



FOUR MARKS PARISH COUNCIL

**ACCOUNTS FOR YEAR ENDED
31ST MARCH 2022**

**Sarah Goudie
Responsible Financial Officer**



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN

YEAR ENDED 31ST MARCH 2022

	Year ended 31 March 2021 £	Year ended 31 March 2022 £
1. Balances brought forward	208,959	243,049
2. Annual precept	128,000	133,780
3. Total other receipts	63,011	37,827
4. Staff costs	40,023	49,094
5. Loan	0	0
6. Total other payments	116,898	114,771
7. Balances carried forward	243,049	250,791
8. Total cash & investments	243,049	250,791
9. Total fixed assets	684,567	692,898
10. Total Borrowings	0	0



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2022

SUMMARY RECEIPTS AND PAYMENTS

Last Year Ended
31st March 2021

Current Year Ended
31st March 2022

	Operating Income	
128,080.00	Administration	133,895.00
562.68	Other	131.95
1,058.32	Open Spaces	6,857.27
4,000.00	Benians Pavilion	4,000.00
246.00	Events	857.84
7,185.92	Recreation Ground	0
6,180.00	Cemetery	4,035.00
2,500.50	Allotments	2,965.55
0.00	Festival Committee	1,010.00
17,187.00	S106 Developers Contributions	0
0.00	Queens Platinum Jubilee	2,000.00
24,010.28	VAT	15,854.68
191,010.70		Total Receipts
		171,607.29



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2022 (Continued) SUMMARY RECEIPTS AND PAYMENTS

Last Year Ended
31st March 2021

Current Year Ended
31st March 2022

	Running Costs	
52,434.39	Administration	63,246.26
1,642.31	Other	1,439.86
19,969.94	Open Spaces	31,154.11
6,008.90	Benians Pavilion	6,374.48
4,100.00	Kingswood Copse	0
5,480.00	Badger Close	5,740.00
7,676.41	Oak Green Parade	7,381.68
1,400.00	Tennis Courts	270.00
187.78	Bowls Club	193.25
669.49	Events	852.90
15,147.46	Recreation Ground	21,410.69
1,015.00	Swelling Hill Pond	2,535.00
156.00	Lymington Bottom Green	45.00
3,821.70	Cemetery	1,715.00
2,567.80	Allotments	1,708.22
1,257.40	Community Buildings Project	2,746.49
17,187.50	S106 Developers Contributions	0
0	Queens Platinum Jubilee	1,846.50
16,198.47	VAT	15,205.59
156,920.55		Total Payments
		163,865.03



FOUR MARKS PARISH COUNCIL
ANNUAL RETURN - YEAR ENDED 31ST MARCH 2022
BANK – CASH & INVESTMENT RECONCILIATION

Confirmed Bank & Investment Balances

Bank Statement Balances

31/03/2022	Unity Trust Bank	20,506.52
31/03/2022	CCLA Deposit Fund	191,724.09
31/01/2022	Benian Trust National Savings	38,560.61
28/02/2022	Lloyds Bank Credit Card	0.00

250,791.22

All Cash & Bank Accounts

1	Unity Trust Bank	20,506.52
3	CCLA Deposit Fund	191,724.09
4	Benians Trust Fund - NS&I	38,560.61
6	Lloyds Bank Credit Card	0.00
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	250,791.22



FOUR MARKS PARISH COUNCIL
ANNUAL RETURN - YEAR ENDED 31ST MARCH 2022
EXPLANATION OF VARIANCES

Section 2	Year ended 31st March 2021 £	Year ended 31st March 2022 £	Variance £	Variance %	Explanation of variance +/- 15%
Box 2 Annual Precept [Page 7]	128,000	133,780	5,780	4.52%	
Box 3 Total other receipts [Page 7]	63,011	37,827	-25,184	39.97%	See page 7
Box 4 Staff costs [Page 8]	40,023	49,094	9,071	22.66%	See page 9
Box 5 Loan interest/capital repayments [Page 12]	0	0	0	0	N/A
Box 6 Total other payments [page 8-9]	116,898	114,771	2,127	1.82%	
Box 9 Fixed and Long term assets [page 15]	684,567	692,898	7,042	1.03%	
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 2022

BREAKDOWN OF RECEIPTS

	Year ended 31 st March 2021	Year ended 31 st March 2022
	£	£
Receipts detail		
Cemetery Fees (1)	5,930	3,035
Grants (2)	1,702	3,445
Developers Contributions (3)	23,907	2,000
Sports Pavilion Income	4,000	4,000
Sports Pitches/ground hire (4)	0	2,340
Allotment income (EMR)	2,501	2,966
Wayleave	72	72
Reimbursements (5)	80	115
Entry Fees – Events (6)	246	858
Precept	128,000	133,780
Bank interest/dividend (7)	563	132
Festival Committee (8)	0	1,010
Queens Platinum Jubilee (9)	0	2,000
VAT reclaimed (10)	24,010	15,855
Rounding	0	(1)
Total Receipts	191,011	171,607

+/- 15% Explanation of variances

Notes:

1. Fewer burials
2. Additional grants applied for and received
3. Only specified Developer Contributions can be applied for, still on hold from local authority
4. Sports rental was suspended during the Covid 19 pandemic (2020/2021)
5. Rate repayment
6. Event took place, previous year held as a virtual event.
7. Interests reduced due to global issues
8. Grants received
9. New event
10. VAT reclaimed based on annual expenditure



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2022

BREAKDOWN OF EXPENDITURE

	Year ended 31 st March 2021	Year ended 31 st March 2022
	£	£
Payments detail		
STAFF COSTS (Box 4) (1)	40,023	49,094
OTHER PAYMENTS (Box 6)		
Mileage & Travel	395	356
Chairman's allowance (2)	30	18
Bank charges	159	166
Administration – general	1,908	2,076
Village Hall Hire (3)	18	190
Subscriptions	1,445	1,380
Audit charges	1,080	1,088
Training & Publications (4)	445	925
Insurance (5)	2,248	1,867
Legal & Professional fees (6)	40	1,214
Event expenses (7)	286	853
Utilities (8)	10,419	7,186
General – labour, servicing & materials	5,197	4,713
Open Spaces – labour, servicing & materials (9)	44,094	59,484
Allotments expenses (EMR)	1,894	1,803
Developer contributions expenditure (10)	23,908	3,735
Allotment maintenance (11)	0	1,086
Community Building Fund (EMR) (12)	1,257	2,513
Grants & Donations –	4,233	4,707
Neighbourhood plan	172	172
Capital expenditure (13)	1,470	307
Grants received expenditure (14)	0	1,250
Queens Platinum Jubilee (15)	0	1,847
Water Fountain Rental (16)	0	631
VAT on payments (16)	16,198	15,206
Rounding	2	(2)
Total payments	156,921	163,865



FOUR MARKS PARISH COUNCIL

ANNUAL RETURN - YEAR ENDED 31ST MARCH 2022

BREAKDOWN OF EXPENDITURE (Continued)

+/- 15% Explanation of variances

Notes:

1. The costs have increased by 22.66% due to increased hours of assistant clerk and pension increase
2. Less expenditure
3. Move from virtual back to in person meetings.
4. Additional training and qualification costs for assistant clerk
5. New three year agreement with new provider, reduction in cost
6. Additional legal requirement following Section 26 notice served on lease agreement
7. Event took place this year, as opposed to virtual event the previous year
8. Water rate reimbursement and less usage in first half of year
9. New security lighting and floodlighting for MUGA, and increase in tree maintenance works
10. Reduced spending, only 2 projects carried out this year. Unable to access S106 contributions.
11. Tree maintenance and new boundary fencing
12. Consultancy and fee costs incurred as project moves forward
13. Fewer capital items purchased
14. Expenditure from grants received, Cemetery Planting project
15. QPJ Event expenditure, from ring fenced funds
16. Rental charges for Water Fountain
17. VAT is based on invoicing



FOUR MARKS PARISH COUNCIL

EARMARKED RESERVES

YEAR ENDED 31ST MARCH 2022

Earmarked reserve accounts	Opening balance	Net transfers	Closing Balance
	£	£	£
Benians Trust Fund	38,556.75	3.86	38,560.61
Kingswood Copse	1,564.70		1,564.70
Badger Close	3,595.10	-1,190.00	2,405.10
Bus Shelters	846.83		846.83
Barry Seward Memorial Tree Fund	1,000.00		1,000.00
Defibrillator Fund	190.00	-135.00	55.00
<i>Allotments</i>	<i>2,684.50</i>	<i>1,257.33</i>	<i>3,941.83</i>
Tennis Courts	3,171.63	1,000.00	4,171.63
Community Building Fund	64,380.00	12,487.00	76,867.00
Election Provision	3,380.40		3,380.40
FM Youth Club Fund	9,561.79		9,561.79
Festival Committee	3,319.64	1,010.00	4,329.64
Playground Maintenance	10,000.00		10,000.00
Tree maintenance/planting	3,500.00		3,500.00
Legal Fees	3,960.00		3,960.00
S106 monies received – pending expenditure	5,000.00	-1,685.00	3,315.00
Grant money received – pending expenditure	786.00	-746.13	39.87
Queens Platinum Jubilee	0	167.50	167.50
TOTALS	155,497.34	12,169.56	167,666.90



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS

YEAR ENDED 31ST MARCH 2022

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, although the original funds have now been spent, general reserves are transferred as necessary. There were no transactions in this financial year.

Balance B/F	£ 1564.70
General maintenance	<u>0</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	£ 3595.10
General maintenance	<u>£(1190.00)</u>
Balance C/F	<u>£ 2405.10</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	£ 2684.50
Receipts	£ 2965.55
Expenditure payments	<u>£(1708.22)</u>
Balance C/F	<u>£ 3941.83</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 2022

- **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>3171.63</u>
Receipts	£ <u>1000.00</u>
Payments	£ <u> 0</u>
Balance C/F	£ <u>4171.63</u>

2. EARMARKED / RING-FENCED RESERVES: OTHER

- **BENIANS TRUST FUND**

This Trust was set up in 1984 because 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 2022 is **£38,560.61**. The funds are now held in one account. 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. This year £135.00 of maintenance costs were taken from the ring fenced reserves, leaving a balance of £55.00 for any future costs.

- **COMMUNITY BUILDING FUND**

A reserve fund is being accumulated and ring fenced for the provision of a new community facility. £12,487 unspent 2021/2022 budget allocation was transferred to the EMR at the end of the financial year. The total funds currently held for this project are £76,867. As 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 2022

▪ ELECTION PROVISION

An amount of £3,380.40 is currently earmarked in the event the Council must hold a local Election. There were no elections called in this financial year, so the amount remains as at the end of 31st March 2022.

▪ 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 £1,010 in District Councillor grants this year towards two ongoing projects, village gateway signs and information board at Swelling Hill Pond, the fund has now increased to £4,419.

▪ 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.

▪ TREE MAINTENANCE/PLANTING

The Council have the amount of £3500 held in an earmarked reserve held for Tree Maintenance, carried forward from the previous year's budget surplus. These funds are being held for the three yearly detailed tree inspection, due to take place in 2022. All tree planting this year has been carried out using grant streams.

▪ LEGAL FEES

The Council are holding the amount of £3,960.00 for unbudgeted legal fees. This year's legal fees have not exceeded the budget allocation, so remains at £3960.00.

▪ S106 CONTRIBUTIONS PENDING

The amount of £3315.00 is held for ongoing improvements at Swelling Hill Pond, where part of the original £25,000 awarded has not been spent. The balance is earmarked for the completion of the project.

▪ GRANTS RECEIVED PENDING

The amount of £786.00 was being held for grants received and the projects had not been carried out by the previous financial year end. The cemetery planting and new bench has



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS (Continued) YEAR ENDED 31ST MARCH 2022

now taken place and been provided, leaving a balance of £39.87, which will be held to use in conjunction with a future grant project if required.

▪ QUEENS PLATINUM JUBILEE

This earmarked reserve has been set up for the working party of the Queens Platinum Jubilee, all income is held and spent through this earmarked reserve. These are not Council funds.

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 £1,482.83.

6. AGENCY WORK/CONTINGENT LIABILITIES:

No agency work was carried out in the financial year. The Parish Council currently hold no contingent liabilities.

7. SECTION 137 PAYMENTS:

The Parish Council, following the local elections in May 2019, 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
Footpath maps	£2000	£2050

This year the Parish Council carried out one project using specified S106 developers' contributions, to provide footpath signage and map boards. The project was jointly funded by S106 contributions, and an HCC grant stream*, see below.



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS (Continued) YEAR ENDED 31ST MARCH 2022

Swelling Hill Pond

£1685

£5000 was carried over from the last financial year and held in an EMR for the project. The second phase of the Swelling Hill Pond project is still awaiting completion, however as part of the improvement project, the refurbishment of the old Well took place. The balance of £3315 is still held in an EMR for the further works.

9. GRANTS RECEIVED AND GRANTS AWARDED

Grants Received in 2021/2022

District Councillor	£1000.00	Cemetery planting
HCC	£ 440.00	Footpath maps
District Councillor	£ 504.95	Replacement Defib cabinets
Four Marks News	£ 505.00	Replacement Defib cabinets
District Councillor	£ 995.00	Queens Canopy jubilee planting & plaque (1)

1. Expenditure to be shown in 2022/2023 accounts as the project had not been completed by 31st March 2022.

Grants Awarded in 2021/2022

Village Hall Committee	£2,500
Citizens Advice	£1,000
Homestart Hampshire	£ 250
CPRE Hampshire	£ 100
Victim Support	£ 50
Streetwatch	£ 250
Speedwatch	£ 87
HCC Archives	£ 30
Benians Committee	£ 440
	<u>£4,707</u>



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS (Continued) YEAR ENDED 31ST MARCH 2022

10. RESERVE BALANCES IN SUMMARY:

Of the total funds held of **£250,791.22**;

- **£38,560.61** is held in the Benians Trust
- **£129,106.29** is held in earmarked reserves, or 'ring fenced' reserves
- **£75,382.06** is currently held in General Reserves
- **£7,742.26** 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 2022

APPENDIX 1

FOUR MARKS FIXED ASSETS

Description	Value at 31 March 2021	Value at 31 March 2022
Benians Pavilion	£419,768.00	£419,768.00
Office and General Contents (including IT equipment)	£3,269.29	£4,621.06
Recreation Ground ⁽¹⁾	£211,187.72	£211,077.39
Gates, fences, notice boards, new benches and bins (other open spaces)	£12,400.02	£18,682.32
Oak Green	£10,792.35	£11,599.41
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
	£684,566.70	£692,897.50



FOUR MARKS PARISH COUNCIL

SUPPORTING STATEMENTS

YEAR ENDED 31ST MARCH 2022

APPENDIX 2

BERNARD BENIANS TRUST ACCOUNT

DETAIL	Year ended 31 st March 2021	Year ended 31 st March 2021
Balance brought forward	£38,281.15	£38,556.75
Add total receipts	£275.60	£3.86
Subtotal	£38,556.75	£38,560.61
Less expenditure	0	0
Balance carried forward	£38,556.75	£38,560.61