



# **FOUR MARKS PARISH COUNCIL**

**ACCOUNTS FOR YEAR ENDED  
31<sup>ST</sup> MARCH 2016**

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

# FOUR MARKS PARISH COUNCIL

## ANNUAL RETURN

1<sup>ST</sup> APRIL 2015 TO 31<sup>ST</sup> MARCH 2016

|                             | <b>2015</b><br><b>£</b> | <b>2016</b><br><b>£</b> |
|-----------------------------|-------------------------|-------------------------|
| 1. Balance brought forward  | 111,068                 | 118,930                 |
| 2. Annual precept           | 78,775                  | 80,775                  |
| 3. Total other receipts     | 23,331                  | 46,485                  |
| 4. Staff costs              | 16,912                  | 22,124                  |
| 5. Loan                     | Nil                     | Nil                     |
| 6. Total other payments     | 77,332                  | 86,855                  |
| 7. Balances c/fwd           | 118,930                 | 137,211                 |
| 8. Total cash & investments | 118,930                 | 137,211                 |
| 9. Total fixed assets       | 554,178                 | 547,223                 |

# FOUR MARKS PARISH COUNCIL

## RECEIPTS AND PAYMENTS

1<sup>ST</sup> APRIL 2015 TO 31<sup>ST</sup> MARCH 2016

Balance Brought Forward from 31<sup>st</sup> March 2015

|                                |                     |
|--------------------------------|---------------------|
| Current account                | £ 27,234.65         |
| Deposit account                | £ 52,296.03         |
| Benian Trust                   | £ 2,373.73          |
|                                | £ 37,025.25         |
|                                | <hr/>               |
|                                | £ 118,929.66        |
| <b>Total receipts</b>          | <b>£ 127,259.96</b> |
|                                | <hr/>               |
|                                | £ 246,189.62        |
| <b>LESS Total payments</b>     | <b>£ 108,978.91</b> |
|                                | <hr/>               |
| <b>Balance carried forward</b> | <b>£ 137,210.71</b> |
|                                | <hr/><br>=====      |

Reconciliation at close of business on 31<sup>st</sup> March 2016

|                        |                    |
|------------------------|--------------------|
| <b>Current account</b> | <b>£ 42,866.79</b> |
| <b>Deposit account</b> | <b>£ 59,092.84</b> |
| <b>Benian Trust</b>    | <b>£ .30</b>       |
|                        | <b>£ 37,302.94</b> |

**LESS** cheques drawn but not presented at close of business on 31<sup>st</sup> March 2016:-

|  |              |
|--|--------------|
| 1772 £30.00, 1778 £250.00, 1779 £130.00, 1780 £12.00,<br>1783 £180.00, 1787 £335.22, 1788 £30.20, 1789 £11.33,<br>1790 £336.42, 1791 £402.71, 1792 £334.18 | £ (2,052.16) |
|--|--------------|

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**£ 137,210.71**  
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# FOUR MARKS PARISH COUNCIL

## BREAKDOWN OF RECEIPTS

1<sup>ST</sup> APRIL 2015 TO 31<sup>ST</sup> MARCH 2016

| DETAIL  | 2014/2015<br>£    | 2015/2016<br>£    |
|---|-------------------|-------------------|
| Burial Ground (1)                                     | 1,650.00          | 3,560.00          |
| Lettings and affiliation fees for sports pavilion (2) | 2,472.00          | 2,103.00          |
| Funds received by Allotments Committee                | 2,284.00          | 2,419.20          |
| Electricity Wayleave                                  | 70.00             | 72.00             |
| Medstead Parish Council (NP Reimbursement)            | 186.58            | 0                 |
| SLCC Branch Meeting costs reimbursement               | 61.40             | 0                 |
| VAT Recovered (3)                                     | 4070.00           | 8,184.00          |
| Donations (4)   | 5755              | 1,250.00          |
| Grants/Developers Contributions (4)                   | -                 | 13,199.00         |
| Funds for Defibrillator Maintenance                   | 190               | 0                 |
| Sale of mowers and machinery                          | 5,000             | 0                 |
| Council Tax Support Grant                             | 1,225.31          | 1,225.31          |
| Tennis Courts Fund (5)                                | 0                 | 7,712.00          |
| Village Hall Trust for Fencing emergency repairs      | 0                 | 600.00            |
| TSB Bank compensation payment for delays              |                   | 232.00            |
| Insurance refund due to removal of skate park         | 0                 | 39.95             |
| Angling Club, reimbursement of material costs         | 0                 | 235.90            |
| Neighbourhood Plan Grants received (4)                | 0                 | 5,290.00          |
| <b>Sub-Total</b>                                      | <b>22,964.29</b>  | <b>46,122.36</b>  |
| Interest Received                                     | 366.68            | 363.00            |
| <b>Sub-Total **</b>                                   | <b>23,330.97</b>  | <b>46,485.63</b>  |
| <b>PRECEPT ***</b>                                    | <b>78,774.69</b>  | <b>80,775.00</b>  |
| <b>TOTAL INCOME</b>                                   | <b>102,105.66</b> | <b>127,259.96</b> |

### Notes:

#### 15% Variation:

1. Increase in burials than in the last financial year
2. Less income in hirings and no increase in fees
3. VAT relates to turnover and is as per VAT Return
4. Less donations but increase in grants and developers contributions
5. Tennis Courts funds transferred from Village Hall Trust

(\*\*) 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 2015 TO 31<sup>ST</sup> MARCH 2016

| Description                     | 2014/2015            | 2015/2016             |
|---------------------------------|----------------------|-----------------------|
|                                 | £                    | £                     |
| <b>Expenses</b>                 | <b><u>94,244</u></b> | <b><u>108,979</u></b> |
| <b>Staff Costs</b>              | <b><u>16,912</u></b> | <b><u>22,125</u></b>  |
| Administration                  | 2,230                | 2,301                 |
| Legal & Professional Fees       | 0                    | 3,545                 |
| Election provision              | 0                    | 120                   |
| Utilities                       | 4,124                | 5,658                 |
| Building Repairs                | 3,350                | 12,987                |
| Oak Green*                      | -                    | 3,645                 |
| Insurance                       | 5,148                | 4,911                 |
| Grants & Donations              | 1,600                | 1,600                 |
| Grants (Benian's Trust)         | 0                    | 834                   |
| Section 137                     | 700                  | 400                   |
| Old Pavilion/Uplands Lane       | 16,291               | 0                     |
| Village Hall Hire               | 191                  | 150                   |
| Subscriptions                   | 944                  | 956                   |
| Audit Commission & Audit fees   | 855                  | 765                   |
| Publications & Training         | 103                  | 415                   |
| Open Space:                     | 19,557               | 37,363                |
| Allotments                      | 1,433                | 2,841                 |
| Open Space Held Funds           | 1,299                | 1,860                 |
| Open Space – Materials          | 0                    | 17,603                |
| Open Space - Maintenance        | 9,990                | 14,005                |
| Oak Green*                      | 5,400                | -                     |
| Playground**                    | 1,435                | -                     |
| Cemetery                        | -                    | 295                   |
| Footpaths                       | -                    | 759                   |
| Maintenance contracts & mower * | 2,046                | 0                     |
| Reserves                        | 1,200                | 0                     |
| Neighbourhood Plan              | 5,354                | 3,177                 |
| Capital Expenditure             | 5,425                | 1,617                 |
| VAT                             | 8,214                | 10,055                |
| <b>Sub total other payments</b> | <b>77,332</b>        | <b>86,854</b>         |

**Notes:**

*15% variation:*

*If all the above items are taken into account, the average sub-total difference is 34.78% on 2015/2016 expenditure. However once the receipts are taken into account, which includes donations, grants and developers contributions of £14,449, then the percentage difference on last year's accounts is just under the 15% variation at 14.90%.*

*The anomalies in the accounts for 2015/16 against 2014/15 are briefly explained below:*

- 1. Legal & Professional fees, unbudgeted, due to legal advice sought with reference to numerous FOI requests and complaints from one persistent aggravator.*
- 2. Building repairs. This is not an increase of 128% but a change in budget heading, due to new accounts system in place this financial year. Oak Green is incorporated under this heading for this financial year.*
- 3. One grant paid out from the Benian's Trust, and one repayment of funds held to the Scouts*
- 4. Open Space, new equipment purchased mostly by grants and developers' contributions, increase is also due to change in budget heading, due to new accounts system in place this financial year. Playground is incorporated under Open Space Maintenance. Oak Green under Building Repairs as noted in point 2.*
- 5. 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.*
- 6. Open Space Funds – this is funding that is ring fenced for maintenance work on specific projects,*
- 7. VAT is based on invoicing.*

# FOUR MARKS PARISH COUNCIL

## SUPPORTING STATEMENTS

1<sup>ST</sup> APRIL 2015 TO 31<sup>ST</sup> MARCH 2016

### 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 skate park equipment has been removed and a new area of outdoor gym equipment has been added.

#### **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 2014/15 | <u>£ 8,519.45</u> |
| Scrub clearance             | <u>£ 520.00</u>   |
| <b>Balance C Fwd</b>        | <b>£ 7,999.45</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 2014/15    | <u>£11,105.10</u> |
| Coppicing work and maintenance | <u>£ 1,340.00</u> |
| <b>Balance C Fwd</b>           | <b>£ 9,765.10</b> |

#### **Allotments**

The Allotment Committee manage their own fund, but the funds are administered by the Parish Council. The land was transferred to the Parish Council by the developer in 2016.

|                               |                   |
|-------------------------------|-------------------|
| Balance Bt Fwd from 2014/2015 | <u>£ 2,857.39</u> |
| Receipts from plot-holders    | <u>£ 2,419.20</u> |
| Expenditure payments          | <u>£ 3,053.43</u> |
| <b>Balance C Fwd</b>          | <b>£ 2,223.16</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.

# FOUR MARKS PARISH COUNCIL

## SUPPORTING STATEMENTS

(Continued)

1<sup>ST</sup> APRIL 2015 TO 31<sup>ST</sup> MARCH 2016

### **Defibrillator Maintenance Fund**

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

**Tennis Courts.** The management of the Tennis Courts was handed over to the Parish Council from the Village Hall Trust together with the funds held of £6,712.11. An additional fund of £1,000 has subsequently been received from the Tennis Club. This money is ring-fenced for tennis court maintenance. Total held as at 31/3/16 is **£7,712.11**

### **2. LEASES:**

This Council currently 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. There are currently negotiations taking place to take ownership of the land.

### **3. LOANS:**

This Council currently has no loans registered.

### **4. DEBTORS:**

HM Revenue and Customs – 2014/2015 VAT refund due of £10,055.

### **5. SECTION 137 PAYMENTS:**

|                    |                        |
|--------------------|------------------------|
| Streetwatch        | £ 250.00               |
| CPRE Grant         | £ 50.00                |
| Homestart WeyWater | £ 100.00               |
|                    | <b><u>£ 400.00</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 £1600.00 although this is not covered 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 Facilities, the money to be used in the best view possible in the view of the 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 2016 is £37,303.24, the amount of £1,660.66 raised by the Scouts, held by the Parish Council for any expenditure relating to the this project, has



now been spent on Planning Application fees. A separate balance sheet is included in this report. (Appendix 2)

**9. COMMENTS RE FINAL BALANCES HELD:**

Of the total funds held of **£137,210.71**, ring fenced money amounts to **£30,886.05** leaving Council funds of **£68,193.29**

Reserves are now also being held for improvements to the Benian's Pavilion, the next stage on progressing the Youth centre project, refurbishments to Oak Green, Election provision and re-fencing the tennis courts.

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**Sarah Goudie, RFO/Clerk**

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**Cllr Janet Foster (Chairman)**

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**Date signed**

**FOUR MARKS PARISH COUNCIL**  
**SUPPORTING STATEMENTS**  
**1<sup>ST</sup> APRIL 2015 TO 31<sup>ST</sup> MARCH 2016**

**APPENDIX 1**

**FOUR MARKS ASSETS**

| <b>Description</b>                                 | <b>Value at 2014</b><br>Ins. paid 2013 | <b>Value at 2015</b><br>Ins. paid 2014 | <b>Value at 2016</b><br>Ins. paid 2015 |
|--|--|--|--|
| Benians Pavilion                                   | £419,768.00                            | £419,768.00                            | £419,768.00                            |
| Old Pavilion/ Garage *                             | £73,671.00                             |  |  |
| Office Contents (including laptop & printer)       | £3,000.00                              | £3,000.00                              | £2,222.33                              |
| General Contents (pavilion and stock)              | £7,436.00                              | £7,436.00                              | £4,868.00                              |
| Playground equipment                               | £75,700.00                             | £75,900.00                             | £66,608.80                             |
| Gates, fences, notice boards, new benches and bins | £4,677.00                              | £5,677.00                              | £7,394.50                              |
| Oak Green  | £10,609.00                             | £11,009.00                             | £11,257.40                             |
| Bus shelters                                       | £16,888.00                             | £16,888.00                             | £16,888.00                             |
| Mowers & Machinery **                              | £12,596.00                             | -                                      | -                                      |
| Speed Limit Repeater Signs                         | -                                      | £7,000.00                              | £1                                     |
| Defibrillators                                     | -                                      | £5,000.00                              | £5,000.00                              |
| War Memorial                                       | -                                      | £2,500.00                              | £1                                     |
|  | <b>£624,345.00</b>                     | <b>£554,178.00</b>                     | <b>534,009.03</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 2015 TO 31<sup>ST</sup> MARCH 2016**

**APPENDIX 2**

**BENIAN'S TRUST ACCOUNT**

**Balance brought forward from 31<sup>ST</sup> March 2015**

|                                   |                    |                   |
|-----------------------------------|--------------------|-------------------|
| Lloyds TSB                        | £ 2,373.73         |                   |
| National Savings                  | £ <u>36,025.25</u> |                   |
|                                   |                    | £39,398.98        |
| <b>Income – Interest</b>          |                    |                   |
| Lloyds TSB                        | £ .30              |                   |
| National Savings                  | £ <u>277.69</u>    |                   |
|                                   |                    | £ 277.99          |
| <b>Expenditure – Grant</b>        |                    |                   |
| Bowls Club                        | £ 700.00           | £ (700.00)        |
| <b>Repayment – Scouts Project</b> |                    |                   |
| Planning Fees                     | £ 1,540.00         |                   |
| Balance paid                      | £ 133.73           |                   |
|                                   |                    | £(1,673.73)       |
| <b>Balance carried forward:</b>   |                    | <b>£37,303.24</b> |

**Represented by:**

|                  |            |                          |
|------------------|------------|--------------------------|
| Lloyds TSB       | £ .30      |                          |
| National Savings | £37,302.94 |                          |
|                  |            | <b>£<u>37,303.24</u></b> |