



# **FOUR MARKS PARISH COUNCIL**

**ACCOUNTS FOR YEAR ENDED  
31<sup>ST</sup> MARCH 2015**

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

# FOUR MARKS PARISH COUNCIL

## ANNUAL RETURN

1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015

	<u>2014</u> £	<u>2015</u> £
1. Balance Brought Forward	99,501	111,068
2. Annual precept	61,775	78,775
3. Total other receipts	14,276	23,331
4. Staff costs	13,531	16,912
5. Loan	NIL	NIL
6. Total other payments	50,953	77,332
7. Balances C/Fwd	111,068	118,930
8. Total cash & Inv	111,068	118,930
9. Total fixed assets	<b>624,345</b>	<b>554,178</b>

# FOUR MARKS PARISH COUNCIL

## RECEIPTS AND PAYMENTS

1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015

Balance Brought Forward from 31<sup>st</sup> March 2014

Current account	£ 19,740.45
Deposit account	£ 52,207.20
Benian Trust	£ 2,371.50
	£ 36,749.63
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	£ 111,068.78
<b>Total receipts</b>	<b>£ 102,105.63</b>
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	£ 213,174.41
<b>LESS Total payments</b>	<b>£ 94,244.75</b>
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<b>Balance carried forward</b>	<b>£ 118,929.66</b>
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Reconciliation at close of business on 31<sup>st</sup> March 2015

<b>Current account</b>	<b>£ 40,958.45</b>
<b>Deposit account</b>	<b>£ 52,296.03</b>
<b>Benian Trust</b>	<b>£ 2,373.73</b>
	<b>£ 37,025.25</b>
<b>LESS</b> cheques drawn but not presented at close of business on 31 <sup>st</sup> March 2015:- 1604 £22.79, 1606 £52.17, 1607 £3,120.00, 1608 £264.00 1609 £120.00, 1610 £10.00, 1611 £186.64, 1612 £273.10 1613 £499.14, 1614 £7,981.32, 1629 £1,133.94, DD £60.70	£ (13,723.80)
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	<b>£ 118,929.66</b>
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# FOUR MARKS PARISH COUNCIL

## BREAKDOWN OF RECEIPTS

1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015

	2013/14 £	2014/15 £
Burial Ground (1)	2,265.00	1,650.00
Lettings and affiliation fees for sports pavilion (2)	2,094.00	2,472.00
Funds Rcvd by Allotment Committee	2,222.40	2,284.00
Electricity wayleave	67.76	70.00
Medstead Parish Council (NP reimbursement)	-	186.58
SLCC (branch meeting costs reimbursement)	-	61.40
VAT recovered (3)	2,413.60	4,070.00
Donations (4)	1,121.18	5,755.00
Grants	810.00	-
Funds for new Scouts HQ	1,660.66	-
Funds for defibrillator maintenance	-	190.00
Sale of Mowers & Machinery	-	5,000.00
Parish Plan reimbursement	40.00	-
Photocopying charge	30.00	-
Council Tax Support Grant	1,225.00	1, 225.31
<b>Sub total</b>	<b>14,448.41</b>	<b>22,964.29</b>
Interest received	326.75	366.68
<b>Sub total (**)</b>	<b>14,276.35</b>	<b>23,330.97</b>
<b>Precept (***)</b>	<b>61,775.00</b>	<b>78,774.69</b>
<b>Total income</b>	<b><u>76,051.35</u></b>	<b><u>102,105.66</u></b>

### Notes:

#### 15% Variation:

1. Less burials than in the last financial year
2. Additional ad hoc hirings, increasing receipts
3. VAT relates to turnover and is as per VAT Return
4. Donations received from various sources to purchase four defibrillators and cabinets

(\*\*) Equals receipts on Return Line 3

(\*\*\*) Precept payment less £1225.31 Council Tax Support Grant

Above breakdown does not include transfers between accounts.

## FOUR MARKS PARISH COUNCIL

### BREAKDOWN OF EXPENDITURE

1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015

Description	2013/2014	2014/2015
	£	£
<b>Expenses (less transfers)</b>	<b><u>64,484</u></b>	<b><u>94,244</u></b>
<i>Staff Costs</i>	<i>13,531</i>	<i>16,912</i>
Administration	1,658	2,230
Utilities	3,816	4,124
Building Repairs	2,514	2,836
Insurance	4,999	5,148
Grants & Donations	1,600	1,600
Section 137	854	700
Old Pavilion/New Youth Wing	332	16,291
Village Hall Hire	202	191
Subscriptions	881	944
Audit Commission & Audit fees	625	855
Publications & Training	375	103
Open Space:	24,475	19,557
<i>Allotments</i>	1,794	1,433
Playground	6,621	1,435
Open Space Funds	4,356	1,299
Open Space Maintenance	9,998	9,990
Oak Green	<u>1,706</u>	5,400
Maintenance contracts & mower	3,188	2,560
Reserves	1,364	1,200
Neighbourhood Plan	-	5,354
Capital Expenditure	-	5,425
VAT	4,070	8,214
<b>Sub total</b>	<b>50,953</b>	<b>76,685</b>

**Notes:**

*15% variation:*

*If all the above items are taken into account, the average sub-total difference is 21.55% on 2013/2014 expenditure. However once the receipts are taken into account, which includes donations of £5,755, then the percentage difference on last year's accounts is only 7.08%.*

*The anomalies in the accounts for 2014/15 against 2013/14 are briefly explained below:*

- 1. Administration costs are increased in 2014/2015 due to unbudgeted legal expenditure.*
- 2. Old Pavilion/Youth Wing, this cost includes the demolition of the Old Pavilion and the resurfacing of Uplands Lane, both budgeted for expenditure*
- 3. Audit fees, increase due to introduction of interim audit.*
- 4. 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.*
- 5. Open Space Funds – this is funding that is ring fenced for maintenance work on specific projects,*
- 6. Reserves. Memorial bench for Pat Seward, unbudgeted expenditure.*
- 7. Neighbourhood Plan. First costs for production of Neighbourhood Plan, budgeted expenditure.*
- 8. Capital Expenditure, this figures includes 4 defibrillators and heated cabinets, all paid for by donations.*
- 9. VAT is based on invoicing.*

# FOUR MARKS PARISH COUNCIL

## SUPPORTING STATEMENTS

1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015

### 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 has been demolished and the mower and machinery has been sold.

#### **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 2013/14	<u>£ 8,787.35</u>
Strimming and scrub clearance	£ 107.90
Coppicing	£ 0
Spraying (Bracken & Knotweed)	<u>£ 160.00</u>
<b>Balance C Fwd</b>	<b>£ 8,519.45</b>

#### **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 2013/14	£12,136.60
Maintenance programme	<u>£ 1,031.50</u>
<b>Bal C Fwd</b>	<b>£11,105.10</b>

#### **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	<b>£2857.39</b>
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#### **Defibrillator Maintenance Fund**

An amount of **£190**, has been donated and is being held for maintenance and replacement parts.

# FOUR MARKS PARISH COUNCIL

## SUPPORTING STATEMENTS

(Continued)

1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015

**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 – 2014/2015 VAT refund due of £8,214.32.

**5. SECTION 137 PAYMENTS:**

Victim Support	£ 50.00
Streetwatch	£ 250.00
CPRE Grant	£ 50.00
Homestart WeyWater	£ 100.00
ADSC (Sports club)	£ 100.00
Benian's Committee	<u>£ 150.00</u>
	<b><u>£ 700.00</u></b>

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 £1,600.00 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 31<sup>st</sup> March 2015 is £39,398.98, 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 **£118,929.66**, ring fenced money amounts to **£65,070.92** leaving Council funds of **£53,858.74**

The optional de-silting of the Pond project is still ongoing but not yet proven, funds need to be held in case further action is required.



Reserves are now also being held for improvements to the Benian's Pavilion, the next stage on progressing the Youth centre project, and further refurbishments to Oak Green.

The Cemetery water supply has been re-routed, the central fence has been removed, close board fencing has replaced the chain link fencing, and the new area will be consecrated following receipt of land registry paperwork.

Uplands Lane has been resurfaced.

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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**  
**1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015**

**APPENDIX 1**

**FOUR MARKS ASSETS**

<b>Description</b>	<b>Value at 2013</b> Ins. paid 2012	<b>Value at 2014</b> Ins. paid 2013	<b>Value at 2015</b> Ins. paid 2014
Benians Pavilion	£419,768.00	£419,768.00	£419,768.00
Old Pavilion/ Garage	£73,671.00	£73,671.00	*
Office Contents (including laptop & printer)	£2,344.00	£3,000.00	£3,000.00
General Contents (pavilion and stock)	£7,436.00	£7,436.00	£7,436.00
Playground equipment	£73,299.00	£75,700.00	£75,900.00
Gates, fences, notice boards, new benches and bins	£4,677.00	£4,677.00	£5,677.00
Oak Green	£10,609.00	£10,609.00	} £11,009.00
Bus shelters	£16,888.00	£16,888.00	} £16,888.00
Mowers & Machinery	£12,596.00	£12,596.00	** -
Speed Limit Repeater Signs	-	-	£7,000.00
Defibrillators	-	-	£5,000.00
War Memorial	-	-	£2,500.00
	<b>£621,288.00</b>	<b>£624,345.00</b>	<b>£554,178.00</b>

\* Now demolished

\*\* Equipment sold

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

**FOUR MARKS PARISH COUNCIL**  
**SUPPORTING STATEMENTS**  
**1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015**

**APPENDIX 2**

**ALLOTMENT ACCOUNTS FOR**  
**1<sup>ST</sup> APRIL 2014 TO 31 MARCH 2015**

**INCOME**

Date	Detail	Amount
	<b>Bal B/Fwd</b>	<b>£2,007.20</b>
April	SE Water reimbursement	£119.43
	Subs	£40.00
May		£0.00
June		£0.00
July	Subs	£175.00
	<b>Total</b>	<b>£334.43</b>

**EXPENDITURE**

Date	Detail	Amount
	<b>£100 Float held by Treas</b>	
April	S E Water	£29.00
	Benian's Fees	£50.00
May		£0.00
June	H Carpenter	£388.37
July		£0.00
	<b>Total</b>	<b>£467.37</b>
	<b>Bal C/Fwd</b>	<b>£1,874.26</b>

**Bal Bt Fwd**                      **£1,874.26**

August			August		
September			September		
October	Subs	£20.00	October	Progrow	£374.21
November			November	S E Water	£178.26
	<b>Total</b>	<b>£20.00</b>		<b>Total</b>	<b>£552.47</b>
				<b>Bal C Fwd</b>	<b>£1,341.79</b>

**Bal. Bt Fwd**                      **£1,341.79**

December	Subs	£110.00	December		
January	Subs	£1,699.60	January	H Carpenter	£363.02
February	Subs	£79.60	February		
March		£40.00	March	S E Water	£50.58
	<b>Total</b>	<b>£1,929.20</b>		<b>Total</b>	<b>£413.60</b>
				<b>Bal C/F</b>	<b>£2,857.39</b>

**FOUR MARKS PARISH COUNCIL**  
**SUPPORTING STATEMENTS**  
**1<sup>ST</sup> APRIL 2014 TO 31<sup>ST</sup> MARCH 2015**

**APPENDIX 3**

**BENIAN'S TRUST ACCOUNT**

**Balance brought forward from 31<sup>ST</sup> March 2014**

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

**Income – Interest**

Lloyds TSB	£ 2.23	
National Savings	£ <u>275.62</u>	
		£ 277.85

**Balance carried forward: £39,398.98**

**Represented by:**

Lloyds TSB	£ 2,373.73	
National Savings	£ <u>37,025.25</u>	
		<b><u>£39,398.98</u></b>