



FOUR MARKS PARISH COUNCIL

**ACCOUNTS FOR YEAR ENDED
31ST MARCH 2021**

**Sarah Goudie
Responsible Financial Officer**



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN

YEAR ENDED 31ST MARCH 2021

	Year ended 31 March 2020 £	Year ended 31 March 2021 £
1. Balances brought forward	185,032	208,959
2. Annual precept	113,200	128,000
3. Total other receipts	62,129	63,011
4. Staff costs	33,815	40,023
5. Loan	0	0
6. Total other payments	117,588	116,898
7. Balances carried forward	208,959	243,049
8. Total cash & investments	208,959	243,049
9. Total fixed assets	661,779	684,567
10. Total Borrowings	0	0



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2021

SUMMARY RECEIPTS AND PAYMENTS

Last Year Ended
31st March 2020

Current Year Ended
31st March 2021

Operating Income		
113,595.00	Administration	128,080.00
1,223.31	Other	562.68
3,780.32	Open Spaces	1,058.32
4,000.00	Benians Pavilion	4,000.00
2,093.28	Oak Green Parade	0.00
1,934.00	Events	246.00
5,427.00	Recreation Ground	7,185.92
25,690.00	Swelling Hill Pond	0.00
5,400.00	Cemetery	6,180.00
2,475.75	Allotments	2,500.50
1,369.00	Festival Committee	0.00
0.00	S106 Developers Contributions	17,187.00
8,341.11	VAT	24,010.28
175,328.77		Total Receipts
		191,010.70



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2021 (Continued) SUMMARY RECEIPTS AND PAYMENTS

Last Year Ended
31st March 2020

Current Year Ended
31st March 2021

	Running Costs	
47,152.01	Administration	52,434.39
244.88	Parish Office	0.00
2,317.68	Other	1,642.31
21,304.50	Open Spaces	19,969.94
8,676.85	Benians Pavilion	6,008.90
0.00	Kingswood Copse	4,100.00
640.00	Badger Close	5,480.00
7,953.31	Oak Green Parade	7,676.41
0.00	Tennis Courts	1,400.00
145.66	Bowls Club	187.78
745.54	Events	669.49
16,106.90	Recreation Ground	15,147.46
23,890.00	Swelling Hill Pond	1,015.00
135.00	Lymington Bottom Green	156.00
3,385.00	Cemetery	3,821.70
2,507.10	Allotments	2,567.80
0.00	Community Buildings Project	1,257.40
0.00	S106 Developers Contributions	17,187.50
16,197.77	VAT	16,198.47
151,402.20		Total Payments
		156,920.55



FOUR MARKS PARISH COUNCIL
ANNUAL RETURN - YEAR ENDED 31ST MARCH 2021

BANK – CASH & INVESTMENT RECONCILIATION

		Account Description	Balance
Bank Statement Balances			
1	31/03/2021	Unity Trust Bank	42,576.21
2	30/09/2019	TSB Deposit Account (CLOSED)	0.00
3	31/03/2021	CCLA Deposit Fund	161,596.00
4	31/01/2021	Benian Trust National Savings	38,556.75
5	03/12/2018	TSB Current Account (CLOSED)	0.00
6	31/01/2021	Lloyds Bank Credit Card	0.00
			242,728.96
<u>Receipts not on Bank Statement</u>			
1	26/03/2021	000028	320.00
			320.00
Closing Balance			243,048.96
<u>All Cash & Bank Accounts</u>			
1		Unity Trust Bank	42,896.21
2		TSB Deposit A/C - closed	0.00
3		CCLA Deposit Fund	161,596.00
4		Benians Trust Fund - NS&I	38,556.75
5		TSB Bank Plc - closed	0.00
6		Lloyds Bank Credit Card	0.00
		Other Cash & Bank Balances	0.00
Total Cash & Bank Balances			243,048.96



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2021

EXPLANATION OF VARIANCES

Section 2	Year ended 31 st March 2020 £	Year ended 31 st March 2021 £	Variance £	Variance %	Explanation of variance +/- 15%
Box 2 Annual Precept [Page 7]	113,200	128,000	14,800	13.07%	
Box 3 Total other receipts [Page 7]	62,129	63,011	882	1.42%	
Box 4 Staff costs [Page 8]	33,815	40,023	6208	18.36%	See page 7
Box 5 Loan interest/capital repayments [Page 12]	0	0	0	0	N/A
Box 6 Total other payments [page 8-9]	117,588	116,898	-690	0.59%	
Box 9 Fixed and Long term assets [page 15]	661,779	684,567	22,798	3.44%	
Box 10 Borrowings [Page 12]	0	0	0	0	N/A
Explanation for high reserves	N/A				



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2021

BREAKDOWN OF RECEIPTS

	Year ended 31 st March 2020	Year ended 31 st March 2021
	£	£
Receipts detail		
Cemetery Fees	5,400	5,930
Grants (1)	4,882	1,702
Developers Contributions (2)	30,427	23,907
Sports Pavilion Income	4,000	4,000
Sports Pitches/ground hire (3)	2,209	0
Allotment income (EMR)	2,476	2,501
Wayleave	72	72
Reimbursements (4)	395	80
Entry Fees – Events (5)	1,334	246
Precept	113,200	128,000
Bank interest/dividend (6)	1,223	563
VAT reclaimed (7)	8,341	24,010
Rounding	1	0
Total Receipts	175,329	191,011

+/- 15% Explanation of variances

Notes:

1. Less grants applied for
2. Fewer projects and application scheme suspended
3. No hire fees charged due to national pandemic (Coronavirus COVID 19 - CV19)
4. Only one reimbursement, received for damage to Council property
5. Event cancelled, replaced with on-line event (reason: CV19)
6. All interest and dividend payments reduced due to current financial climate (reason: CV19)
7. VAT, recovered quarterly, as per expenditure



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2021

BREAKDOWN OF EXPENDITURE

	Year ended 31 st March 2020	Year ended 31 st March 2021
	£	£
Payments detail		
STAFF COSTS (Box 4) (1)	33,815	40,023
OTHER PAYMENTS (Box 6)		
Mileage & Travel (2)	802	395
Chairman's allowance	26	30
Bank charges (3)	190	159
Administration – general (4)	3,113	1,908
Village Hall Hire (5)	332	18
Subscriptions (6)	1,233	1,445
Audit charges	1,005	1,080
Training & Publications (7)	1,133	445
Insurance	2,204	2,248
Election costs (8)	120	0
Legal & Professional fees (9)	350	40
Event expenses (10)	746	286
Utilities (11)	8,427	10,419
General – labour, servicing & materials	5,194	5,197
Open Spaces – labour, servicing & materials	43,670	44,094
Allotments expenses (EMR)	2,233	1,894
Developer contributions expenditure	25,427	23,908
Community Building Fund (EMR) (12)	0	1,257
Grants & Donations – (13)	2,867	4,233
Neighbourhood plan (14)	567	172
Capital expenditure (15)	1,750	1,470
VAT on payments (16)	16,198	16,198
Rounding	0	2
Total payments	151,402	156,921



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2021

BREAKDOWN OF EXPENDITURE (Continued)

+/- 15% Explanation of variances

Notes:

1. The costs have increased by 18.36% due to employment of assistant clerk
2. Less mileage costs incurred to no travel for meetings/training, staff working from home (CV19)
3. More payments made by bank transfer, less charges for cash/cheques
4. Less administration expenditure overall (CV19)
5. Meetings held remotely, therefore minimal room hire (CV19)
6. Increase in subscription charges and additional subscription (ICCM and Parish On line digital mapping)
7. Minimal training costs due to move to on line training (CV19)#
8. No election in this financial year
9. Reduction in legal requirements
10. Cancellation of main event
11. Increased charges and additional bins and emptying
12. Consultancy and fee costs incurred as project moves forward
13. Increase in amount of grants awarded due to CV19
14. Insurance costs only this year
15. Fewer capital items purchased
16. VAT is based on invoicing



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS

YEAR ENDED 31ST MARCH 2021

1. EARMARKED / RING-FENCED RESERVES: 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.

- **Open space known as 'Kingswood Rise Coppiced area'.**

This area was acquired in 2002 from developers together with a 'ring fenced' monetary contribution to cover 10 years maintenance, these funds are held in the earmarked reserves. This year saw a transfer back into the fund from General Reserves.

Balance B/F	£ 2014.70
General maintenance	<u>£ (450.00)</u>
Balance C/F	<u>£ 1564.70</u>

- **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 acquired in 2005 from developers, together with a 'ring fenced' monetary contribution to cover 10 years maintenance, these funds are held in the earmarked reserves.

Balance B/F	£ 4575.10
General maintenance	<u>£ (980.00)</u>
Balance C/F	<u>£ 3595.10</u>

- **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 B/F	£ 2751.80
Receipts	£ 2500.50
Expenditure payments	<u>£(2567.80)</u>
Balance C/F	<u>£ 2684.50</u>

- **Bus shelter maintenance fund**

Four bus shelters were replaced using Developers Contributions, Transport allocation. HCC gave the Parish Council a grant of £2,000 to be ring fenced for maintenance. The funds are held in the earmarked reserves.

Balance B/F	£ 846.83
Maintenance	<u>£ 0</u>
Balance C/F	<u>£ 846.83</u>



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS (Continued) YEAR ENDED 31ST MARCH 2021

- **Tennis Courts.**

The land ownership and management of the Tennis Courts was handed over to the Parish Council in 2016 from the Village Hall Trust. The tennis club pay an annual rental of £1,000 which is held in the earmarked reserve and used for maintenance.

Balance B/F	£ <u>4571.63</u>
Receipts	£ <u>0</u>
Payments	£ <u>(1400.00)</u>
Balance C/F	£ <u>3171.63</u>

2. EARMARKED / RING-FENCED RESERVES: OTHER

- **BENIANS TRUST FUND**

This Trust was set up in 1984 as a result of a bequest to this Council by Mr Bernard Arthur Benians '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 or a trust and therefore the funds are deemed to be 'ring fenced money' and therefore held as an Earmarked Reserve by the Parish Council according to the 2008 audit.

Total held as at 31st March 2021 is **£38,556.75**. The funds are now held in one account, the. A separate balance sheet is included in this report. (Appendix 2)

- **BARRY SEWARD MEMORIAL FUND**

The amount of £1,000 was left in trust to provide a circular bench around a designated tree at the Recreation Ground when the tree is mature.

- **DEFIBRILLATOR FUND**

An amount of £190 was left in trust for maintenance to the village's defibrillators, being the balance left over after the purchase.

- **COMMUNITY BUILDING FUND**

A reserve fund is being accumulated and ring fenced for the provision of a new community facility. The amount of £22,000 was transferred into the account from General Reserves during this financial year. The total funds currently held for this project are £64,380. Once the project progresses, a separate accounting schedule will be provided at the end of each financial year until completion.



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS (Continued) YEAR ENDED 31ST MARCH 2021

- **ELECTION PROVISION**

An amount of £3,380.40 is currently earmarked in the event the Council has to hold a local Election. There were no elections called in this financial year, so the amount remains as at the end of 31st March 2021.
 - **FOUR MARKS YOUTH CLUB FUND**

The amount of £9561.79 was transferred into the Parish Council's earmarked reserves, in the previous financial year to be ring fenced for the future provision of a youth club or facility. Any expenditure must be approved by the former Youth Club committee members.
 - **FESTIVAL COMMITTEE FUND**

The amount of £1950.64 was transferred into the Parish Council's earmarked reserves, in this financial year, to be ring fenced for specifically identified village projects. Any expenditure must be approved by the former members of the Festival Committee. The Festival Committee were awarded £1,369.00 in District Councillor grants towards two ongoing projects, village gateway signs and information board at Swelling Hill Pond, the fund has now increased to £3,319.64.
 - **PLAYGROUND MAINTENANCE FUND**

The amount of £10,000 is currently earmarked for the potential maintenance or replacement of existing playground equipment, some of which is now 10 years old. The amount of £2750 was spent this year and replaced with unspent allocated budget.
- 3. LEASES:**
The Parish 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, and designation to Village Green status is currently still under consultation.
- 4. LOAN INTEREST/CAPITAL REPAYMENTS/BORROWINGS:**
The Parish Council currently has no loans, capital repayments or borrowings.
- 5. DEBTORS:**
VAT is now reclaimed quarterly, hence there is only the final quarter VAT reimbursement outstanding of £2,136.92.
- 6. AGENCY WORK/CONTINGENT LIABILITES:**
No agency work was carried out in the financial year. The Parish Council currently hold no contingent liabilities.



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS (Continued) YEAR ENDED 31ST MARCH 2021

7. SECTION 137 PAYMENTS:

The Parish Council, following the local elections in May, qualify for the General Power of Competence, which was adopted at the Annual Meeting of the Full Council on 15th May 2019, Minute 19.74. Therefore, there is no longer a requirement to list payments made under the LGA 1972 Section 137 allowance for expenditure for purposes not otherwise authorised.

8. DEVELOPER CONTRIBUTION EXPENDITURE

Project	Receipts	Payments
Recreation Ground:		
Children's play area – replacement equipment	£ 6,720	£ 6,720
Skate Park Equipment	£17,188	£17,188

This year the Parish Council carried out two projects using S106 developers' contributions. The first was the replacement of two items of playground equipment, the second was the installation of a new piece of skate board equipment, a half pipe, completed at the end of last financial year, but invoiced in this financial year.

The second phase of the Swelling Hill Pond project, which could not be completed in the financial year, but it is hoped will continue this year, there is currently an allocated amount of £5000 of funds that have been received and earmarked for this work.

9. GRANTS RECEIVED AND GRANTS AWARDED

Grants Received in 2020/2021

District Councillor	£490.00	Tree planting and wildflower seeds
District Councillor	£465.78	Circular picnic bench in children's play Area (to replaced vandalised bench)
District Councillor	£496.00	New bench at A31/Telegraph Lane (1)
County Councillor	£250.00	Shrub planting at the Cemetery (2)

£1,701.78

1. Currently awaiting manufacture, delivery and installation, so will be spent in next financial year.
2. Ongoing planting project, will be spent in next financial year



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS (Continued) YEAR ENDED 31ST MARCH 2021

Grants Awarded in 2020/2021

Village Hall Committee	£2,000
Citizens Advice	£1,000
Homestart Hampshire	£ 750
CPRE Hampshire	£ 100
Help for Heroes	<u>£ 383</u>
	<u>£4,233</u>

10. RESERVE BALANCES IN SUMMARY:

Of the total funds held of **£243,048.96**;

- **£38,556.75** is held in the Benians Trust
- **£116,940.59** is held in earmarked reserves, or 'ring fenced' reserves
- **£53,461.47** is currently held in General Reserves
- **£34,090.15** is balance at year end net receipts over payments

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Sarah Goudie, Responsible Financial Officer

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Date signed

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Cllr Janet Foster (Chairman)

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Minute Reference



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS

YEAR ENDED 31ST MARCH 2021

APPENDIX 1

FOUR MARKS FIXED ASSETS

Description	Value at 31 March 2020	Value at 31 March 2021
Benians Pavilion	£419,768.00	£419,768.00
Office and General Contents (including IT equipment)	£2,940.97	£3,269.29
Recreation Ground ⁽¹⁾	£189,657.44	£211,187.72
Gates, fences, notice boards, new benches and bins	£11,470.86	£12,400.02
Oak Green	£10,792.35	£10,792.35
Bus shelters	£22,147.32	£22,147.32
Speed Limit Repeater Signs	£1.00	£1.00
Defibrillators	£5,000.00	£5,000.00
War Memorial	£1.00	£1.00
	£661,778.94	£684,566.70

+/- 15% Explanation of variances:

1. Increase in equipment at Recreation Ground



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS

YEAR ENDED 31ST MARCH 2021

APPENDIX 2

BERNARD BENIANS TRUST ACCOUNT

DETAIL	Year ended 31 st March 2020	Year ended 31 st March 2021
Balance brought forward	£37,977.33	£38,281.15
Add total receipts (1)	£303.82	£275.60
Subtotal	£38,281.15	£38,556.75
Less expenditure	0	0
Balance carried forward	£38 281.15	£38,556.75