------------|-------------------------------------|----------------|
| | <u>Conservation</u> | |
| 950 | Forest maintenance | 2,133 |
| 21,963 | Rhododendron clearance | 11,089 |
| 23,154 | Stakeholder engagement | 390 |
| 10,150 | Grazing subsidy | 10,150 |
| 22,143 | Grazing project | 11,075 |
| 56,145 | Heathland conservation | 57,407 |
| 5,128 | Monitoring | 0 |
| 10,545 | HLS Input VAT disallowed | 6,637 |
| 1,830 | Miscellaneous conservation expenses | 1,360 |
| <u>152,008</u> | | <u>100,241</u> |
| | | |
| <u>650,284</u> | TOTAL EXPENDITURE | <u>625,648</u> |
| | | |
| 725,942 | Total Operating Income | 692,755 |
| <u>650,284</u> | Total Operating Expenditure | <u>625,648</u> |
| 75,648 | | 67,107 |
| | | |
| | <u>Capital Expenditure</u> | |
| 754 | Whitehouse Barn project | 0 |
| <u>73,408</u> | Other assets | <u>32,439</u> |
| 74,162 | | 32,439 |
| <u>£1,496</u> | Surplus/(Deficit) | <u>34,668</u> |

Conservators of Ashdown Forest
Accounts for the year ending 31 March 2009
Supporting Statement
Expanded Income and Expenditure Notes

ANNEX 2

Income

1 A Toyota 4x4 truck, registration GX52 YHF was sold for £3,000.

| | | | | |
|---|---------------------------------|-------|------------------------|------|
| 2 | Sundry Receipts include: | £ | | £ |
| | Consideration fees | 7,446 | Grazing project income | 321 |
| | Donations | 3,247 | Deed of Covenant | 250 |
| | Licence preparation fees | 2,416 | Tax incentive | 100 |
| | Temporary licences | 2,006 | Insurance claim excess | 100 |
| | Filming permits | 1,849 | Talks by staff | 468 |
| | Wood permits | 1,333 | Photocopying | 4 |
| | Hire of premises | 1,000 | Deposits in hand | -566 |

3 The Friends of Ashdown Forest purchased a Toyota Hilux registration GL08 UDJ for £15,465 and the photocopier for £3,033. They also supported the distribution of Ashdown Forest Life and the rewiring of the office to enable the photocopier to be networked.

4 A list of assets acquired is on page 6.

INFORMATION CENTRE ACCOUNT
FOR YEAR ENDING 31 MARCH 2009

| | £ | £ |
|-----------------------------------|--------|--------------|
| Barn Sales | | 8,655 |
| <u>Less cost of sales</u> | | |
| Opening Stock | 7,182 | |
| Purchases | 4,615 | |
| | 11,797 | |
| Less Closing Stock | 6,498 | |
| Gross Profit | | 5,299 |
| | | 3,356 |
| <u>Other Income</u> | | |
| Donations | 1,230 | |
| School Visits | 600 | |
| | 1,830 | |
| | | 5,186 |
| <u>Less Expenses</u> | | |
| Educational resources | 13 | |
| Purchases other than stock | 226 | |
| Credit Terminal | 346 | |
| Barn exhibition materials | 915 | |
| | 1,500 | |
| Net (Deficit) for the year | | 3,686 |

| | |
|---|---------------|
| INFORMATION CENTRE FUND | £ |
| Information Centre Fund at 31.3.08 | 58,754 |
| Add: Information Centre surplus | 3,686 |
| Less: Centre Development Expenditure | 0 |
| Information Centre Fund at 31.3.09 | 62,440 |