



FOUR MARKS PARISH COUNCIL

**ACCOUNTS FOR YEAR ENDED
31ST MARCH 2014**

**Sarah Goudie
Responsible Financial Officer
Clerk to the Council**

FOUR MARKS PARISH COUNCIL

ANNUAL RETURN

1ST APRIL 2013 TO 31ST MARCH 2014

	<u>2013</u> £	<u>2014</u> £
1. Balance Brought Forward	95,492	99,501
2. Annual precept	47,500	61,775
3. Total other receipts	14,710	14,276
4. Staff costs	13,927	13,531
5. Loan	NIL	NIL
6. Total other payments	44,274	50,953
7. Balances C/Fwd	99,501	111,068
8. Total cash & Inv	99,501	111,068
9. Total fixed assets	621,288	624,345

FOUR MARKS PARISH COUNCIL

RECEIPTS AND PAYMENTS

1ST APRIL 2013 TO 31ST MARCH 2014

Balance Brought Forward from 31st March 2013

Current account	£ 10,160.63
Deposit account	£ 52,155.05
Benian Trust	£ 709.81
	£ 36,476.06
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	£ 99,501.55
Total receipts	£ 76,051.35
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	£ 175,552.90
LESS Total payments	£ 64,484.12
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Balance carried forward	£ 111,068.78
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Reconciliation at close of business on 31st March 2014

Current account	£ 21,023.84
Deposit account	£ 52,207.20
Benian Trust	£ 36,749.63
	£ 2,371.50
LESS cheques drawn but not presented at close of business on 31 st March 2014:- 1440; £120.00, 1446; £50.00, 1447; £1113.39	£ (1,283.39)
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	£ 111,068.78
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FOUR MARKS PARISH COUNCIL

BREAKDOWN OF RECEIPTS

1ST APRIL 2013 TO 31ST MARCH 2014

	2012/13 £	2013/14 £
Burial Ground	2,110.00	2,265.00
Lettings and affiliation fees for sports pavilion ⁽¹⁾	1,558.00	2,094.00
Funds Rcvd by Allotment Committee	1,937.80	2,222.40
Electricity wayleave	65.60	67.76
VAT recovered ⁽²⁾	5,674.21	2,413.60
Use of equipment by Medstead PC ⁽³⁾	100.00	-
Share of phone bill with Medstead PC ⁽³⁾	168.31	-
Donations ⁽⁴⁾	-	1,121.18
Grants ⁽⁵⁾	1,814.49	810.00
Ropley PC	20.00	-
Mrs P Seward – Fund for B Seward's Tree	1,000.00	-
Funds for new Scouts HQ ⁽⁵⁾	-	1,660.66
Parish Plan reimbursement	-	40.00
Photocopying charge	-	30.00
Council Tax Support Grant		1,225.00
Sub total	14,448.41	13,949.60
Interest received	261.88	326.75
Sub total (**)	14,710.29	14,276.35
Precept (***)	47,500.00	61,775.00
Total income	<u>62,210.29</u>	<u>76,051.35</u>

Notes:

15% Variation:

1. Increase in fees from 1st April 2013
2. VAT relates to turnover and is as per VAT Return
3. Medstead phone and equipment share, no further receipts as role no longer shared.
4. Donations received from Benian's Committee (re pavilion)
5. Funds received and held for new Scouts HQ/Youth project

(**) Equals receipts on Return Line 3

(***) Precept payment less £1225 Council Tax Support Grant

Above breakdown does not include transfers between accounts.

FOUR MARKS PARISH COUNCIL

BREAKDOWN OF EXPENDITURE

1ST APRIL 2013 TO 31ST MARCH 2014

Description	2012/2013	2013/2014
	£	£
Expenses (less transfers)	<u>58,201</u>	<u>64,484</u>
<i>Staff Costs</i>	<i>13,927</i>	<i>13,531</i>
<hr style="width: 50%; margin: 0 auto;"/>		
Administration	1,333	1,658
Utilities	3,569	3,816
Building Repairs	2,616	2,514
Insurance	5,872	4,999
Grants & Donations	1,500	1,600
Section 137	3,233	854
Old Pavilion/New Youth Wing	1,809	332
Village Hall Hire	218	202
Subscriptions	821	881
Audit Commission & Audit fees	795	625
Publications & Training	50	375
Open Space:	11,560	24,475
<i>Allotments</i>	<i>1,971</i>	<i>1,794</i>
<i>Playground</i>	<i>3,475</i>	<i>6,621</i>
<i>Open Space Funds</i>	<i>3,345</i>	<i>4,356</i>
<i>Open Space Maintenance</i>	<i>2,476</i>	<i>9,998</i>
<i>Oak Green</i>	<u><i>292</i></u>	<u><i>1,706</i></u>
Maintenance contracts & mower	6,440	3,188
Reserves	2,040	1,364
VAT	2,418	4,070
Sub total	44,274	50,953

If all the above items are taken into account, the sub total difference is within 15%.
The year 2012/13 differences in expenditure were explained against 2011/2012 in the last year's accounts.

The anomalies in the accounts for 2013/14 against 2012/13 are briefly explained below:

1. Administration increased due to un budgeted legal fees over possessory title
2. Insurance premium has reduced due to negotiation in policy

3. Section 137, due to changeover in accounts system figure for 12/13 includes some items from a different heading not carried over to 13/14 accounts.
4. Old Pavilion/Youth wing, emergency repair work and asbestos survey only this year.
5. Audit fees, reduced fee charged by change in new external auditor for audit commission
6. Publications and training, increase in training costs due to new Clerk & Councillors
7. Allotment Funds – Funds are managed by Allotment Committee, but held by Parish Council, all funding comes from Allotment holders. Amount varies due to expenditure and receipt of fees and reimbursements.
8. Open Space Funds – this is funding that is ring fenced for maintenance work on specific projects, higher cost this year is due to further maintenance to Badger Close and coppicing works to Kingswood Copse. Additional works to the Recreation Park and purchase of new equipment, and change in cash ledger entry headings, some maintenance contract work has been reallocated to Open Space, and additional work required due to excessive storm damage
9. Maintenance contract and mower, see point 7.
10. Reserves, last year's costs were for the one off printing of the Four Marks Community Plan. This year reserves were used to purchase new laptop and furniture for Pavilion, although a grant was received to offset this expenditure.
11. VAT is based on invoicing.

FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS

1ST APRIL 2013 TO 31ST MARCH 2014

1. ASSETS:

Assets are defined as land and buildings, vehicles and plant, and equipment with a significant value in relation to the Parish's financial activities. The figures now shown are as per insurance value.

The attached spreadsheet shows the insurance value at the last Return (Appendix 1)

The old pavilion will be demolished this year due to its poor condition as it is not considered viable to repair.

Open space known as 'Kingswood Rise Coppiced area'.

This area was acquired in 2002 from developers together with a maintenance fund to cover the next 10 years and is held within our deposit account funds.

The money can only be used for this purpose.

Balance Bt Fwd from 2012/13	<u>£ 9,913.60</u>
Strimming and scrub clearance	£ 86.25
Coppicing	£ 800.00
Clearance work (Knotweed)	<u>£ 240.00</u>
Balance C Fwd	£ 8,787.35

Open space known as 'The Dell' which includes the dell in Badger Close, the badger sett area and the corridors to and from it.

This land was passed to the Parish Council in 2005.

Balance Bt Fwd from 2012/13	£13,616.60
Maintenance programme	<u>£ 1,480.00</u>
Bal C Fwd	£12,136.60

Bus shelter maintenance fund

From Developers Contributions – Transport. We were able to replace four very old bus shelters and HCC gave a maintenance grant of **£2,000** which has yet to be touched.

Barry Seward Memorial Fund

A donation was given to the Parish Council of **£1,000** to be ring fenced and held for a memorial seat to surround the newly planted tree when fully grown.

Open space known as Oak Green Parade, Winchester Rd.

This area around the shops in Four Marks was obtained from the Duchy of Lancaster in 2008 in order to improve the shopping area and the centre of the village.

Allotment Funds:

The Allotment Committee manage their own fund, but the funds are held by the Parish Council, a separate balance sheet is attached to this report. (Appendix 2)

Balance C Fwd	£2007.20
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FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS

(Continued)

1ST APRIL 2013 TO 31ST MARCH 2014

2. LEASES:

This Council leases and maintains an open area of land of approximately 0.6 acres at Lymington Bottom/Winchester Road from Hampshire County Council on a 99 year lease (free), taken out in June 1993.

3. LOANS:

This Council currently has no loans registered.

4. DEBTORS:

HM Revenue and Customs – 2013/2014 VAT refund due of £4,069.88

5. SECTION 137 PAYMENTS:

Victim Support	£ 50.00
Hampshire Flag	£ 41.50
Speedwatch Equipment	£ 500.00
CPRE Grant	£ 50.00
50% share of Christmas Tree	£ 162.50
Homestart WeyWater	£ 50.00

The sum paid out is well within the sum allowable under LGA 1972.

We also supported the Village Hall Management Committee with a grant of £1600.00 although this is not under Section 137.

6. AGENCY WORK:

During the year we undertook no agency work.

7. CONTINGENT LIABILITIES:

None.

8. BENIAN TRUST FUND:

This Trust was set up in 1984 as a result of a bequest to this Council by Mr Bernard Arthur Benian 'to the Four Marks Parish Council for the benefit of Four Marks Recreation Committee, the money to be used in the best view possible in the view of the Recreation Ground Committee'. It is thus used to provide recreational and leisure facilities in the Parish. It is not registered as a charity and the funds are deemed to be 'ring fenced money' held by the Parish Council according to the 2008 audit.

Total held as at 31st March 2014 is £39,121.13, although £1,660.66 of this amount is funds raised by the Scouts, held by the Parish Council, for any expenditure relating to the this project. A separate balance sheet is included in this report. (Appendix 3)

9. COMMENTS RE FINAL BALANCES HELD:

Of the total funds held of £110,068.78, ring fenced money amounts to £65,052.28 leaving Council funds of **£45,015.72**.

Following last year's accounts comments; the playground fencing is complete and a new piece of equipment was purchased. A different approach was taken to de-silting the pond, at a fraction of the proposed cost.

The demolition of the old pavilion is imminent, and it is hoped that once the building is down preparations can be made for the new youth building.

There are now ongoing upgrading and essential maintenance works to the Cemetery, including re-routing of the water, removing the central fencing to open the whole area up and replacing the chain link fencing alongside Uplands Lane with a new wooden close board fence, with new pedestrian gate.

The Parish Council are also hoping to resurface Uplands Lane this year, and extend the Benian's Pavilion.

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Sarah Goudie, RFO/Clerk

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Cllr Janet Foster (Vice Chairman)

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Date signed

FOUR MARKS PARISH COUNCIL
SUPPORTING STATEMENTS
1ST APRIL 2013 TO 31ST MARCH 2014

APPENDIX 1

FOUR MARKS ASSETS

Description	Value at 2012 Ins. paid 2011	Value at 2013 Ins. paid 2012	Value at 2014 Ins. paid 2013
Benians Pavilion	£419,768.00	£419,768.00	£419,768.00
Old Pavilion/ Garage	£73,671.00	£73,671.00	£73,671.00
Office Contents (including laptop & printer)	£2,344.00	£2,344.00	£3,000.00 *
General Contents (pavilion and stock)	£7,436.00	£7,436.00	£7,436.00
Playground equipment	£73,299.00	£73,299.00	£75,700.00 **
Gates (kissing gates x 5) and fences	£4,677.00	£4,677.00	£4,677.00
Street Furniture	£10,609.00	£10,609.00 }	£10,609.00
Bus shelters	£16,888.00	£16,888.00 }	£16,888.00
Mowers & Machinery	£12,596.00	£12,596.00	£12,596.00
	£621,288.00	£621,288.00	£624,345.00

* New Laptop purchased

** New playground equipment purchased

Based on insurance value all land is deemed to be worth £1.

FOUR MARKS PARISH COUNCIL
SUPPORTING STATEMENTS
1ST APRIL 2013 TO 31ST MARCH 2014

APPENDIX 2

ALLOTMENT ACCOUNTS FOR
1ST APRIL 2013 TO 31ST MARCH
2014

INCOME			EXPENDITURE		
Date	Detail	Amount	Date	Detail	Amount
	Bal B/Fwd	£1,578.69			
April	Subs - Stubb	£40.00	April	SE Water	£26.00
	Subs - Jeffrey	£40.00		Benian's Fees	£50.00
	Subs -	£36.00			
May	Subs - Weech	£10.00	May	SE Water	£26.00
June	Subs - Rodger	£30.00	June	SE Water	£26.00
July	Subs - Swan	£20.00	July	SE Water	£26.00
				H Carpenter	£649.18
	Total	£176.00			£803.18
				Bal C/Fwd	£951.51
	Bal Bt Fwd	£951.51			
August	Subs	£30.00	August	S E Water	£26.00
September		£0.00	September	S E Water	£26.00
October	Subs	£20.00	October	S E Water	£26.00
November	Subs	£20.00	November	S E Water	£26.00
				Progrow	£395.20
	Total	£70.00			£499.20
				Bal C Fwd	£522.31
	Bal. Bt Fwd	£522.31			
December		£0.00	December	S E Water	£26.00
January		£0.00	January	S E Water	£29.00
February	Subs	£1,896.40	February	S E Water	£29.00
				H Carpenter	£378.51
March		£80.00	March	S E Water	£29.00
	Total	£1,976.40			£491.51
				Bal C/F	£2,007.20

FOUR MARKS PARISH COUNCIL
SUPPORTING STATEMENTS
1ST APRIL 2013 TO 31ST MARCH 2014

APPENDIX 3

BENIAN'S TRUST ACCOUNT

Balance brought forward from 31ST March 2013

Lloyds TSB	£	709.81	
National Savings	£	<u>36,476.06</u>	
			£37,185.87

Income – Interest

Lloyds TSB	£	1.03	
National Savings	£	<u>273.57</u>	
			£ 274.60

Income – Funds raised for new Scouts/Youth Project

Lloyds TSB	£	<u>1,660.66</u>	
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Balance carried forward: **£39,121.13**

Represented by:

Lloyds TSB	£	2,371.50	
National Savings	£	<u>36,749.63</u>	
			<u>£39,121.13</u>