

**CUMNOR PARISH COUNCIL
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

Index

Page 2	Income and Expenditure Account
Page 3	Balance Sheet
Pages 4 - 7	Notes to the Accounts
Page 8	Summary of Income & Expenditure
Pages 9 - 11	Summary of Income & Expenditure - Supporting Working Papers

CUMNOR PARISH COUNCIL
INCOME & EXPENDITURE FOR THE YEAR ENDING 31 MARCH 2024

		2024	2023
INCOME	Notes	£	£
Precept		99,000	98,000
Grants	11	0	0
Burial ground income		1,081	590
Other sales income		0	78
Bank deposit interest		7,629	2,760
Environment income		2,144	2,144
Insurance claims		0	0
VAT reclaim		0	0
		<u>109,853</u>	<u>103,572</u>
EXPENSES			
General administration		14,406	12,869
Staff costs		47,304	45,444
Subscriptions		1,721	1,728
Recreation		23,049	20,880
Burial ground		2,639	2,062
Grants Specific powers	11	1,511	1,481
Highways		4,434	5,414
Grants S137	7	2,910	8,250
Environment		2,322	2,144
		<u>100,296</u>	<u>100,271</u>
NET SURPLUS for the year		<u>9,557</u>	<u>3,301</u>
SUMMARY OF MOVEMENT IN UNRESTRICTED RESERVES			
Balance at 01.04.2023		86,775	118,474
Surplus for the year		<u>9,557</u>	<u>3,301</u>
		96,332	121,775
Transfers to dedicated reserves (from General fund)			
Highways		0	0
Kimmeridge Road		0	0
Major projects		3,000	4,000
Defibrillator		1,000	1,000
Closes pavilin		1,000	1,000
Contested election		0	10,000
Recreation future		1,000	0
Fogwell Road Pavilion		1,000	0
Contingency		0	24,000
Neighbourhood plan		4,000	0
CIL		0	0
General fund	(add)/less	<u>0</u>	<u>(5,000)</u>
		<u>(11,000)</u>	<u>(35,000)</u>
		<u>85,332</u>	<u>86,775</u>

**CUMNOR PARISH COUNCIL
BALANCE SHEET AS AT 31 MARCH 2024**

		2024		2023	
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	4	14,484		8,910	
Cash at bank and in hand	6	<u>267,830</u>		<u>289,333</u>	
		<u>282,314</u>		<u>298,243</u>	
CURRENT LIABILITIES					
Trade creditors	5	<u>8,405</u>		<u>10,358</u>	
NET CURRENT ASSETS			<u>273,909</u>		<u>287,885</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>273,909</u>		<u>287,885</u>
REPRESENTED BY:					
General Fund			85,332		86,775
Earmarked Reserves	10		<u>188,578</u>		<u>201,111</u>
			<u>273,909</u>		<u>287,885</u>
			0		0

The above statement fairly represents the financial position of the authority as at 31 March 2024 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 2024

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 2023	<u>£729,027.76</u>
Additions	
Printer/Scanner	374.01
Picnic bench - Meadow Close play park	546.90
Bench - Arnolds Way	620.45
Storage container - Fogwell	2,598.00
New gas boiler at Fogwell	2,382.00
TOTAL	6,521.36

Disposals made during the year:

Printer	89.99
Picnic bench - Meadow Close play park	350.00

TOTAL	439.99
-------	--------

Asset value carried forward 31 March 2024	<u>£735,109.13</u>
---	--------------------

At 31 March 2024 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
17 seats	7,613.65
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	264,917.47
2 x security lights at Dean Court Community Centre	375.00
Office computer and furniture	1,583.41
Changing room equipment at Old Forge, Vine Inn, Cumnor	7,819.00
Storage container - Fogwell	2,598.00
Gas boiler - Fogwell Pavilion	2,382.00
TOTAL	<u>735,109.13</u> £0.00

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	12,292.73
Provision for advanced billing of insurance cover	720.53
Provision for advanced billing of OXASSLC subscription	1,161.45
Provision for advanced billing of SLCC subscription	223.50
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 Fogwell Field Land Rent	18.75
Provision for advanced billing of Farmoor Thames water rent	29.75
	<u>14,484.04</u>

5 CREDITORS

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

Schedule of Trade Creditors

6,698.59

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

Provisions for:

Net Result payroll processing	0.00
Critchleys - Quarter End Fee	165.50
Critchleys - Accounts Work - Year End Mar 24	545.90
Internal Audit – Jane Olds	300.00
CPPC Audit	275.00
External Audit Fee - Moore Stephens	420.00
	<u>1,706.40</u>

TOTAL TRADE CREDITORS

8,404.99

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 £9.93 (based on 5,110 electors at £9.93 per head 2023/2024).

Grants under Section 137 were made to:

Cumnor RBL Poppy appeal 5km race	210.00
15th Oxford Scouts Group	1,500.00
RBL poppy appeal wreath	100.00
Farmoor Village Hall	900.00
Dean Court pledge	200.00
	<u>2,910.00</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

	2024 £	2023 £
Dedicated Reserves		
Burial fund	84,671	84,671
Fogwell Road Pavilion	1,168	2,168
Highways	15,367	15,367
Major projects	2,827	-173
CIL	13,162	24,695
Closes Pavilion	2,000	1,000
Recreation future	16,557	25,557
Defibrillator	1,059	59
Office costs	1,202	1,202
Neighbourhood Plan	9,000	0
Contingency	29,000	29,000
Contested election	5,000	10,000
Kimmeridge road	7,564	7,564
	<u>188,578</u>	<u>201,111</u>
Unrestricted Reserves		
Unallocated Reserves	0	0
Unallocated Reserves	<u>85,332</u>	<u>86,775</u>
	<u>273,909</u>	<u>287,885</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/maintenance costs.	On-going
Office Future office equipment/furniture/software upgrades	When nec.
Contingency Set aside for unbudgetable expenses. Committees are not permitted to build in contingencies into their own estimates.	When nec.
Contested election <u>Set aside for contested elections costs</u>	When nec.
Kimmeridge Road s106 funds set aside for fitness equipment at the open space.	On-going
Neighbourhood Plan Set aside to update the plan in 2 years time	2 years

11 GRANTS

Grants made under Specific Powers to:

Farmoor Village Hall	411.48
Citizens Advice Bureau	600.00
Cumnor Village Hall	500.00
	<u>1,511.48</u>

Grants received were:

0.00
<u>0.00</u>

|

|

CUMOR PARISH COUNCIL
SUMMARY OF INCOME AND EXPENDITURE FOR YEAR ENDED 31 MARCH 2024

INCOME

2021/22	2022/23		2023/2024
98,000.00	98,000.00	Precept	99,000.00
58.94	2,760.16	Interest on accounts	7,628.79
1,021.00	590.00	Burial Ground fees	1,081.00
0.00	0.00	Grants received (see note 11)	0.00
0.00	0.00	Insurance claims	0.00
0.00	78.00	Other income	0.00
2,143.70	2,143.70	Environment income	2,143.70
0.00	0.00	Agency Services refunds	0.00
<u>101,223.64</u>	<u>103,571.86</u>	Total income	<u>109,853.49</u>

EXPENDITURE

56,852.65	58,313.04	General admin (inc staff costs)	61,709.90
22,732.74	20,879.53	Recreation	23,049.32
2,019.50	2,062.00	Burial	2,639.00
1,061.00	1,480.74	Grants (see note 11)	1,511.48
1,640.15	1,727.63	Subscriptions	1,720.78
730.00	8,250.00	S137 (see note 7)	2,910.00
4,987.51	5,414.46	Highways	4,433.59
0.00	0.00	New equipment	0.00
0.00	0.00	Miscellaneous	0.00
2,335.22	2,143.70	Environment	2,322.33
<u>92,358.77</u>	<u>100,271.10</u>	Total expenditure	<u>100,296.40</u>
	Parish Council balance brought forward		
284,098.25	292,927.93	As at April 2023	287,884.66
-0.25	0.07	Rounding difference	0.44
<u>101,223.64</u>	<u>103,571.86</u>	Add total income	<u>109,853.49</u>
<u>385,321.64</u>	<u>396,499.86</u>		<u>397,738.59</u>
(92,358.77)	(100,271.10)	Less total expenditure	(100,296.40)
(34.94)	(8,344.10)	Payments/(grants rec'd) to/(from)	(23,533.07)
		Dedicated Reserves	
<u>292,927.93</u>	<u>287,884.66</u>	Balance carried forward as at	<u>273,909.12</u>
		31/03/2024	

*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
(5,000.00)	0.00	Major Projects	0.00
0.00	(940.75)	Defibrillator	0.00
0.00	0.00	Staff costs	0.00
8,485.64	(5,994.58)	CIL	(11,533.07)
(2,025.58)	(942.77)	Fogwell	(2,000.00)
(1,445.00)	(466.00)	Recreation future	(10,000.00)
0.00	0.00	Kimmneridge Road	0.00
0.00	0.00	Uncontested elections costs	(5,000.00)
(50.00)	0.00	Neighbourhood plan	5,000.00
<u>(34.94)</u>	<u>(8,344.10)</u>		<u>(23,533.07)</u>

0.00

CUMNOR PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024
SUPPORTING WORKING PAPERS

a) Breakdown of General Administration expenses	2024	2023
	£	£
Other staff related costs	383.50	433.40
Room hire	10.00	213.00
Light and heat	162.23	124.40
Stationery	12.27	774.58
Printing and Photocopying	0.00	0.00
Postage	45.45	61.57
Telephone	1,098.55	1,146.29
Car mileage	669.80	739.93
Other payments (Clerk's training)	828.70	71.01
Software purchases	561.36	524.33
Other IT costs	311.67	0.00
Other Councillor's expenses	353.37	0.00
Insurance cover	4,283.44	4,009.78
Bank charges	72.00	17.80
Professional and Consulting fees - SAGE advice	1,215.50	1,183.75
Professional and Consulting fees - other	0.00	0.00
Recreational consultants fees	2,503.00	2,464.50
Election fees	800.00	0.00
Audit fees	1,095.00	1,105.00
TOTAL	14,405.84	12,869.34

b) Breakdown of Staff Costs	2024	2023
	£	£
Clerk's salary	26,647.04	25,354.99
Clerk's TAX	4,185.60	3,905.40
Clerk's NI	6,365.31	6,499.95
Pension contributions	10,106.11	9,683.36
	47,304.06	45,443.70

c) Breakdown of Subscriptions	2024	2023
	£	£
Association subscriptions	1,720.78	1,727.63

d) Breakdown of Recreation expenses	2024	2023
	£	£
Fogwell Pavlion - consumables	0.00	30.50
Fogwell Pavilion - cleaner	760.00	360.00
Fogwell Pavilion - security and alarms	0.00	0.00
Fogwell Pavilion - repairs and maintenance: internal	0.00	210.00
Fogwell Paviion - repairs and maintenance: external	0.00	0.00
Fogwell Pavillion - land rent	25.00	25.00
Closes Pavilion - repairs and maintenance: internal	0.00	200.00
Fogwell Field - grass and weed maintenance	2,512.00	2,048.00
Fogwell Field - mole control	378.00	478.00
Fogwell Field - boundary maintenance	350.00	856.65
Fogwell Field - play equipment maintenance	492.81	0.00
Fogwell Field - litter maintenance	1,211.50	1,212.00
Pinnocks Field - grass and weed maintenance	1,190.00	856.00
Pinnocks Field - boundary maintenance	160.00	49.92
Pinnocks Field - playground maintenance	715.30	1,683.74
Pinnocks Field - play equipment maintenance	1,168.63	524.00

Pinnocks Field - litter maintenance	1,211.50	1,258.00
Pinnocks Field - improvements	25.00	603.18
Pinnocks Field - other	60.00	0.00
Closes Field - grass and weed maintenance	1,972.00	1,636.00
Closes Field - mole control	355.32	255.32
Closes Field - boundary maintenance	170.00	130.00
Closes Field - play equipment maintenance	0.00	127.65
Closes Field - litter maintenance	535.50	530.00
Closes Field - Improvements to grounds or equipment	0.00	0.00
Glebe Field - grass and weed maintenance	1,520.00	797.00
Glebe Field - boundary maintenance	377.00	195.00
Glebe Field - play equipment maintenance	1,471.98	541.02
Glebe Field - litter maintenance	1,236.50	1,220.00
Glebe Field - Eco loo	363.98	231.18
Glebe Field - other maintenance	480.00	1,531.12
Glebe Field - changing room disabled w/c	0.00	0.00
Farmoor Meadow - grass and weed maintenance	1,074.00	695.50
Farmoor Meadow - boundary maintenance	76.00	25.00
Farmoor Meadow - play equipment maintenance	432.14	90.00
Farmoor Meadow - litter maintenance	562.50	529.00
Farmoor Meadow - other	130.00	0.00
Farmoor Thames - grass and weed maintenance	931.00	658.00
Farmoor Thames - mole control	300.00	300.00
Farmoor Thames - boundary maintenance	255.92	85.00
Farmoor Thames - play equipment maintenance	12.00	437.00
Farmoor Thames - litter maintenance	44.00	44.00
Farmoor Thames - land rent	33.99	34.00
Farmoor Thames - improvements to grounds or equipment	0.00	0.00
Farmoor Thames - other	455.75	0.00
Vandalism	0.00	392.75
TOTAL	23,049.32	20,879.53

e) Breakdown of Burial expenses

	2024	2023
	£	£
Grass and weed maintenance	2,044.00	1,472.00
Hedge cutting	0.00	535.00
Other	595.00	55.00
TOTAL	2,639.00	2,062.00

f) Breakdown of Highways expenses

	2024	2023
	£	£
Grass and weed maintenance	580.00	447.00
Noticeboard maintenance	0.00	196.33
Seating maintenance	265.00	119.90
Bus shelters maintenance	2,739.55	2,747.00
Road safety	0.00	0.00
Vandalism	0.00	0.00
Purchase of seating	517.04	674.34
Purchase of noticeboard	0.00	1,004.89
Other	332.00	225.00
TOTAL	4,433.59	5,414.46

g) Equipment - Purchases play equipment

	2024	2023
	£	£
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

	2024	2023
	£	£
Reimbursement insurance of Cumnor Hurst	178.63	0.00
Charge for HLS information/CCG	2,143.70	2,143.70
TOTAL	<u>2,322.33</u>	<u>2,143.70</u>

95,874.92

Grants & S137 4,421.48

Total Expenditure 100,296.40
0.00