

**CUMNOR PARISH COUNCIL
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

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CUMNOR PARISH COUNCIL
Income & Expenditure Account for the year ended 31 March 2022

		2022	2021
	Notes	£	£
INCOME			
Precept		98,000	98,000
Grants	11	0	0
Burial ground income		1,021	427
Other sales income		0	0
Bank deposit interest		59	98
Environment income		2,144	2,144
Insurance claims		0	2,212
Agency services refunds		0	0
Payment towards insurance - FRPMC		0	0
		<u>101,224</u>	<u>102,880</u>
EXPENSES			
General administration		13,903	11,069
Staff costs		42,950	41,929
Subscriptions		1,640	1,456
Recreation		22,733	15,128
Burial ground		2,020	2,022
Grants Specific powers	11	1,061	2,115
Highways		4,988	2,420
Grants S137	7	730	1,600
Environment		2,335	1,720
		<u>92,359</u>	<u>79,458</u>
NET SURPLUS for the year		<u>8,865</u>	<u>23,423</u>
SUMMARY OF MOVEMENT IN UNRESTRICTED RESERVES			
Balance at 01.04.2021		117,282	99,859
Surplus for the year		<u>8,865</u>	<u>23,423</u>
		126,147	123,282
Transfers to dedicated reserves (from General fund)			
Highways		0	1,000
Kimmeridge Road		1,000	0
Major projects		4,000	0
Recreation future		2,000	0
Fogwell Road Pavilion		0	0
Neighbourhood plan		673	5,000
CIL		0	0
General fund	(add)/less	<u>0</u>	<u>0</u>
		<u>(7,673)</u>	<u>(6,000)</u>
		<u>118,474</u>	<u>117,282</u>

**CUMNOR PARISH COUNCIL
BALANCE SHEET AS AT 31 MARCH 2022**

	Note	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Debtors	4	10,049		8,303	
Cash at bank and in hand	6	<u>296,440</u>		<u>282,301</u>	
		306,489		290,603	
CURRENT LIABILITIES					
Trade creditors	5	<u>13,561</u>		<u>6,505</u>	
NET CURRENT ASSETS			<u>292,928</u>		<u>284,098</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>292,928</u>		<u>284,098</u>
REPRESENTED BY:					
General Fund			118,474		117,282
Earmarked Reserves	10		<u>174,455</u>		<u>166,817</u>
			<u>292,928</u>		<u>284,098</u>
			0		0

The above statement fairly represents the financial position of the authority as at 31 March 2022 and reflects its income and expenditure during the year.

Chairman.....

Responsible Financial Officer.....

CUMNOR PARISH COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 ASSETS

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

The Council holds the freehold land at Cumnor Parish Burial Ground.

The Council holds the freehold land at Closes Field, Cumnor in trust for recreation use.

The Council holds the freehold land at The Glebe, Cumnor as a children's playground.

The freehold land at Meadow Close, Farmoor was donated to the Council under a covenant restricting its use to recreation.

The Council holds the freehold land at Pinnocks Way, Dean Court as a recreation field and children's playground.

Asset value brought forward 1 April 2021	<u>£703,008.14</u>
Additions	
Closes Field Kissing Gate	1,734.00
3 silent soldiers silhouettes	1.00
9 x metal bollards	5,108.11
Key safe - Fogwell Road Pavilion	76.15
TOTAL	<u>£6,919.26</u>

Disposals made during the year:

TOTAL	£0.00
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Asset value carried forward 31 March 2022	<u>£709,927.40</u>
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At 31 March 2022 the following assets were held:

	Value £
The Closes Sports Pavilion	92,000.00
Fogwell Road Sports Pavilion	220,000.00
Fogwell Road Sports Pavilion - contents	3,864.69
Key safe - Fogwell Road Pavilion	76.15
2 x defibrillators	2.00
3 x silent soldiers silhouettes	1.00
16 bus shelters, 2 with solar panels + perch seat	66,566.33
14 seats	6,930.53
23 Noticeboards	20,458.96
3 grit bins	480.00
Signpost - Denmans Lane	284.95
Road signs at 2,4,6,8 The Glebe	337.52
9 x metal bollards	5,108.11
Gates & fencing at play parks	19,107.20
3 x No Dog signs	588.90
3 x No Dog signs	140.76
Playground and recreation equipment	264,161.37
2 x security lights at Dean Court Community Centre	375.00
Office computer and furniture	1,624.93
Changing room equipment at Old Forge, Vine Inn, Cumnor	7,819.00
TOTAL	<u>709,927.40</u>

The basis of valuation of these items is the insured replacement value for items acquired before 31 March 2011. Valuation for items purchased after 31 March 2011 is at cost.

2 LEASES

There are two leases in operation as follows with regard to playing fields:

<u>Lease with</u>	<u>Annual amount</u>	<u>Year of expiry</u>
Oxford University (Fogwell)	£25.00	2083 (99 years)
Thames Water Utilities (Farmoor)	£34.00	2022 (20 years)

There are two leases in operation as follows with regards to conservation:

<u>Lease with</u>	<u>Annual amount</u>	<u>Year of expiry</u>
All Souls, College University of Oxford (Cumnor Hurst)	Peppercorn	2025 (21 years)
Timbmet Ltd/Persimmon Homes SSSI (Cumnor Hurst)	Peppercorn	2025 (21 years)

3 LOANS

At the end of the year there were no outstanding loans.

4 DEBTORS

At the end of the year debtors were outstanding as follows:

Provision VAT refund	7,948.02
Provision for advanced billing of insurance cover	605.93
Provision for advanced billing of OALC subscription	1,107.13
Provision for advanced billing of SLCC subscription	202.50
Provision for advanced billing of Open Spaces subscription	22.50
Provision for advanced billing of CPRE subscription	9.00
Provision for advanced billing ICO data protection	5.83
Provision for advanced billing of Farmoor Thames water rent	29.75
Provision for advanced billing ORCC	85.00
Provision for advanced billing Oxford Green Belt	15.00
Provision for advanced billing OPFA	0.00
Provision for accrued income re Fogwell Field land rent	18.75
	<u>10,049.41</u>

5 CREDITORS

At the end of the year creditors were outstanding as follows:

Schedule of Trade Creditors

12,227.72

At the end of the year provisions were made as follows:

Provisions for:

Net Result payroll processing	0.00
Critchleys - Quarter End Fee	150.00
Critchleys - Accounts Work - Year End Mar 22	488.25
Internal Audit – Jane Olds	295.00
CPPC Audit - Arrow Accounting	0.00
External Audit Fee - Moore Stephens	400.00
	<u>1,333.25</u>

TOTAL TRADE CREDITORS

13,560.97

6 CASH AT BANK AND IN HAND

Please refer to the external bank reconciliation and supporting papers also accompanying these accounts

7 SECTION 137 PAYMENTS

The limit for spending under Section 137 (4) (a) of the Local Government Act 1972 for this Council in the year of accounts was £43,790.87 (based on 5,207 electors at £8.41 per head 2021/2022).

Grants under Section 137 were made to:

Cumnor pre-school nursery	500.00
Royal British Legion	100.00
Royal British Legion Cumnor Branch	130.00
	<u>730.00</u>

8 AGENCY WORK

During the year the Council undertook no agency work on behalf of other authorities

9 CONTINGENT LIABILITIES

The Council has no contingent liabilities.

10 RESERVES

	2022 £	2021 £
Dedicated Reserves		
Burial fund	84,671	84,671
Fogwell Road Pavilion	3,111	5,137
Highways	15,367	15,367
Major projects	827	1,827
CIL	30,690	22,204
Recreation future	26,023	25,468
Office costs	1,202	1,202
Contingency	5,000	5,000
Neighbourhood plan	0	-623
Kimmeridge road	7,564	6,564
	<u>174,455</u>	<u>166,817</u>
Unrestricted Reserves		
Unallocated Reserves	0	0
Unallocated Reserves	<u>118,474</u>	<u>117,282</u>
	<u>292,928</u>	<u>284,098</u>

Notes:

Dedicated Reserve

Project	Commencement date	Completion date
Burial		On-going
Purchase and preparation of land for a new burial ground. Council's current burial ground is full and the Vicar of St Michaels Church is permitting the re-use of the churchyard for earthen burials. This arrangement is dependent on the goodwill of the Vicar of the time.		
Fogwell Road Pavillion		On-going
Funds have been set aside for any future external maintenance needed.		
Highways	2015	On-going
Rolling project of replacing wooden noticeboards with man-made and ageing street furniture.		
Major Projects		On-going
Funds exclusively for major grants.		
Recreation		On-going
Funds accumulating to replace ageing play equipment, fitness trail at Closes park and new equipment at Kimmeridge Road open space		
Office		When nec.
Future office equipment/furniture/software upgrades		
Contingency		When nec.
Set aside for unbudgetable expenses. Commitments are not permitted to build in contingencies into their own estimates.		

11 GRANTS

Grants made under Specific Powers to:

Oxford Museums Service	100.00
Cumnor Parish News	461.00
Citizens Advice Bureau	500.00
	<u>1,061.00</u>

Grants received were:

	0.00
	<u>0.00</u>

CUMOR PARISH COUNCIL
SUMMARY OF INCOME AND EXPENDITURE FOR YEAR ENDED 31 MARCH 2022

INCOME

2019/20	2020/21		2021/2022
96,000.00	98,000.00	Precept	98,000.00
1,018.77	97.70	Interest on accounts	58.94
1,511.00	427.00	Burial Ground fees	1,021.00
1,222.00	0.00	Grants received (see note 11)	0.00
2,535.00	2,212.00	Insurance claims	0.00
0.00	0.00	Room lettings	0.00
2,297.55	2,143.70	Environment income	2,143.70
0.00	0.00	Agency Services refunds	0.00
0.00	0.00	Insurance contribution FRPMC	0.00
<u>104,584.32</u>	<u>102,880.40</u>	Total income	<u>101,223.64</u>

EXPENDITURE

52,975.48	52,998.31	General admin (inc staff costs)	56,852.65
15,000.84	15,127.55	Recreation	22,732.74
1,948.00	2,021.50	Burial	2,019.50
1,000.00	2,115.00	Grants (see note 11)	1,061.00
2,002.61	1,455.67	Subscriptions	1,640.15
861.00	1,600.00	S137 (see note 7)	730.00
8,822.90	2,420.00	Highways	4,987.51
0.00	0.00	New equipment	0.00
0.00	0.00	Miscellaneous	0.00
3,104.47	1,719.82	Environment	2,335.22
<u>85,715.30</u>	<u>79,457.85</u>	Total expenditure	<u>92,358.77</u>

	Parish Council balance brought forward		
245,354.92	252,321.42	As at April 2021	284,098.25
-0.15	-0.42	Rounding difference	-0.25
<u>102,878.90</u>	<u>102,880.40</u>	Add total income	<u>101,223.64</u>
<u>348,233.67</u>	<u>355,201.40</u>		<u>385,321.64</u>
(85,715.30)	(79,457.85)	Less total expenditure	(92,358.77)
(16,353.60)	8,354.70	Payments/(grants rec'd) to/(from)	(34.94)
<u>246,164.77</u>	<u>284,098.25</u>	Dedicated Reserves	
		Balance carried forward as at	
		31-Mar-22	<u>292,927.93</u>

*Figures carried forward includes rounding differences.

NOTE:

Payments (grants received) to/(from) Dedicated reserves (not from general fund)

(2,835.00)	0.00	Highways	0.00
(5,000.00)	(2,522.28)	Major Projects	(5,000.00)
0.00	(915.00)	Staff costs	0.00
1,748.74	19,489.98	CIL	8,485.64
(2,803.29)	0.00	Fogwell	(2,025.58)
0.00	0.00	Recreation future	(1,445.00)
0.00	0.00	Kimmneridge Road	0.00
(7,464.05)	(7,698.00)	Neighbourhood plan	(50.00)
<u>(16,353.60)</u>	<u>8,354.70</u>		<u>(34.94)</u>

CUMNOR PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022
SUPPORTING WORKING PAPERS

a) Breakdown of General Administration expenses	2022	2021
	£	£
Other staff related costs	292.50	240.00
Room hire	232.50	0.00
Light and heat	110.18	56.22
Stationery	35.75	156.67
Printing and Photocopying	126.92	45.84
Postage	85.36	175.13
Telephone	732.09	445.65
Car mileage	728.46	48.28
Other payments (Clerk's training)	466.72	469.60
Software purchases	699.91	1,010.89
Other IT costs	0.00	295.97
Other Councillor's expenses	55.00	212.78
Insurance cover	3,657.64	3,711.34
Bank charges	0.00	25.00
Professional and Consulting fees - SAGE advice	1,219.00	1,281.25
Professional and Consulting fees - other	1,206.00	0.00
Recreational consultants fees	3,550.00	1,829.50
Election fees	0.00	0.00
Audit fees	705.00	1,065.00
TOTAL	13,903.03	11,069.12

b) Breakdown of Staff Costs	2022	2021
	£	£
Clerk's salary	24,061.62	23,683.41
Clerk's TAX	3,557.40	3,465.60
Clerk's NI	6,007.58	5,880.61
Pension contributions	9,323.02	8,899.57
	42,949.62	41,929.19

c) Breakdown of Subscriptions	2022	2021
	£	£
Association subscriptions	1,640.15	1,455.67

d) Breakdown of Recreation expenses	2022	2021
	£	£
Fogwell Pavilion - consumables	109.58	0.00
Fogwell Pavilion - security and alarms	142.00	0.00
Fogwell Pavilion - repairs and maintenance: internal	0.00	251.00
Fogwell Pavilion - repairs and maintenance: external	741.80	0.00
Fogwell Pavillion - land rent	25.00	25.00
Closes Pavilion - repairs and maintenance: internal	0.00	251.00
Fogwell Field - grass and weed maintenance	2,048.00	1,982.00
Fogwell Field - mole control	378.00	378.00
Fogwell Field - boundary maintenance	592.48	420.20
Fogwell Field - play equipment maintenance	45.00	96.80
Fogwell Field - litter maintenance	1,113.00	1,061.00
Pinnocks Field - grass and weed maintenance	1,114.00	940.00
Pinnocks Field - boundary maintenance	200.00	25.00
Pinnocks Field - playground maintenance	0.00	170.00
Pinnocks Field - play equipment maintenance	944.65	100.00
Pinnocks Field - litter maintenance	1,113.00	857.00

Pinnocks Field - improvements	0.00	15.00
Pinnocks Field - other	0.00	20.00
Closes Field - grass and weed maintenance	1,710.50	1,569.50
Closes Field - mole control	255.32	255.32
Closes Field - boundary maintenance	818.25	320.00
Closes Field - play equipment maintenance	1,249.84	0.00
Closes Field - litter maintenance	368.00	0.00
Closes Field - Improvements to grounds or equipment	292.00	0.00
Glebe Field - grass and weed maintenance	1,385.00	1,200.00
Glebe Field - boundary maintenance	401.25	320.00
Glebe Field - play equipment maintenance	2,436.82	844.73
Glebe Field - litter maintenance	977.00	801.00
Glebe Field - other maintenance	565.00	180.00
Glebe Field - changing room disabled w/c	614.00	340.00
Farmoor Meadow - grass and weed maintenance	978.50	910.00
Farmoor Meadow - boundary maintenance	182.50	0.00
Farmoor Meadow - play equipment maintenance	107.00	75.00
Farmoor Meadow - litter maintenance	568.00	330.00
Farmoor Meadow - other	0.00	46.00
Farmoor Thames - grass and weed maintenance	790.50	735.00
Farmoor Thames - mole control	400.00	400.00
Farmoor Thames - boundary maintenance	0.00	60.00
Farmoor Thames - play equipment maintenance	32.75	115.00
Farmoor Thames - litter maintenance	0.00	0.00
Farmoor Thames - land rent	34.00	34.00
Farmoor Thames - improvements to grounds or equipment	0.00	0.00
Farmoor Thames - other	0.00	0.00
TOTAL	22,732.74	15,127.55

e) Breakdown of Burial expenses

	2022	2021
	£	£
Grass and weed maintenance	1,414.00	1,335.00
Hedge cutting	554.00	520.00
Other	51.50	166.50
TOTAL	2,019.50	2,021.50

f) Breakdown of Highways expenses

	2022	2021
	£	£
Grass and weed maintenance	426.00	320.00
Bus shelters maintenance	2,891.51	1,680.00
Road safety	1,580.00	0.00
Vandalism	0.00	310.00
Other	90.00	110.00
TOTAL	4,987.51	2,420.00

g) Equipment - Purchases play equipment

	2022	2021
	£	£
Fogwell Field	0.00	0.00
Pinnocks Field	0.00	0.00
Closes Field	0.00	0.00
Glebe Field	0.00	0.00
Farmoor Meadow	0.00	0.00
Farmoor Mayfield	0.00	0.00
TOTAL	0.00	0.00

h) Environment expenses

	2022	2021
	£	£
Reimbursement insurance of Cumnor Hurst	191.52	191.52
Charge for HLS information/CCG	2,143.70	1,528.30
TOTAL	<u>2,335.22</u>	<u>1,719.82</u>