

**CUMNOR PARISH COUNCIL
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

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CUMNOR PARISH COUNCIL
Income & Expenditure Account for the year ended 31 March 2023

		2023		2022	
INCOME	Notes	£	£	£	£
Precept			98,000		98,000
Grants	11		0		0
Burial ground income			590		1,021
Other sales income			78		0
Bank deposit interest			2,760		59
Environment income			2,144		2,144
Insurance claims			0		0
VAT reclaim			0		0
			<u>103,572</u>		<u>101,224</u>
EXPENSES					
General administration		12,869		13,903	
Staff costs		45,444		42,950	
Subscriptions		1,728		1,640	
Recreation		20,880		22,733	
Burial ground		2,062		2,020	
Grants Specific powers	11	1,481		1,061	
Highways		5,414		4,988	
Grants S137	7	8,250		730	
Environment		2,144		2,335	
			<u>100,271</u>		<u>92,359</u>
NET SURPLUS for the year			<u>3,301</u>		<u>8,865</u>
SUMMARY OF MOVEMENT IN UNRESTRICTED RESERVES					
Balance at 01.04.2022			118,474		117,282
Surplus for the year			<u>3,301</u>		<u>8,865</u>
			121,775		126,147
Transfers to dedicated reserves (from General fund)					
Highways		0		0	
Kimmeridge Road		0		1,000	
Major projects		4,000		4,000	
Defibrillator		1,000		0	
Closes pavilin		1,000		0	
Contested election		10,000			
Recreation future		0		2,000	
Fogwell Road Pavilion		0		0	
Contingency		24,000			
Neighbourhood plan		0		673	
CIL		0		0	
General fund	(add)/less	<u>(5,000)</u>		<u>0</u>	
			<u>(35,000)</u>		<u>(7,673)</u>
			<u>86,775</u>		<u>118,474</u>

**CUMNOR PARISH COUNCIL
BALANCE SHEET AS AT 31 MARCH 2023**

	Note	2023		2022	
		£	£	£	£
CURRENT ASSETS					
Debtors	4	8,910		10,049	
Cash at bank and in hand	6	<u>289,333</u>		<u>296,440</u>	
		298,243		306,489	
CURRENT LIABILITIES					
Trade creditors	5	<u>10,358</u>		<u>13,561</u>	
NET CURRENT ASSETS			<u>287,885</u>		<u>292,928</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>287,885</u>		<u>292,928</u>
REPRESENTED BY:					
General Fund			86,775		118,474
Earmarked Reserves	10		<u>201,111</u>		<u>174,455</u>
			<u>287,885</u>		<u>292,928</u>
			0		0

The above statement fairly represents the financial position of the authority as at 31 March 2023 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 2023

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 2022	<u>£709,927.40</u>
Additions	
Recycled bench	559.20
Kavuba Cabin wc	18,458.60
Farmoor map case - recycled materials	1,205.87
Floor protector	22.46
Bench Kenilworth Road, Cumnor	674.34
TOTAL	20,920.47

Disposals made during the year:	
Farmoor map case	860.44
Wooden bench High Street, Cumnor	611.67
Filing cabinet	39.00
Cupboard	309.00
TOTAL	1,820.11

Asset value carried forward 31 March 2023	<u>£729,027.76</u>
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At 31 March 2023 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
17 bus shelters, 2 with solar panels + perch seat	66,566.33
16 seats	7,552.40
23 Noticeboards	20,804.39
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
Kavuba Cabin wc	18,458.60
Playground and recreation equipment	264,161.37
2 x security lights at Dean Court Community Centre	375.00
Office computer and furniture	1,299.39
Changing room equipment at Old Forge, Vine Inn, Cumnor	7,819.00
TOTAL	<u>729,027.76</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) Being reviewed

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	7,836.23
Provision for advanced billing of insurance cover	680.77
Provision for advanced billing of OALC subscription	0.00
Provision for advanced billing of SLCC subscription	222.00
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 Farmoor Thames water rent	29.75
Provision for advanced billing ORCC	85.00
Provision for advanced billing Oxford Green Belt	0.00
Provision for advanced billing OPFA	0.00
Provision for advanced billing re Fogwell Field land rent	18.75
	<u>8,909.83</u>

5 CREDITORS

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

Schedule of Trade Creditors

8,775.56

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

Provisions for:

Net Result payroll processing	0.00
Critchleys - Quarter End Fee	157.50
Critchleys - Accounts Work - Year End Mar 23	530.00
Internal Audit – Jane Olds	200.00
CPPC Audit	275.00
External Audit Fee - Moore Stephens	420.00
	<u>1,582.50</u>

TOTAL TRADE CREDITORS

10,358.06

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 £44,937.90 (based on 5,096 electors at £8.82 per head 2022/2023).

Grants under Section 137 were made to:

Friends of Botley School	3,000.00
Botley Bridges	5,000.00
Clean Slate	250.00
	<u>8,250.00</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

	2023 £	2022 £
Dedicated Reserves		
Burial fund	84,671	84,671
Fogwell Road Pavilion	2,168	3,111
Highways	15,367	15,367
Major projects	-173	827
CIL	24,695	30,690
Closes Pavilion	1,000	0
Recreation future	25,557	26,023
Defibrillator	59	0
Office costs	1,202	1,202
Contingency	29,000	5,000
Contested election	10,000	0
Kimmeridge road	7,564	7,564
	<u>201,111</u>	<u>174,455</u>
Unrestricted Reserves		
Unallocated Reserves	0	0
Unallocated Reserves	<u>86,775</u>	<u>118,474</u>
	<u>287,885</u>	<u>292,929</u>

Notes:

Dedicated Reserve

Project	Commencement date	Completion date
Burial		
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.		On-going
Fogwell Road Pavillion		
Funds have been set aside for any future external maintenance needed.		On-going
Highways		
Rolling project of replacing wooden noticeboards with man-made and ageing street furniture.	2015	On-going
Major Projects		
Funds exclusively for major grants.		On-going
CIL		
A charge on new development collected by VWHDC and passed on to PC's if requested. Funding can help pay for infrastructure arising from the new development such as highways, leisure facilities, schools.		On-going
Closes Pavilion		
Funds have been set aside for any future external maintenance needed.		On-going
Recreation		
Funds accumulating to replace ageing play equipment, fitness trail at Closes park and new equipment at Kimmeridge Road open space		On-going

Defibrillator	
Future upgrades/maintenace costs.	On-going
Office	When
Future office equipment/furniture/software upgrades	nec.
Contingency	
Set aside for unbudgetable expenses.	When
Committess are not permitted to build in contingencies into their own estimates.	nec.
Contested election	
Set aside for contested elections costs	When nec.
Kimmeridge Road	
s106 funds set aside for fitness equipment at the open space.	On-going

11 GRANTS

Grants made under Specific Powers to:

DCCA Platinum Jubilee celebrations	100.00
Farmoor Village Hall	500.00
Citizens Advice Bureau	600.00
Hill End	280.74
	<u>1,480.74</u>

Grants received were:

<u>0.00</u>
<u>0.00</u>

CUMOR PARISH COUNCIL
SUMMARY OF INCOME AND EXPENDITURE FOR YEAR ENDED 31 MARCH 2023

INCOME

2020/21	2021/22		2022/2023
98,000.00	98,000.00	Precept	98,000.00
97.70	58.94	Interest on accounts	2,760.16
427.00	1,021.00	Burial Ground fees	590.00
0.00	0.00	Grants received (see note 11)	0.00
2,212.00	0.00	Insurance claims	0.00
0.00	0.00	Other income	78.00
2,143.70	2,143.70	Environment income	2,143.70
0.00	0.00	Agency Services refunds	0.00
<u>102,880.40</u>	<u>101,223.64</u>	Total income	<u>103,571.86</u>

EXPENDITURE

52,998.31	56,852.65	General admin (inc staff costs)	58,313.04
15,127.55	22,732.74	Recreation	20,879.53
2,021.50	2,019.50	Burial	2,062.00
2,115.00	1,061.00	Grants (see note 11)	1,480.74
1,455.67	1,640.15	Subscriptions	1,727.63
1,600.00	730.00	S137 (see note 7)	8,250.00
2,420.00	4,987.51	Highways	5,414.46
0.00	0.00	New equipment	0.00
0.00	0.00	Miscellaneous	0.00
1,719.82	2,335.22	Environment	2,143.70
<u>79,457.85</u>	<u>92,358.77</u>	Total expenditure	<u>100,271.10</u>
	Parish Council balance brought forward		
252,321.42	284,098.25	As at April 2022	292,927.93
-0.42	-0.25	Rounding difference	0.07
<u>102,880.40</u>	<u>101,223.64</u>	Add total income	<u>103,571.86</u>
<u>355,201.40</u>	<u>385,321.64</u>		<u>396,499.86</u>
(79,457.85)	(92,358.77)	Less total expenditure	(100,271.10)
8,354.70	(34.94)	Payments/(grants rec'd) to/(from)	(8,344.10)
		Dedicated Reserves	
<u>284,098.25</u>	<u>292,927.93</u>	Balance carried forward as at	
		31/03/2023	<u>287,884.66</u>

*Figures carried forward includes rounding differences.

NOTE:

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

0.00	0.00	Highways	0.00
(2,522.28)	(5,000.00)	Major Projects	0.00
0.00	0.00	Defibrillator	(940.75)
(915.00)	0.00	Staff costs	0.00
19,489.98	8,485.64	CIL	(5,994.58)
0.00	(2,025.58)	Fogwell	(942.77)
0.00	(1,445.00)	Recreation future	(466.00)
0.00	0.00	Kimmneridge Road	0.00
(7,698.00)	(50.00)	Neighbourhood plan	0.00
<u>8,354.70</u>	<u>(34.94)</u>		<u>(8,344.10)</u>

CUMNOR PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023
SUPPORTING WORKING PAPERS

a) Breakdown of General Administration expenses	2023	2022
	£	£
Other staff related costs	433.40	292.50
Room hire	213.00	232.50
Light and heat	124.40	110.18
Stationery	774.58	35.75
Printing and Photocopying	0.00	126.92
Postage	61.57	85.36
Telephone	1,146.29	732.09
Car mileage	739.93	728.46
Other payments (Clerk's training)	71.01	466.72
Software purchases	524.33	699.91
Other IT costs	0.00	0.00
Other Councillor's expenses	0.00	55.00
Insurance cover	4,009.78	3,657.64
Bank charges	17.80	0.00
Professional and Consulting fees - SAGE advice	1,183.75	1,219.00
Professional and Consulting fees - other	0.00	1,206.00
Recreational consultants fees	2,464.50	3,550.00
Election fees	0.00	0.00
Audit fees	1,105.00	705.00
TOTAL	12,869.34	13,903.03

b) Breakdown of Staff Costs	2023	2022
	£	£
Clerk's salary	25,354.99	24,061.62
Clerk's TAX	3,905.40	3,557.40
Clerk's NI	6,499.95	6,007.58
Pension contributions	9,683.36	9,323.02
	45,443.70	42,949.62

c) Breakdown of Subscriptions	2023	2022
	£	£
Association subscriptions	1,727.63	1,640.15

d) Breakdown of Recreation expenses	2023	2022
	£	£
Fogwell Pavilion - consumables	30.50	109.58
Fogwell Pavilion - cleaner	360.00	0.00
Fogwell Pavilion - security and alarms	0.00	142.00
Fogwell Pavilion - repairs and maintenance: internal	210.00	0.00
Fogwell Pavilion - repairs and maintenance: external	0.00	741.80
Fogwell Pavillion - land rent	25.00	25.00
Closes Pavilion - repairs and maintenance: internal	200.00	0.00
Fogwell Field - grass and weed maintenance	2,048.00	2,048.00
Fogwell Field - mole control	478.00	378.00
Fogwell Field - boundary maintenance	856.65	592.48
Fogwell Field - play equipment maintenance	0.00	45.00
Fogwell Field - litter maintenance	1,212.00	1,113.00
Pinnocks Field - grass and weed maintenance	856.00	1,114.00
Pinnocks Field - boundary maintenance	49.92	200.00
Pinnocks Field - playground maintenance	1,683.74	0.00
Pinnocks Field - play equipment maintenance	524.00	944.65

Pinnocks Field - litter maintenance	1,258.00	1,113.00
Pinnocks Field - improvements	603.18	0.00
Pinnocks Field - other	0.00	0.00
Closes Field - grass and weed maintenance	1,636.00	1,710.50
Closes Field - mole control	255.32	255.32
Closes Field - boundary maintenance	130.00	818.25
Closes Field - play equipment maintenance	127.65	1,249.84
Closes Field - litter maintenance	530.00	368.00
Closes Field - Improvements to grounds or equipment	0.00	292.00
Glebe Field - grass and weed maintenance	797.00	1,385.00
Glebe Field - boundary maintenance	195.00	401.25
Glebe Field - play equipment maintenance	541.02	2,436.82
Glebe Field - litter maintenance	1,220.00	977.00
Glebe Field - Eco loo	231.18	0.00
Glebe Field - other maintenance	1,531.12	565.00
Glebe Field - changing room disabled w/c	0.00	614.00
Farmoor Meadow - grass and weed maintenance	695.50	978.50
Farmoor Meadow - boundary maintenance	25.00	182.50
Farmoor Meadow - play equipment maintenance	90.00	107.00
Farmoor Meadow - litter maintenance	529.00	568.00
Farmoor Meadow - other	0.00	0.00
Farmoor Thames - grass and weed maintenance	658.00	790.50
Farmoor Thames - mole control	300.00	400.00
Farmoor Thames - boundary maintenance	85.00	0.00
Farmoor Thames - play equipment maintenance	437.00	32.75
Farmoor Thames - litter maintenance	44.00	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
Vandalism	392.75	0.00
TOTAL	20,879.53	22,732.74

e) Breakdown of Burial expenses

	2023	2022
	£	£
Grass and weed maintenance	1,472.00	1,414.00
Hedge cutting	535.00	554.00
Other	55.00	51.50
TOTAL	2,062.00	2,019.50

f) Breakdown of Highways expenses

	2023	2022
	£	£
Grass and weed maintenance	447.00	426.00
Noticeboard maintenance	196.33	0.00
Seating maintenance	119.90	0.00
Bus shelters maintenance	2,747.00	2,891.51
Road safety	0.00	1,580.00
Vandalism	0.00	0.00
Purchase of seating	674.34	0.00
Purchase of noticeboard	1,004.89	0.00
Other	225.00	90.00
TOTAL	5,414.46	4,987.51

g) Equipment - Purchases play equipment

	2023	2022
	£	£
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	<u>0.00</u>	<u>0.00</u>

h) Environment expenses

	2023	2022
	£	£
Reimbursement insurance of Cumnor Hurst	0.00	191.52
Charge for HLS information/CCG	2,143.70	2,143.70
TOTAL	<u>2,143.70</u>	<u>2,335.22</u>

90,540.36
