

## **FULL COUNCIL – 4 MAY 2021**

### **FINAL ACCOUNTS FOR YEAR ENDING MARCH 2021**

#### **1. PURPOSE**

1.1 To approve the final accounts 2020/2021 for submission to the external auditor.

#### **2. BACKGROUND**

2.1 Members will be aware that each year, the Council's accounts for the previous municipal year are subject to an internal and external audit. The internal audit is conducted by a competent auditor appointed by the Council. The external audit is conducted by PKF Littlejohn LLP. This company is appointed to audit the accounts of parish councils by the Smaller Authorities Audit Appointments Ltd (SAAA). The SAAA is appointed by the Department for Communities and Local Government to procure and appoint external auditors.

2.2 The Council's internal audit of the Council's accounts was undertaken on 29 April 2021.

2.3 The final accounts include the following statements which are attached as Appendices 1 – 8: -

1. Responsible Finance Officer's notes to the accounts
2. Annual return summary (to follow)
3. Trial balance for month 12
4. Balance sheet (inc stock movement & profit & loss)
5. Detailed income and expenditure
6. Earmarked reserves
7. Report of the Internal Auditor
8. Fixed Asset Register

#### **3. RECOMMENDATION**

3.1 That the Council notes the report of the Internal auditor set out in Appendix 7 to this report; and

3.2 Approves the final accounts 2020/21 for submission to the external auditors.

#### **For further information please contact:**

Melanie Stephens, Parish Clerk  
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## **FAIR OAK AND HORTON HEATH PARISH COUNCIL**

### **Supporting statement to the Accounts for the year ended 31 March 2021**

#### **Leases**

Photocopier rental at a cost of £256.46 per Quarter (CF Corporate Finance)  
Telephone system rental at a cost of 486.57 per Quarter (Siemens Financial services)

#### **Tenancies**

##### **The council has one tenant**

Fair Oak Squash Club at £100.00 per annum

##### **The council has one tenancy arrangement:**

With Eastleigh Borough Council for Knowle Hill conservation site. - No Rent

#### **Section 137 Payments**

Under its own resolution resolution the Council grants only up to £4,000 per annum, for the benefit of people in the area on activities or projects

During the year the council made the following section 137 payments:

	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
Village Hall pantomime	0	350
Fair Oak Gardening Club	0	150
Squash club	500	0
Moorlands Camping	500	0
Fair Oak village Hall	1,000	0
MHA Communities	400	0
Fair Oak Library	1,000	0
Victim support	100	150
Fair Oak widows	0	150
Allotment association	0	150
Age concern	0	350
Butterflies berevment	0	700
Fair Oak Cricket club	500	400
Badminton club	0	100
Twynhams charities	0	800
Wyvern FC	0	700
	<u>4,000</u>	<u>4,000</u>

#### **Donations received**

No Carnival took place in the financial year due to this being cancelled due to COVID.

#### **Debtors**

<b>2020/21</b>	<b>2019/20</b>
<b>£</b>	<b>£</b>

VAT Recoverable	7,658	1,944
Debtors at 31/03/21	0	12,692
Prepaid Expenses	0	0
	<u>7,658</u>	<u>14,636</u>

#### Advertising and Publicity

	2020/21	2019/20
	£	£
Newsletter	0	2,958
Recruitment Advertising	0	0
	<u>0</u>	<u>2,958</u>

#### Pensions

For the year ended 31 March 2021 six members of the Council's staff were members of the Hampshire County Council pension scheme.

In the year to 31.03.21 pension costs amounted to £39,951

#### Movements on Capital Reserves

See attached breakdown

#### Assets

During the year the following assets were purchased/revalued:

	£
<b>Purchases</b>	
KUBUTA mower	11,100
Lenovo Laptop	612
Dell Vostro Laptop	630
Dell Vostro Laptop	630
Crowdhill Public Art	44,395
<b>Total Purchases</b>	<b>57,367</b>

#### Revaluations (movement in value shown)

No assets were revalued during the year

At 31 March 2021 the following assets were held:

Other assets - detailed on attached asset register	1,979,457
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#### Loans

The council has no outstanding borrowings

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
105	VAT Control Account			7,657.76	
200	Current Account			66,785.81	
210	Premier Account			337,580.80	
220	Public Sector Deposit Fund			308,644.14	
250	Petty Cash			111.79	
310	General Reserves				372,873.30
325	EMR - Knowle Park				3,212.22
330	EMR - Tennis Project				4,035.00
340	EMR - Knowle Park Office &comp				24,451.47
345	EMR - Lapstone Farm				88,264.58
350	EMR - Horton Heath CC				5,166.30
360	EMR - Community orchard				16.67
365	EMR - Election expenses				6,000.00
375	EMR -New Century Park				41,305.63
380	EMR - Knowle park allotments				4,500.00
385	EMR - Village Name Plates				8,000.00
389	EMR - Community Halls Maint				4,000.00
390	EMR - HHCC Flooring				40,250.00
395	EMR - Onsite Maint Knowle Park				6,750.00
396	EMR- Woodland Play Area				69,461.75
500	Creditors				142.20
510	Accruals				1,600.00
1076	Precept	100	Income		419,172.05
1090	Interest Received	100	Income		767.32
1100	Grants	100	Income		4,956.50
1200	Hiring Fees	150	Parish Office		1,524.83
1200	Hiring Fees	230	Crowdhill Community Building		14,669.41
1200	Hiring Fees	250	HHCC		6,374.17
1300	Football Income	100	Income		1,286.00
1310	Cricket Income	100	Income		1,100.00
1500	Allotment Income	500	Allotments		2,924.11
1520	Burials Income	510	Cemetery		4,782.00
1530	Memorials Income	510	Cemetery		1,653.00
1540	Cremation Income	510	Cemetery		2,815.50
1900	Other Income	100	Income		98,529.69
4000	Salaries	110	Administration	212,318.98	
4010	Employer's Pension	110	Administration	36,589.11	
4030	Sickness/Holiday Cover	110	Administration	512.00	
4055	Insurance	110	Administration	9,285.45	
4060	Audit	110	Administration	2,150.00	
4070	Legal & Professional Fees	110	Administration	12,944.47	
4075	Postage	110	Administration	78.44	

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4080	Stationery	110	Administration	517.94	
4085	Printer Consumables	110	Administration	497.80	
4090	Admin Maintenance	110	Administration	2,139.59	
4095	Bank Charges	110	Administration	0.99	
4100	Chairman's Allowance	110	Administration	67.81	
4105	Conference/Training/Staffing	110	Administration	2,876.19	
4110	Clothing	110	Administration	406.73	
4120	Telephone & Broadband	110	Administration	2,704.53	
4120	Telephone & Broadband	230	Crowdhill Community Building	1,052.74	
4120	Telephone & Broadband	240	Pavilion	631.58	
4120	Telephone & Broadband	250	HHCC	782.80	
4125	Mobile Phone	110	Administration	337.74	
4132	Subscriptions	110	Administration	2,478.66	
4133	Software and support	110	Administration	3,979.64	
4134	Members IT	110	Administration	4,725.00	
4135	Marketing	110	Administration	2,582.00	
4140	Card Payments	110	Administration	735.67	
4300	Machinery - General Repairs	210	Machinery and Van	2,892.58	
4305	Fuel	210	Machinery and Van	2,996.78	
4310	Road Tax	210	Machinery and Van	530.00	
4315	Maintenance - Vans	210	Machinery and Van	1,146.05	
4320	Vehicle Insurance	210	Machinery and Van	1,195.57	
4395	Business Rates	150	Parish Office	15,219.50	
4395	Business Rates	230	Crowdhill Community Building	7,360.25	
4395	Business Rates	250	HHCC	2,644.70	
4400	Gas	150	Parish Office	828.34	
4400	Gas	230	Crowdhill Community Building	509.63	
4400	Gas	240	Pavilion	591.99	
4400	Gas	250	HHCC	2,190.37	
4405	Electricity	150	Parish Office	518.30	
4405	Electricity	230	Crowdhill Community Building	2,085.74	
4405	Electricity	240	Pavilion	530.04	
4405	Electricity	250	HHCC		2,099.11
4410	Water	150	Parish Office	703.88	
4410	Water	230	Crowdhill Community Building	453.53	
4410	Water	250	HHCC	605.30	
4410	Water	500	Allotments	66.68	
4410	Water	510	Cemetery	329.72	
4415	Repairs	150	Parish Office	631.00	
4415	Repairs	230	Crowdhill Community Building	584.50	
4415	Repairs	240	Pavilion	2,749.50	
4415	Repairs	250	HHCC	319.50	

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4420	CCTV Maintenance	150	Parish Office		77.00
4420	CCTV Maintenance	240	Pavilion	70.00	
4420	CCTV Maintenance	250	HHCC	100.00	
4420	CCTV Maintenance	320	New Century Park	70.00	
4425	Health & Safety	150	Parish Office	2,550.56	
4425	Health & Safety	230	Crowdhill Community Building	2,312.00	
4425	Health & Safety	240	Pavilion	3,412.00	
4425	Health & Safety	250	HHCC	976.00	
4435	Cleaning	150	Parish Office	993.56	
4435	Cleaning	230	Crowdhill Community Building	665.51	
4435	Cleaning	250	HHCC	75.00	
4440	Contract cleaning	150	Parish Office	13.48	
4450	Equipment - Internal	150	Parish Office	946.00	
4450	Equipment - Internal	230	Crowdhill Community Building	939.23	
4450	Equipment - Internal	250	HHCC	23.22	
4455	Equipment - External	230	Crowdhill Community Building	5,867.04	
4480	Bus Shelters	280	Other Properties	300.00	
4505	Village Flowers	280	Other Properties	4,200.00	
4530	Equipment - Purchases	290	General Grounds Maintenance	10,834.14	
4535	Equipment - Maintenance	290	General Grounds Maintenance	1,071.55	
4540	Materials	290	General Grounds Maintenance	1,798.96	
4575	Cricket (Winter)	300	Lapstone Playing Fields	508.00	
4590	Pitch Maintenance	300	Lapstone Playing Fields	5,079.35	
4595	General Maintenance	300	Lapstone Playing Fields	1,731.50	
4595	General Maintenance	310	Knowle Park	3,446.00	
4595	General Maintenance	320	New Century Park	1,024.85	
4595	General Maintenance	370	Daisy Dip	62.50	
4595	General Maintenance	410	New Century Park Play Area	100.00	
4595	General Maintenance	430	Meadowsweet Way Play Area	26,899.14	
4595	General Maintenance	440	Knowle Park Play Area	610.50	
4630	Fencing	310	Knowle Park	1,127.50	
4645	Seating/Bins	310	Knowle Park	183.71	
4680	General Bin Emptying	150	Parish Office	1,265.98	
4680	General Bin Emptying	230	Crowdhill Community Building	655.44	
4680	General Bin Emptying	240	Pavilion	464.92	
4680	General Bin Emptying	250	HHCC	786.94	
4680	General Bin Emptying	300	Lapstone Playing Fields	1,279.22	
4700	Water Fountain	300	Lapstone Playing Fields	2,401.50	
4770	Skatepark	440	Knowle Park Play Area	170.27	
4815	Allotments - Pest Control	500	Allotments	304.00	
4820	Allotments - Toilet	500	Allotments	1,022.83	
4830	Trees - Lapstone Playing Field	550	Trees	1,350.00	

## Account Number Order

<u>A/c Code</u>	<u>Account Name</u>	<u>Centre</u>	<u>Centre Name</u>	<u>Debit</u>	<u>Credit</u>
4831	Trees - Knowle Park	550	Trees	520.00	
4832	Trees - New Century Park	550	Trees	300.00	
4833	Trees - Knowle Hill	550	Trees	1,090.00	
4834	Trees - Lapstone Farm	550	Trees		1,392.00
4835	Trees - Oak Walk	550	Trees	240.00	
4836	Trees - Daisy Dip	550	Trees	360.00	
4838	Trees - Fair Oak Cemetery	550	Trees	240.00	
4850	Section 137 - Grants	600	Other Expenses	3,850.00	
4855	Section 137 - Street Pastors	600	Other Expenses	700.00	
4870	Youth Project	600	Other Expenses	25,000.00	
4875	Community Events Expenditure	600	Other Expenses	8,842.34	
4881	Community Orchard	900	Reserves Spend	483.33	
4990	Sundry Expenses	110	Administration	958.16	
4990	Sundry Expenses	230	Crowdhill Community Building	58.95	
4991	Woodland Play Area	900	Reserves Spend	990.00	
4992	Meadowsweet way Play Area	900	Reserves Spend	39,401.00	
4994	New Office&Compund General	900	Reserves Spend	6,432.29	
4997	Horton Heath Commmunity Centre	900	Reserves Spend	210.00	
5001	Crowdhill	900	Reserves Spend		23,517.03
6000	Transfer from EMR	280	Other Properties		2,000.00
6000	Transfer from EMR	900	Reserves Spend		48,316.62
6001	Transfer to EMR	100	Income	70,451.75	
6001	Transfer to EMR	230	Crowdhill Community Building	1,305.63	
<b>Trial Balance Totals :</b>				<b>1,317,985.46</b>	<b>1,317,985.46</b>
<b>Difference</b>				<b>0.00</b>	

31 March 2020

31 March 2021

31 March 2020		31 March 2021	
Current Assets			
12,692	Debtors	0	
1,944	VAT Control Account	7,658	
33,904	Current Account	66,786	
307,424	Premier Account	337,581	
308,034	Public Sector Deposit Fund	308,644	
61	Petty Cash	112	
<u>664,060</u>		<u>720,780</u>	
<b>664,060</b>	<b>Total Assets</b>	<b>720,780</b>	
Current Liabilities			
5,613	Creditors	142	
1,600	Accruals	1,600	
<u>7,213</u>		<u>1,742</u>	
<b>656,846</b>	<b>Total Assets Less Current Liabilities</b>	<b>719,038</b>	
Represented By			
372,873	General Reserves	413,624	
3,212	EMR - Knowle Park	3,212	
4,035	EMR - Tennis Project	4,035	
33,684	EMR - Knowle Park Office & comp	24,451	
88,265	EMR - Lapstone Farm	88,265	
44,777	EMR - Horton Heath CC	5,166	
500	EMR - Community orchard	17	
6,000	EMR - Election expenses	6,000	
40,000	EMR - New Century Park	41,306	
4,500	EMR - Knowle park allotments	4,500	
8,000	EMR - Village Name Plates	8,000	
4,000	EMR - Community Halls Maint	4,000	
40,250	EMR - HHCC Flooring	40,250	
6,750	EMR - Onsite Maint Knowle Park	6,750	
0	EMR - Woodland Play Area	69,462	
<u>656,846</u>		<u>719,038</u>	



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29/04/2021

Fair Oak & Horton Heath Parish Council

19:09

Balance Sheet as at 31 March 2020

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31 March 2020

31 March 2021

The above statement represents fairly the financial position of the authority as at 31 March 2020 and reflects its Income and Expenditure during the year.

Signed :

Chairman

\_\_\_\_\_

Date : \_\_\_\_\_

Signed :

Responsible

Financial

\_\_\_\_\_

Date : \_\_\_\_\_

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<b><u>Current Assets</u></b>			
105	VAT Control Account	7,658	
200	Current Account	66,786	
210	Premier Account	337,581	
220	Public Sector Deposit Fund	308,644	
250	Petty Cash	112	
	Total Current Assets		720,780
<b><u>Current Liabilities</u></b>			
500	Creditors	142	
510	Accruals	1,600	
	Total Current Liabilities		1,742
	Net Current Assets		719,038
	Total Assets less Current Liabilities		<u>719,038</u>
<b><u>Represented by :-</u></b>			
300	Current Year Fund	62,192	
310	General Reserves	351,433	
325	EMR - Knowle Park	3,212	
330	EMR - Tennis Project	4,035	
340	EMR - Knowle Park Office & comp	24,451	
345	EMR - Lapstone Farm	88,265	
350	EMR - Horton Heath CC	5,166	
360	EMR - Community orchard	17	
365	EMR - Election expenses	6,000	
375	EMR -New Century Park	41,306	
380	EMR - Knowle park allotments	4,500	
385	EMR - Village Name Plates	8,000	
389	EMR - Community Halls Maint	4,000	
390	EMR - HHCC Flooring	40,250	
395	EMR - Onsite Maint Knowle Park	6,750	
396	EMR- Woodland Play Area	69,462	
	Total Equity		<u>719,038</u>

<u>Account</u>	<u>Sales/Income</u>	<u>Month Actual</u>	<u>YTD Actual</u>
1076	Precept	0	419,172
1090	Interest Received	18	767
1100	Grants	0	4,957
1200	Hiring Fees	2,719	22,568
1300	Football Income	0	1,286
1310	Cricket Income	0	1,100
1500	Allotment Income	0	2,924
1520	Burials Income	(1,400)	4,782
1530	Memorials Income	1,451	1,653
1540	Cremation Income	0	2,816
1900	Other Income	856	98,530
	Total Sales/Income	3,643	560,555
<u>Account</u>	<u>Indirect/Overhead Expenditure</u>		
4000	Salaries	17,193	212,319
4010	Employer's Pension	2,412	36,589
4030	Sickness/Holiday Cover	0	512
4055	Insurance	3,213	9,285
4060	Audit	0	2,150
4070	Legal & Professional Fees	1,890	12,944
4075	Postage	10	78
4080	Stationery	84	518
4085	Printer Consumables	108	498
4090	Admin Maintenance	427	2,140
4095	Bank Charges	0	1
4100	Chairman's Allowance	0	68
4105	Conference/Training/Staffing	1,651	2,876
4110	Clothing	0	407
4120	Telephone & Broadband	(2,887)	5,172
4125	Mobile Phone	31	338
4132	Subscriptions	28	2,479
4133	Software and support	897	3,980
4134	Members IT	65	4,725
4135	Marketing	1,200	2,582
4140	Card Payments	30	736
4300	Machinery - General Repairs	206	2,893
4305	Fuel	102	2,997
4310	Road Tax	0	530
4315	Maintenance - Vans	(206)	1,146
4320	Vehicle Insurance	0	1,196
4395	Business Rates	0	25,224
4400	Gas	314	4,120
4405	Electricity	1,945	1,035
4410	Water	12	2,159
4415	Repairs	163	4,285
4420	CCTV Maintenance	(304)	163
4425	Health & Safety	1,321	9,251
4435	Cleaning	0	1,734
4440	Contract cleaning	0	13
4450	Equipment - Internal	1,564	1,908
4455	Equipment - External	2,735	5,867

## Detailed Profit and Loss Account - Excluding Stock Movement

Month 12 Date 31/03/2021

	<u>Month Actual</u>	<u>YTD Actual</u>
4480 Bus Shelters	0	300
4505 Village Flowers	0	4,200
4530 Equipment - Purchases	696	10,834
4535 Equipment - Maintenance	650	1,072
4540 Materials	(430)	1,799
4575 Cricket (Winter)	0	508
4590 Pitch Maintenance	53	5,079
4595 General Maintenance	1,868	33,874
4630 Fencing	0	1,128
4645 Seating/Bins	131	184
4680 General Bin Emptying	122	4,453
4700 Water Fountain	2,402	2,402
4770 Skatepark	170	170
4815 Allotments - Pest Control	0	304
4820 Allotments - Toilet	89	1,023
4830 Trees - Lapstone Playing Field	0	1,350
4831 Trees - Knowle Park	0	520
4832 Trees - New Century Park	0	300
4833 Trees - Knowle Hill	0	1,090
4834 Trees - Lapstone Farm	0	(1,392)
4835 Trees - Oak Walk	0	240
4836 Trees - Daisy Dip	0	360
4838 Trees - Fair Oak Cemetery	0	240
4850 Section 137 - Grants	0	3,850
4855 Section 137 - Street Pastors	0	700
4870 Youth Project	25,000	25,000
4875 Community Events Expenditure	0	8,842
4881 Community Orchard	483	483
4990 Sundry Expenses	(214)	1,017
4991 Woodland Play Area	990	990
4992 Meadowsweet way Play Area	0	39,401
4994 New Office&Compound General	0	6,432
4997 Horton Heath Community Centre	0	210
5001 Crowdhill	0	(23,517)
Total Indirect/Overhead Expenditure	<u>66,213</u>	<u>498,363</u>
Operating Profit	(62,569)	62,192
% Operating Profit	-1,717.36%	11.09%

Fair Oak & Horton Heath Parish Council  
Income and Expenditure Account for Year Ended 31 March 2021

31 March 2020		31 March 2021
	<b>Operating Income</b>	
432,662	Income	525,812
6,371	Parish Office	1,525
36,523	Crowdhill Community Building	14,669
591	Pavilion	0
17,535	HHCC	6,374
2,547	Allotments	2,924
12,230	Cemetery	9,251
<u>508,460</u>	<b>Total Income</b>	<u>560,555</u>
	<b>Running Costs</b>	
44	Income	0
128,560	Administration	298,887
21,470	Parish Office	23,594
139,622	Property Maintenance Staff	0
9,671	Machinery and Van	8,761
25,432	Crowdhill Community Building	22,545
9,347	Pavilion	8,450
13,500	HHCC	6,405
2,272	Other Properties	4,500
11,422	General Grounds Maintenance	13,705
6,723	Lapstone Playing Fields	11,000
7,059	Knowle Park	4,757
1,444	New Century Park	1,095
0	Daisy Dip	63
58	Wyvern Meadow	0
485	Play Areas General	0
76,489	New Century Park Play Area	100
440	Meadowsweet Way Play Area	26,899
812	Knowle Park Play Area	781
1,308	Allotments	1,394
520	Cemetery	330
7,533	Trees	2,708
33,933	Other Expenses	38,392
19,307	Reserves Spend	24,000
<u>517,451</u>	<b>Total Expenditure</b>	<u>498,363</u>
	<b>General Fund Analysis</b>	
362,481	Opening Balance	372,873
508,460	Plus : Income for Year	560,555
<u>870,941</u>		<u>933,428</u>
517,451	Less : Expenditure for Year	498,363
<u>353,491</u>		<u>435,065</u>
(19,382)	Transfers TO / FROM Reserves	21,441
<u>372,873</u>	<b>Closing Balance</b>	<u>413,624</u>

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<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
320 EMR - Crowdhill Green	0.00		0.00
325 EMR - Knowle Park	3,212.22		3,212.22
330 EMR - Tennis Project	4,035.00		4,035.00
335 EMR - Cricket Roller	0.00		0.00
340 EMR - Knowle Park Office &comp	24,451.47	-4,994.00	19,457.47
345 EMR - Lapstone Farm	88,264.58		88,264.58
350 EMR - Horton Heath CC	5,166.30		5,166.30
355 EMR - Dean Road play area	0.00		0.00
360 EMR - Community orchard	16.67		16.67
365 EMR - Election expenses	6,000.00		6,000.00
370 EMR - Footpath Leaflet	0.00		0.00
375 EMR -New Century Park	41,305.63		41,305.63
380 EMR - Knowle park allotments	4,500.00		4,500.00
385 EMR - Village Name Plates	8,000.00		8,000.00
389 EMR - Community Halls Maint	4,000.00		4,000.00
390 EMR - HHCC Flooring	40,250.00		40,250.00
395 EMR - Onsite Maint Knowle Park	6,750.00		6,750.00
396 EMR- Woodland Play Area	69,461.75		69,461.75
	<u>305,413.62</u>	<u>-4,994.00</u>	<u>300,419.62</u>

# Do the Numbers Limited

29<sup>th</sup> April 2021

Melanie Stephens, Clerk  
Fair Oak and Horton Heath Parish Council  
2 Knowle Park Lane  
Fair Oak  
Eastleigh  
Hants SO50 7GL

Dear Melanie,

## **Subject: Review of matters arising from Internal Audit for 31 March 2021**

Please find below the list of matters arising following my visits today and earlier in the year. I found the records of the council to be in very good order and felt that the visits went extremely well.

<b>Control area</b>	<b>Issue</b>	<b>Recommended Action</b>
Minute signing	Due to COVID lockdowns, not all of the minutes to the year end had been printed and signed.	This should be done in advance of the AGAR being approved.
Debit cards	It appears that the office team have access to the debit cards, but not the grounds team.	It may be useful for the Operations Manager to have access to such a facility for out of hours purchases.
Petty Cash	The council still maintains a cash tin even though it is little used and not regularly checked by members.	Controls would be improved if the tin contents were to be banked and the operations manager to have a bank card
Asset additions	IT equipment, replacement play equipment and vehicles have been purchased in the year, not all of which are correctly included in the asset register. (The difference is well below the External Audit reporting limit)	RBS (accounting software provider) not supply an Asset Management module which could replace the current spreadsheet. This would allow the council to actively manage and track its mobile and fixed assets and improve reporting links to the accounts system.
Bank reconciliation approval	It appears that only one or two members of the council are carrying out the internal control checking of the bank reconciliation.	All members in rotation should perform the internal controls so that they are aware of the systems and understand the records of the council.

37 Upper Brownhill Road, Southampton, SO16 5NG

[eleanorgreene@thedunnefamily.co.uk](mailto:eleanorgreene@thedunnefamily.co.uk)


Registered in England No. 7871759

Director: Eleanor S Greene

Business rate COVID relief	It would appear that the buildings owned by the council which include rooms for hire should have been covered by <a href="#">Business Rates relief in 20/21</a>	It is unclear why this was not offered by the Borough Council, but this should be investigated to offset the income lost by lockdowns.
Former Scout Hut Site	The council is looking at placing a new building on the site and leasing it to a CIC to run a cafe.	At all stages the council should ensure that the building is a council asset and that the business running within it is a separate legal entity.
Web documents	All documents on the website should be in a non editable format where the presentation is controlled by the council – such as PDF	Please could files like the delegated decision list be updated to the correct format.
General reserves	The general reserve of the council is now significantly above the level in the guidance. For a council the size of FOHPC it should be around 3 months of revenue expenditure ( <i>also raised last two years</i> )	Councils do not have the power to hold savings. Precepted funds should be used in a timely manner for the benefit of residents. As per <a href="#">paragraph 5.32 here</a> the council bring forward projects to spend taxpayers money for their benefit.

Please find attached my invoice for the agreed fee.  
If either you or your councillors have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

37 Upper Brownhill Road, Southampton, SO16 5NG

[eleanorgreene@thedunnefamily.co.uk](mailto:eleanorgreene@thedunnefamily.co.uk)

Registered in England No. 7871759

Director: Eleanor S Greene



**Fair Oak & Horton Heath Parish Council Fixed Asset Register as at 31.03.2021**

	Date of Purchase	Balance c/fwd 31/03/20	Revaluations during the year	Purchases during the year	Disposals during the year	Balance c/fwd 31/03/21
<b>Lapstone Farm</b>						
Lapstone Country Park land	31.03.10	1.00				1.00
Boardwalk	02.02.11	9,250.00				9,250.00
Display Panel	07.11.12	480.00				480.00
		9,731.00	0.00	0.00	0.00	9,731.00
<b>Oak Walk</b>						
Land at Oak Walk	31.12.10	1.00				1.00
Fencing	27.04.12	5,540.00				5,540.00
Jubilee Sculpture	08.06.12	10,000.00				10,000.00
		15,541.00	0.00	0.00	0.00	15,541.00
<b>Lapstone Park</b>						
Lapstone Land		1.00				1.00
Pavilion and car park	01.04.97	368,782.00				368,782.00
Car park lighting	01.04.97	7,683.00				7,683.00
Tennis Courts	01.04.97	18,000.00				18,000.00
Sports Equipment	01.04.97	4,441.00				4,441.00
Table and chairs for pavilion	11.11.97	1,687.00				1,687.00
CCTV at Lapstone	19.06.03	8,722.00				8,722.00
Storage Facility	22.4.04	5,389.00				5,389.00
Bench for tennis courts	20.06.05	183.00				183.00
Boiler - Pavilion	19.12.05	1,216.00				1,216.00
Aluminium Junior Goal	17.08.06	946.97				946.97
Machinery storage fencing / compound	25.09.06	1,749.55				1,749.55
Aluminium Goals	16.06.08	1,065.00				1,065.00
2 Wooden benches	04.08.08	51.70				51.70
Garege door - Cricket	30.10.08	1,254.00				1,254.00
Vacuum cleaner	04.12.08	79.19				79.19
CCTV camera	31.05.13	445.00				445.00
Covert camera	28.02.14	50.00				50.00
2 x Aluminium goals	07.08.14	758.26				758.26
New covert camera and replacements	01.08.14	1,187.50				1,187.50
New DVR & modem for CCTV	21.03.15	1,438.80				1,438.80
Cricket scoreboard	25.05.16	9,897.22				9,897.22
Tennis nets	06.06.16	102.00				102.00
Emergency lights at Pavillion	18.10.16	664.62				664.62
Bench	27.02.17	507.60				507.60
<b>2 X CHAIRS Pavillion</b>	24.04.17	186.93				186.93
		436,488.34				436,488.34
Dennis FT510 cricket mower	03.03.99	2,210.00				2,210.00
Sissi Auto Rotorake scarifier ARR/4	01.04.99	1,500.00				1,500.00
Stihl HB2300 Blower	31.03.03	162.00				162.00
Knapsack Sprayer	27.06.03	97.86				97.86
Cricket combirake and brush	16.05.05	299.00				299.00
Cricket rotary brush	16.05.05	135.00				135.00
Sarel Spiker	17.05.06	435.00				435.00
Water Bowser	04.06.06	2,000.00				2,000.00
Tractor : TC40DA compact HF56FON	12.09.06	27,350.00				27,350.00
Air Compressor	06.03.07	125.89				125.89
Billy Goat	31.10.07	1,577.30				1,577.30
Hover Mower	03.04.08	420.75				420.75
Weedkiller System	11.05.09	392.08				392.08
Danarm Rotary Mower	10.05.10	680.00				680.00
Spyker Spreader	10.05.10	228.00				228.00

Snow Plough	31.03.11	980.00				980.00
Dragmat	19.08.11	480.00				480.00
Flame Gun	27.09.11	149.99				149.99
Izuzu D-Max 4x4 HN62EGD	19.01.13	14,700.00				14,700.00
Danarm RH26 Brushcutter	31.05.13	256.00				256.00
Welder	10.06.13	440.00				440.00
Chainsaw helmet	22.06.13	38.00				38.00
BG86 Blower	26.11.13	185.00				185.00
Stihl MS211CBE Chainsaw	02.12.13	249.00				249.00
Isuzu extended cab van HF14NZT	01.05.14	20,040.00				20,040.00
Kilworth Sovema flail collector	25.09.14	5,540.00				5,540.00
Defibrillator	23.01.15	1,295.00				1,295.00
Paladin TG 21" mower	22.04.15	1,800.00				1,800.00
Wood chipper	21.04.15	825.00				825.00
Poweroll Excel roller	22.06.15	12,495.00				12,495.00
Danarm TMV 50L strimmer	15.07.15	360.00				360.00
Trimax 155 flail	15.07.15	4,510.00				4,510.00
Silky Zubat hand saw	21.01.16	59.00				59.00
CLFG 5100 ES Generator	16.03.16	682.80				682.80
Battery Charger	10.02.16	34.40				34.40
ATV	09.08.16	16,620.00				16,620.00
Pressure Washer	31.03.16	324.21				324.21
Fertiliser spreader	01.08.17	450.00				450.00
Strimmer 24"	01.08.17	996.00				996.00
Strimmer HL92	01.08.17	442.00				442.00
M251Chain Saw and Blower	26.04.17	929.47				929.47
Strimmer 24"	25.10.18	510.00				510.00
Roller Mower	01.05.19	6,300.00				6,300.00
New Motor blade	03.12.19	614.50				614.50
New pruner	25.12.20	417.51				417.51
Line trimmer	25.12.21	414.58				414.58
Long reach chainsaw	29.02.20	355.94				355.94
KUBUTA mower	01.06.20	0.00		11,100.00		11,100.00
		142,954.15	0.00	11,100.00	0.00	142,206.28
<b>Cemetery</b>						
Cemetery land		1.00				1.00
Concrete Garage	01.04.95	3,768.00				3,768.00
Arch	01.07.99	1,544.00				1,544.00
Wooden seat	28.07.99	372.00				372.00
Bench	01.07.03	427.00				427.00
Noticeboard	01.08.11	869.14				869.14
Circular tree bench	23.04.14	999.00				999.00
		7,980.14	0.00	0.00	0.00	7,980.14
<b>New Century Park</b>						
Land at New Century Park		1.00				1.00
Basketball goal	01.04.99	1,145.15				1,145.15
Contour Seats	23.11.99	2,380.00				2,380.00
Play equipment	01.04.00	21,495.00				21,495.00
Home Guard Gates	01.04.01	6,495.00				6,495.00
Jubilee Gates	31.03.03	4,000.00				4,000.00
CCTV equipment	06.05.03	9,014.00				9,014.00
Eco Play unit	22.09.03	11,783.00				11,783.00
CCTV floodlights	02.12.03	1,231.65				1,231.65
Safety Surface Play Area	21.11.05	27,512.00				27,512.00
Fence Railings	20.02.06	25,219.00				25,219.00
2 replacement CCTV Cameras	20.02.06	660.00				660.00
Play area gate (DDA compliant)	20.10.06	875.00				875.00
CCTV Hard Drive	25.10.08	2,150.00				2,150.00
Brookfield Gate	30.11.08	218.63				218.63
Grit Bin	10.12.10	132.00				132.00
Goal	09.09.11	3,852.90				3,852.90

Dice Spinner	29.05.12	165.00			165.00
CCTV Digital Recorder	14.12.12	893.00			893.00
2 x CCTV Replacement Cameras	14.12.12	890.00			890.00
CCTV Camera	31.05.13	445.00			445.00
10 x Outdoor Fitness Units	20.01.14	32,000.00			32,000.00
Bench	21.01.14	645.00			645.00
Bench	08.02.16	337.00			337.00
Bench	31.03.16	774.00			774.00
Bench	22.03.16	801.00			801.00
Bench	22.03.16	337.00			337.00
New signs for play area	31.05.16	96.77			96.77
bench	11.07.16	627.60			627.60
New Youth shelter	01.04.17	34,482.00			34,482.00
Pitch 3 Goalposts	01.04.17	909.00			909.00
Chin up bars	01.04.17	1,420.00			1,420.00
2 new cradle swing seats	21.06.17	348.00			348.00
		193,334.70			193,334.70
<b>Office</b>					
<b>Furniture – cupboards and storage</b>	01.04.90				
Digital camera	17.02.15	49.99	0.00		49.99
Toshiba L50-B-IUT Notebook	07.05.15	323.12	0.00		323.12
2 x Novatech Pro NS107 PC	05.10.16	525.97	0.00		525.97
Dell PC and Laptop	02.12.19	1,130.00	0.00		1,130.00
Inkjet printer	24.03.20	62.98	0.00		62.98
Lenovo Laptop	01.06.20	0.00	612.00		612.00
Dell Vostro Laptop	01.07.20	0.00	630.00		630.00
Dell Vostro Laptop	20.07.20	0.00	630.00		630.00
		2,092.06	1,872.00		3,964.06
<b>Miscellaneous</b>					
Memorial		9,622.07			9,622.07
Timber Bus Shelters x 4	01.04.95	11,545.58			11,545.58
Fences and Gates	01.04.99	18,400.00			18,400.00
Notice boards x 5	31.03.03	4,426.00			4,426.00
Bench for The Square bus shelter	20.7.04	469.20			469.20
Memorial Safety Kit	20.02.06	67.98			67.98
Clock	20.11.06	3,000.00			3,000.00
Bus Shelter	09.01.08	2,120.70			2,120.70
LED Christmas Lights	27.06.08	2,016.00			2,016.00
2 Noticeboards	30.06.10	2,000.00			2,000.00
1 Noticeboard	15.02.11	1,200.00			1,200.00
Village Square Bench	27.01.11	713.00			713.00
Speed Watch Pack	24.01.12	2,500.00			2,500.00
2 x Marquees	14.01.13	228.00			228.00
Noticeboard - Oak Walk	01.05.14	867.26			867.26
13 x Mapboards	15.01.15	5,354.17			5,354.17
7 x Christmas star motifs	04.01.15	1,659.00			1,659.00
World War 1 seat in Square	20.12.14	535.00			535.00
Bus shelter - Sandy Lane	30.04.15	2,500.00			2,500.00
Fencing - Campbell Way allotments	01.10.15	15,373.20			15,373.20
Speed watch kit	30.10.15	2,750.00			2,750.00
7 x Christmas star motifs	30.10.15	1,659.00			1,659.00
Noticeboards	06.06.16	1,273.43			1,273.43
Christmas Motifs	12.12.16	2,410.80			2,410.80
Wyvern Meadow signage	14.02.17	140.55			140.55
		0.00			0.00
		92,830.94			92,830.94
<b>Dean Road Play Area</b>					
<b>Land at Dean Road</b>		1.00			1.00
Gate	03.04.03	550.00			550.00
Signs	15.01.16	131.39			131.39
Dean Road Fence	22.11.17	7,701.38			7,701.38

		8,383.77			8,383.77
<b>Meadowsweet Way</b>					
<b>Play equipment</b>	31.08.03	35,900.00			35,900.00
CCTV	31.03.03	2,601.00			2,601.00
Play Area gate	18.07.05	565.00			565.00
CCTV at Horton Heath	28.04.06	2,350.00			2,350.00
Land	31.12.10	1.00			1.00
CCTV Monitor HHCC	14.10.11	108.00			108.00
Digital Recorder CCTV	14.12.12	893.00			893.00
4 x CCTV cameras	31.07.15	2,495.00			2,495.00
		44,913.00			44,913.00
<b>Daisy Dip</b>					
<b>Land</b>	01.04.13	1.00			1.00
Noticeboard	14.05.13	1,222.00			1,222.00
Fence	02.08.13	2,515.00			2,515.00
		3,738.00			3,738.00
<b>Knowle Hill</b>					
<b>3 wooden/concrete picnic tables</b>	01.04.95				
1 new wooden table to replace vandalised one	30.09.03	278.00			278.00
Boardwalk	18.10.11	2,550.00			2,550.00
Sign	21.04.16	46.20			46.20
		2,874.20			2,874.20
<b>Knowle Park (previously White Tree Farm)</b>					
<b>Land</b>	11.05.06	1.00			1.00
Fencing and gate	17.10.05	1,995.60			1,995.60
Fencing and gate	19.12.05	535.00			535.00
Bin	16.01.06	166.00			166.00
Kissing gates and fencing	28.09.06	1,095.60			1,095.60
Boundary Fence	30.07.07	1,650.00			1,650.00
Cemetery & Allotment Fencing	10.03.08	7,746.00			7,746.00
Allotment Fencing	14.01.09	3,046.54			3,046.54
Allotment Fencing	30.03.09	950.00			950.00
Allotment Track	16.03.09	4,910.00			4,910.00
Oak Tree Bench	10.05.10	3,100.00			3,100.00
Boardwalk	26.07.10	4,380.00			4,380.00
Acorn Sculptures	03.10.10	6,950.00			6,950.00
Plantation Fencing	29.10.10	3,238.00			3,238.00
Decorative Iron Fence	28.02.11	11,500.00			11,500.00
5 Hawthron Seat Benches	28.02.11	1,620.00			1,620.00
3 Kensington Benches	28.02.11	2,010.00			2,010.00
4 Picnic Benches	28.02.11	1,836.00			1,836.00
Viewing Point Plinth	28.02.11	2,900.00			2,900.00
Information Panel	07.01.11	1,434.00			1,434.00
2 Seats	31.03.11	334.00			334.00
Noticeboard	31.03.11	849.94			849.94
Allotments - Water Troughs	25.05.11	411.05			411.05
Car Park	30.06.11	30,030.00			30,030.00
Hawthorn Bench	02.11.11	334.00			334.00
Noticeboard	24.04.12	1,234.00			1,234.00
Bench	19.06.12	456.00			456.00
Noticeboard	11.02.13	1,222.00			1,222.00
Arch Sculpture	27.03.13	3,150.00			3,150.00
Bench	23.04.13	399.00			399.00
Bench	01.04.15	479.00			479.00
Skatepark equipment	30.06.15	6,020.00			6,020.00
Bench	25.08.15	783.00			783.00
Bench	04.11.15	337.00			337.00
Bench	29.07.16	250.00			250.00
Bench	11.07.16	1,275.60			1,275.60

bench (Knowle lane allotments)	05.09.16	482.40				482.40
sign	10.09.16	42.05				42.05
metal sign	17.10.16	23.99				23.99
		109,176.77	0.00	0.00	0.00	109,176.77
<b>Garage</b>						
Garage at village hall	01.04.95	3,846.98			(3,846.98)	0.00
		3,846.98	0.00	0.00	(3,846.98)	0.00
<b>New parish office and compound</b>						
<b>New Parish Office building</b>						
CCTV Monitor, DVR and cameras	10.11.17	766,466.00				766,466.00
Intruder alarms	10.11.17	4,495.00				4,495.00
Bison strimmer and Vaults	10.11.17	1,395.00				1,395.00
Bison strimmer and Vaults	10.11.17	2,385.00				2,385.00
Office Furniture	01.01.18	17,373.60				17,373.60
Burgular bars	31.11.17	645.00				645.00
Folding wall	01.01.18	8,006.40				8,006.40
Alarm system	01.01.18	810.00				810.00
White goods	01.01.18	932.00				932.00
Additional computers x2	01.01.18	2,124.48				2,124.48
CCTV	01.01.18	4,555.00				4,555.00
Fire extinguishers	01.01.18	1,092.00				1,092.00
Parish office fencing	21.03.18	1,702.81				1,702.81
Parish office barriers	21.03.18	7,350.68				7,350.68
<b>Parish Office Clock</b>	19.12.18	1,595.00				1,595.00
		820,927.97	0.00			820,927.97
<b>Woodlands Community Centre</b>						
Woodland Community Centre Building	01.04.18	1.00				1.00
Printer/scanner	21.05.18	108.33				108.33
Kitchen equipment	15.06.18	332.15				332.15
Mirrors	20.06.18	180.00				180.00
Lock cylinders and keys	20.06.18	868.32				868.32
Floor scrubber	18.07.18	1,299.00				1,299.00
Roller blinds	18.07.18	682.50				682.50
Dishwasher and Boiler	18.07.18	1,793.44				1,793.44
Key cabinet and cigarette bins	21.05.18	46.47				46.47
Fencing	08.06.18	2,400.00				2,400.00
Gate	01.07.18	150.24				150.24
Fencing	08.06.18	2,400.00				2,400.00
CCTV	18.07.18	3,577.50				3,577.50
Coffee Table	17.08.18	40.00				40.00
Low hanging trolley	17.08.18	275.00				275.00
Woodlands Furniture	17.08.18	8,240.00				8,240.00
Additional woodlands furniture	25.01.19	1,189.60				1,189.60
		23,583.55				23,583.55
<b>Horton Heath Community Centre</b>						
Community Building		1.00				1.00
Kitchen Equipment	Donated 25.11.18	400.00				400.00
Floor scrubber	Donated 25.11.18	500.00				500.00
Curtains and blinds	Donated 25.11.18	1,000.00				1,000.00
Metal Gate	Donated 25.11.18	300.00				300.00
Hall chairs	Donated 25.11.18	500.00				500.00

Water Boiler	Donated 25.11.18	100.00				100.00
Kitchen Crockery and utensils	Donated 25.11.18	200.00				200.00
cleaning materials	Donated 25.11.18	300.00				300.00
Toilet Mirrors	Donated 25.11.18	50.00				50.00
Defibulator	6.12.18	1,250.00				1,250.00
Kitchen Equipment	25.07.19	14,787.33				14,787.33
<b>Crowdhill Art</b>	31.03.21	0.00		44,394.78		44,394.78
		19,388.33	0.00	44,394.78	0.00	63,783.11
Total value of fixed assets as at 31.03.20		1,937,784.90	0.00	57,366.78	(3,846.98)	1,979,456.83

<b>Revaluations in the year</b>		0.00
Added in year		57,366.78
Disposed of in year	-	3,846.98
Total value of fixed assets as at 31.03.19		1,979,456.83