

**APPENDIX B**

**LAWTON HALL  
MANAGEMENT ACCOUNTS**

**STATEMENT OF SERVICE CHARGE EXPENDITURE  
ESTATE SERVICE CHARGE**

**FOR THE YEAR ENDED 30TH JUNE 2020**

**(Transfers to Sinking Funds & Surplus Transfers Included)**

**LAWTON HALL**

**STATEMENT OF SERVICE CHARGE EXPENDITURE  
ESTATE SERVICE CHARGE**

**FOR THE YEAR ENDED 30TH JUNE 2020**

	Notes	Actual £	Budget £	Var £ (Over)/Under
<b>Communal Costs</b>				
Grounds maintenance		15,672	16,500	828
Communal electricity		1,080	1,127	47
Road and gully clearance		-	500	500
Tree surgery		3,150	3,250	100
Electrical repairs		72	1,050	978
Day to day maintenance		1,505	1,800	295
Website	1	490	200	(290)
Gutter Cleaning & Leaf Removals		-	-	-
Electronic gate maintenance		576	692	116
Boundaries and fencing repairs		-	1,000	1,000
General and fire risk assessment		-	-	-
Insurance (Buildings & Terrorism)	2	497	340	(157)
Supplementary Gardening		734	1,000	267
		<u>23,775</u>	<u>27,459</u>	<u>3,685</u>
<b>Management &amp; Administration</b>				
Postage & Stationery & Administration		113	330	217
Accounting Services		1,440	1,440	-
Directors & Officers Insurance		333	300	(33)
Legal Fees		-	250	250
Companies house registration fee		13	14	1
Bank charges		78	100	22
		<u>1,977</u>	<u>2,434</u>	<u>457</u>
<b>Contribution to Reserves</b>				
Sinking Fund		9,538	9,538	-
		<u>9,538</u>	<u>9,538</u>	<u>-</u>
<b>Total Expenditure</b>		<u>35,290</u>	<u>39,431</u>	<u>4,141</u>

LAWTON HALL

STATEMENT OF SERVICE CHARGE EXPENDITURE  
STABLE BLOCK SERVICE CHARGES

FOR THE YEAR ENDED 30TH JUNE 2020

	Notes	Actual £	Budget £	Var £ (Over)/Under
<b>Communal Costs</b>				
Communal Electricity		572	598	26
Day to Day Maintenance	3	243	50	(193)
Gutter Cleaning and Leaf Removals		220	400	180
Buildings & Terrorism Insurance		1,211	1,265	53
		<u>2,247</u>	<u>2,312</u>	<u>66</u>
<b>Management &amp; Administration</b>				
Management Fee		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
<b>Contribution to Reserves</b>				
Sinking Fund		1,275	1,275	-
		<u>1,275</u>	<u>1,275</u>	<u>-</u>
<b>Total Service Charge Net Expenditure</b>		<u>3,522</u>	<u>3,587</u>	<u>66</u>

LAWTON HALL

STATEMENT OF SERVICE CHARGE EXPENDITURE  
HALL SERVICE CHARGE 1

FOR THE YEAR ENDED 30TH JUNE 2020

	Actual	Budget	Var
	£	£	£
Notes			(Over)/Under
<b>Communal Costs</b>			
Communal Electricity	639	668	29
Day to Day Maintenance	255	500	245
Gutter Cleaning & Leaf Removal	160	400	240
General & Fire Risk Assessment	-	500	500
Buildings & Terrorism Insurance	2,989	3,122	133
Window and Communal Cleaning	360	650	290
Electronic Gate Maintenance	4	348	(60)
	<u>4,811</u>	<u>6,188</u>	<u>1,377</u>
<b>Contribution to Reserves</b>			
Sinking Fund	2,907	2,907	-
	<u>2,907</u>	<u>2,907</u>	<u>-</u>
<b>Total Service Charge Net Expenditure</b>	<u>7,718</u>	<u>9,095</u>	<u>1,377</u>

LAWTON HALL

STATEMENT OF SERVICE CHARGE EXPENDITURE  
HALL SERVICE CHARGE 2

FOR THE YEAR ENDED 30TH JUNE 2020

	Actual £	Budget £	Var £
Notes			(Over)/Under
<b>Communal Costs</b>			
Communal Electricity	295	308	13
Window and Communal Cleaning	360	360	-
Day to Day Maintenance	-	-	-
	<u>655</u>	<u>668</u>	<u>13</u>
<b>Management &amp; Administration</b>			
Management Fee	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>Contribution to Reserves</b>			
Sinking Fund	150	150	-
	<u>150</u>	<u>150</u>	<u>-</u>
<b>Total Service Charge Net Expenditure</b>	<u>805</u>	<u>818</u>	<u>13</u>

LAWTON HALL

STATEMENT OF SERVICE CHARGE EXPENDITURE  
COACH HOUSE SERVICE CHARGE

FOR THE YEAR ENDED 30TH JUNE 2020

	Actual £	Budget £	Var £ (Over)/Under
<b>Communal Costs</b>			
Gutter Cleaning and Leaf Removals	220	300	80
Buildings & Terrorism Insurance	1,738	1,814	76
	<u>1,958</u>	<u>2,114</u>	<u>156</u>
<b>Contribution to Reserves</b>			
Sinking Fund	900	900	-
	<u>900</u>	<u>900</u>	<u>-</u>
<b>Total Service Charge Net Expenditure</b>	<u>2,858</u>	<u>3,014</u>	<u>156</u>

LAWTON HALL

STATEMENT OF SERVICE CHARGE EXPENDITURE  
GARDENS SERVICE CHARGE

FOR THE YEAR ENDED 30TH JUNE 2020

	Actual £	Budget £	Var £
Notes			(Over)/Under
<b>Communal Costs</b>			
Communal Electricity	287	300	13
	<u>287</u>	<u>300</u>	<u>13</u>
<b>Contribution to Reserves</b>			
Sinking Fund	238	238	-
	<u>238</u>	<u>238</u>	<u>-</u>
<b>Total Service Charge Net Expenditure</b>	<u>525</u>	<u>538</u>	<u>13</u>

**LAWTON HALL**

**STATEMENT OF INCOME AND EXPENDITURE**

**FOR THE YEAR ENDED 30TH JUNE 2020**

	<b>Estate Service Charge £</b>	<b>Stable Block Service Charge £</b>	<b>Hall Service Charge 1 £</b>
<b>Total Income</b>			
Charged on Account	39,431	3,587	9,095
<b>Total Expenditure</b>			
Total Fund Expenditure	(35,290)	(3,522)	(7,718)
<b>Surplus / (Deficit)</b>	<u>4,141</u>	<u>66</u>	<u>1,377</u>

	<b>Hall Service Charge 2 £</b>	<b>Coach House Service Charge £</b>	<b>Gardens Service Charge £</b>
<b>Total Income</b>			
Charged on Account	818	3,014	538
<b>Total Expenditure</b>			
Total Fund Expenditure	(805)	(2,858)	(525)
<b>Surplus / (Deficit)</b>	<u>13</u>	<u>156</u>	<u>13</u>

	<b>Hall Stone &amp; Painting Charge 3</b>	<b>Total £</b>
<b>Total Income</b>		
Charged on Account	-	56,483
<b>Total Expenditure</b>		
Total Fund Expenditure	-	(50,718)
<b>Surplus</b>	<u>-</u>	<u>5,765</u>

**LAWTON HALL**

**STATEMENT OF SPECIAL FUNDS**

**FOR THE YEAR ENDED 30TH JUNE 2020**

<b>ESTATE SERVICE CHARGE</b>		<b>Sinking Fund £</b>
<b>Balance Brought Forward</b>		18,331
<b>Transfer into Funds</b>		
	<b>Notes</b>	
Service Charge Contributions		9,538
Resident Contributions		
Savings interest	<b>5</b>	146
Surplus/Deficit b/f		4,141
		<u>13,825</u>
<b>Expenditure</b>		
Replacement of hydraulic ram main gates		922
Removal of fallen trees from culvert		1,200
		<u>2,122</u>
<b>Balance Carried to Balance Sheet</b>		<u>30,035</u>
<b>STABLE BLOCK SERVICE CHARGE</b>		<b>Sinking Fund £</b>
<b>Balance Brought Forward</b>		4,723
<b>Transfer into Funds</b>		
	<b>Notes</b>	
Service Charge Contributions		1,275
Savings interest	<b>5</b>	38
Surplus/Deficit b/f		66
		<u>1,378</u>
<b>Expenditure</b>		
		-
		<u>-</u>
<b>Balance Carried to Balance Sheet</b>		<u>6,101</u>

**LAWTON HALL**

**STATEMENT OF SPECIAL FUNDS**

**FOR THE YEAR ENDED 30TH JUNE 2020**

<b>HALL SERVICE CHARGE 1</b>	<b>Sinking Fund £</b>		
<b>Balance Brought Forward</b>	12,839		
		<b>Notes</b>	
<b>Transfer into Funds</b>			
Service Charge Contributions	2,907		
Savings interest	102	<b>5</b>	
Surplus/Deficit b/f	1,377		
	<u>4,386</u>		
 <b>Expenditure</b>			
Upgrade of Hall Garage Block Gates	4,920		
	<u>4,920</u>		
 <b>Balance Carried to Balance Sheet</b>	<u>12,304</u>		
 <b>HALL SERVICE CHARGE 2</b>	<b>Sinking Fund £</b>		<b>Hall Service Charge 3 £</b>
<b>Balance Brought Forward</b>	1,791		270
		<b>Notes</b>	
<b>Transfer into Funds</b>			
Service Charge Contributions	150		-
Savings interest	14	<b>5</b>	2
Surplus/Deficit b/f	13		-
	<u>177</u>		<u>2</u>
 <b>Expenditure</b>			
	-		-
	<u>-</u>		<u>-</u>
 <b>Balance Carried to Balance Sheet</b>	<u>1,968</u>		<u>272</u>

**LAWTON HALL**

**STATEMENT OF SPECIAL FUNDS**

**FOR THE YEAR ENDED 30TH JUNE 2020**

<b>COACH HOUSE SERVICE CHARGE</b>	<b>Renewals Sinking Fund £</b>	
<b>Balance Brought Forward</b>	7,850	
<b>Transfer into Funds</b>		<b>Notes</b>
Service Charge Contributions	900	
Savings interest	62	<b>5</b>
Surplus/Deficit b/f	156	
	<u>1,118</u>	
<b>Expenditure</b>	-	
	<u>-</u>	
<b>Balance Carried to Balance Sheet</b>	<u>8,968</u>	
 <b>GARDENS MAINTENANCE SINKING FUND</b>	<b>Renewals Sinking Fund £</b>	<b>Total Special Funds £</b>
<b>Balance Brought Forward</b>	2,336	48,140
<b>Transfer into Funds</b>		<b>Notes</b>
Service Charge Contributions	238	15,008
Savings interest	19	383
Surplus / (Deficit) b/f	13	5,766
	<u>270</u>	<u>21,156</u>
<b>Expenditure</b>		
Other	-	-
	<u>-</u>	<u>7,042</u>
<b>Balance Carried to Balance Sheet</b>	<u>2,606</u>	<u>62,255</u>

LAWTON HALL

SERVICE CHARGE FUNDS BALANCE SHEET

FOR THE YEAR ENDED 30TH JUNE 2020

	£
<b>Current Assets</b>	
Debtors (Service Charges owed)	467
Current Account	21,905
Savings Account	50,383
	<u>72,755</u>
<b>Current Liabilities</b>	
Deferred Income	-
Creditors (service charge overpayments)	3,216
Accruals	-
	<u>3,216</u>
<b>Total Assets less Liabilities</b>	<u>69,539</u>
 <b>Represented By:</b>	
Sinking Funds	62,255
( Includes surplus transferred to sinking funds of:	5,611 )
Surplus in bank account	7,284
<b>Total Funds</b>	<u>69,539</u>

**LAWTON HALL**

**STATEMENT OF SERVICE CHARGE EXPENDITURE  
ESTATE SERVICE CHARGE**

**FOR THE YEAR ENDED 30TH JUNE 2020**

**Notes**

**Page 1 – Estate Exp**

- 1 Website - included a one-off payment for the development of a new website.
- 2 Insurance - Estate insurance cover has been upgraded this year to include public liability insurance. Future budgets will be ammended to reflect this change

**Page 2 – Stables Exp**

- 3 Day to day maintenance - Repairs made to the roofs. Budget exceeded in this area - the budget for this area has been increased for next year.

**Page 3 – Hall 1 Exp**

- 4 Electronic gate maintenance - The cost for the annual

**Page 8 - Special Funds**

- 5 Savings interest - Savings interest has been allocated according to the relative proportions of the sinking funds at the start of the financial year.

**LAWTON HALL**

**BREAKDOWN OF CREDITORS & ACCRUALS**

**FOR THE YEAR ENDED 30TH JUNE 2020**

Creditors		
	Service charge overpayments	<u>3,216.00</u>
		<u>3,216.00</u>
Accruals		
	Nil	<u>-</u>
		<u>-</u>
Debtors		
	Service Charges Owed	<u>467</u>
		<u>467</u>

**Proposed 3 Year Budget based on Inflation at 2.6%**

<b>GENERAL FUNDS (Maintenance)</b>	<b>%</b>	<b>BUDGET 2018/19</b>	<b>BUDGET 2019/20 2.6%</b>	<b>BUDGET 2020/21 2.6%</b>	<b>BUDGET 2021/22 2.6%</b>
<b>Communal Costs</b>					
Grounds maintenance	30%	16,500	15,252	15,708	16,116
Communal electricity	6%	3,500	3,591	3,684	3,780
Road & Gulley Clearance	1%	500	513	526	540
Tree surgery	5%	2,500	2,565	2,632	2,700
Electrical repairs	2%	1,050	1,077	1,105	1,134
Day to day maintenance	4%	2,350	2,411	2,474	2,538
Gutter Cleaning & Leaf Removals	2%	1,100	1,129	1,158	1,188
Electronic gate maintenance	2%	1,040	1,067	1,095	1,123
Annual planting	1%	750	770	790	810
General and fire risk assessment	1%	500	513	526	540
Insurance (Buildings & Terrorism)	12%	6,540	6,710	6,885	7,063
Supplementary Gardening	2%	1,000	1,026	1,053	1,080
Directors & Officers Insurance	1%	300	308	316	324
Window & Communal Cleaning	1%	740	759	779	799
		<u>38,370</u>	<u>40,102</u>	<u>41,204</u>	<u>42,275</u>
<b>Management &amp; Administration</b>					
Accountancy Fee	6%	3,200	3,283	3,369	3,456
Audit Fee	1%	500	513	526	540
Legal Fees	1%	500	513	526	540
Bank charges (net of int. rec'd)	1%	330	339	347	356
		<u>4,530</u>	<u>4,648</u>	<u>4,769</u>	<u>4,893</u>
<b>Sub Total</b>	<b>78%</b>	<u>42,900</u>	<u>44,750</u>	<u>45,972</u>	<u>47,168</u>
<b>Contribution to Reserves</b>					
Reserve Funds	22%	12,350	12,671	13,001	13,339
		<u>12,350</u>	<u>12,671</u>	<u>13,001</u>	<u>13,339</u>
<b>Total service charge net expenditure</b>	<b>100%</b>	<u>55,250</u>	<u>57,421</u>	<u>58,973</u>	<u>60,506</u>