

## **FULL COUNCIL – 9 MAY 2022**

### **FINAL ACCOUNTS FOR YEAR ENDING MARCH 2022**

#### **1. PURPOSE**

- 1.1 To approve the final accounts 2021/2022 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 28 April 2022.
- 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 approves the final accounts 2021/22 for submission to the external auditors.

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

Melanie Stephens, Parish Clerk  
[clerk@fairoak-pc.gov.uk](mailto:clerk@fairoak-pc.gov.uk)

Jo Cahill, Finance Officer (Section 151)  
[finance@fairoak-pc.gov.uk](mailto:finance@fairoak-pc.gov.uk)

# Appendix 1

## Supporting statement to the Accounts for the year ended 31 March 2022

### 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 two tenants

Fair Oak Squash Club at £100.00 per annum  
Scouts at £50 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 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:

	2021/22	2020/21
	£	£
Village Hall pantomime	400	0
Evolution Yoga	700	0
Infant school	900	0
Squash club	700	500
Moorlands Camping	0	500
Fair Oak village Hall	0	1,000
MHA Communities	0	400
Fair Oak Library	800	1,000
Victim support	0	100
Fair Oak Cricket club	500	500
	<u>4,000</u>	<u>4,000</u>

### Debtors

	2021/22	2020/21
	£	£
VAT Recoverable	11,657	7,658
Debtors at 31/03/21	0	0
Prepaid Expenses	0	0
	<u>11,657</u>	<u>14,636</u>

### Pensions

For the year ended 31 March 2022 seven members of the Council's staff were members of the

Hampshire County Council pension scheme.  
In the year to 31.03.22 pension costs amounted to £46,004

### **Movements on Capital Reserves**

See attached breakdown

### **Assets**

During the year the following assets were purchased/revalued:

	£
<b>Purchases</b>	
Access Gates (Lapstone farm)	5,950
CCTV Pavilion	11,690
Dell Vostro Laptop	665
Dell Laptop	550
Village signage	5,000
Smart benches - Library/sandy lane	5,900
Skatepark equipment	6,278
Potting shed	4,994
Litter bins	2,690
Projector	585
Defibrillator	1,964
Fire detection Equipment (Horton Heath community centre)	2,209
Pembers Hill playarea	73,793
<b>Total Purchases</b>	<b>122,267</b>

### **Revaluations (movement in value shown)**

No assets were revalued during the year

At 31 March 2022 the following assets were held:

Other assets - detailed on attached asset register	2,101,725
--	-----------

### **Loans**

The council has no outstanding borrowings

Explanation of significant variances

Fair Oak and Horton Heath Parish Council  
Annual Return  
For the year ended March 2022  
Section 1 - Analytical Review

Box no	Description	Year ending 31-Mar-21	Change 31-Mar-22	Comment
1	Brought Forward	656,846	719,038	9.47% See last year
2	Annual Precept	419,172	432,417	3.16%
3	Total other receipts	141,383	299,324	111.71% £189,620 received in this financial year from the Borough Council for Pembers Hill and woodland playareas.
4	Staff costs	248,908	285,743	14.80% Staff cost increases due to salary increments for all staff, and increased headcount - 2 additional groundstaff. Increased pensions costs by 2%
5	Loan Interest	nil	nil	
6	Other Payments	249,455	448,342	79.73% Higher reserve spend. Signifiacnt payments included £67,872 spent on Pembers Hill play area, £33,000 on KP Footpaths, In Addition, front funded costs whilst awaiting receipt of S106 monies.
7	Balance carried forward	719,038	716,694	-0.33%
8	Cash and investments	713,123	711,573	-0.22% see box 7 and creditors
9	Total fixed assets	1,979,457	2,101,725	6.18% £74k for Pembers Hill play area, £6k Skatepark equipment, £5.9k smart benches, £11,700 CCTV Pavillion, £6k lapstone access gates.
10	Total borrowings	nil	nil	

# Appendix 2

**ANNUAL RETURN - ENGLAND**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**Fair Oak & Horton Heath Parish Council**

**SECTION 2 - THE STATEMENT OF ACCOUNTS**

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer  Date

I confirm that these accounts are approved by the Council and recorded as council minute reference  Dated

Signed on behalf of the above Council (Chair)  Date

		<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
<b>1</b>	Balances brought forward	<b>656,846</b>	<b>719,038</b>	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
<b>2</b>	(+) Precept or Rates and Levies	<b>419,172</b>	<b>432,417</b>	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
<b>3</b>	(+) Total other receipts	<b>141,383</b>	<b>299,324</b>	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
<b>4</b>	(-) Staff costs	<b>248,908</b>	<b>285,743</b>	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
<b>5</b>	(-) Loan interest/capital repayments	<b>0</b>	<b>0</b>	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
<b>6</b>	(-) All other payments	<b>249,455</b>	<b>448,342</b>	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
<b>7</b>	(=) Balances carried forward	<b>719,038</b>	<b>716,694</b>	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
<b>8</b>	Total value of cash and short term investments	<b>713,123</b>	<b>711,573</b>	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
<b>9</b>	Total fixed assets plus long term investments and assets	<b>0</b>	<b>0</b>	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
<b>10</b>	Total Borrowings	<b>0</b>	<b>0</b>	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

- \* A brief explanation of significant variations from last year to this year in Section 2;
- \* Bank Reconciliation as at 31 March

# Appendix 3

Date : 22/04/2022

Fair Oak & Horton Heath Parish Council

Page 1

Time: 17:22

Trial Balance for Month No: 12

User : JOANNA

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>
100	Debtors			1,830.50	
105	VAT Control Account			11,657.16	
200	Current Account			64,977.29	
210	Premier Account			337,635.28	
220	Public Sector Deposit Fund			308,859.02	
250	Petty Cash			101.48	
310	General Reserves				413,624.48
325	EMR - Knowle Park				3,212.22
330	EMR - Tennis Project				2,796.68
340	EMR - Knowle Park Office &comp				11,319.17
345	EMR - Lapstone Farm				62,417.24
350	EMR - Horton Heath CC				2,708.30
360	EMR - Community orchard				16.67
365	EMR - Election expenses				6,000.00
375	EMR -New Century Park				32,079.63
380	EMR - Knowle park allotments				4,500.00
385	EMR - Village Name Plates				2,000.00
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				186,129.89
397	EMR- Pembers Hill Play Area				2,162.00
500	Creditors				6,766.29
510	Accruals				1,600.00
1076	Precept	100	Income		432,416.53
1090	Interest Received	100	Income		305.01
1200	Hiring Fees	150	Parish Office		6,272.54
1200	Hiring Fees	230	Crowdhill Community Building		20,473.50
1200	Hiring Fees	240	Pavilion	145.20	
1200	Hiring Fees	250	HHCC		18,599.67
1300	Football Income	100	Income		4,704.00
1310	Cricket Income	100	Income		2,500.00
1500	Allotment Income	500	Allotments		3,196.10
1520	Burials Income	510	Cemetery		11,808.40
1530	Memorials Income	510	Cemetery		3,812.65
1540	Cremation Income	510	Cemetery		2,200.50
1900	Other Income	100	Income		225,596.98
4000	Salaries	110	Administration	239,739.24	
4010	Employer's Pension	110	Administration	46,003.58	
4030	Sickness/Holiday Cover	110	Administration	1,680.87	
4055	Insurance	110	Administration	13,517.44	
4055	Insurance	230	Crowdhill Community Building		150.00

## 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>
4060	Audit	110	Administration	2,100.00	
4070	Legal & Professional Fees	110	Administration	11,670.79	
4075	Postage	110	Administration	147.04	
4080	Stationery	110	Administration	688.77	
4085	Printer Consumables	110	Administration	963.89	
4090	Admin Maintenance	110	Administration	2,026.40	
4095	Bank Charges	110	Administration	15.40	
4100	Chairman's Allowance	110	Administration	444.19	
4105	Conference/Training/Staffing	110	Administration	3,060.06	
4110	Clothing	110	Administration	607.22	
4120	Telephone & Broadband	110	Administration	2,477.00	
4120	Telephone & Broadband	230	Crowdhill Community Building	690.42	
4120	Telephone & Broadband	240	Pavilion	789.92	
4120	Telephone & Broadband	250	HHCC	891.92	
4125	Mobile Phone	110	Administration	2,661.63	
4132	Subscriptions	110	Administration	1,139.65	
4133	Software and support	110	Administration	6,547.51	
4134	Members IT	110	Administration	5,364.62	
4135	Marketing	110	Administration	65.82	
4140	Card Payments	110	Administration	180.01	
4300	Machinery - General Repairs	210	Machinery and Van		195.85
4305	Fuel	210	Machinery and Van	3,923.39	
4310	Road Tax	210	Machinery and Van	550.00	
4315	Maintenance - Vans	210	Machinery and Van	3,920.98	
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	2,641.77	
4400	Gas	230	Crowdhill Community Building	2,054.00	
4400	Gas	240	Pavilion	946.81	
4400	Gas	250	HHCC	1,870.76	
4405	Electricity	150	Parish Office	2,657.16	
4405	Electricity	230	Crowdhill Community Building	857.63	
4405	Electricity	240	Pavilion	530.04	
4405	Electricity	250	HHCC	3,157.96	
4410	Water	150	Parish Office	636.51	
4410	Water	230	Crowdhill Community Building	394.76	
4410	Water	240	Pavilion	124.31	
4410	Water	250	HHCC	183.63	
4410	Water	500	Allotments	1,812.93	
4410	Water	510	Cemetery	113.18	
4415	Repairs	150	Parish Office	3,966.52	

## 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>
4415	Repairs	230	Crowdhill Community Building	3,433.50	
4415	Repairs	240	Pavilion	1,971.66	
4415	Repairs	250	HHCC	151.00	
4420	CCTV Maintenance	240	Pavilion	15,650.00	
4425	Health & Safety	150	Parish Office	3,159.11	
4425	Health & Safety	230	Crowdhill Community Building	3,863.85	
4425	Health & Safety	240	Pavilion	4,095.50	
4425	Health & Safety	250	HHCC	5,247.16	
4435	Cleaning	150	Parish Office	1,071.48	
4435	Cleaning	230	Crowdhill Community Building	680.07	
4435	Cleaning	250	HHCC	125.00	
4450	Equipment - Internal	150	Parish Office	1,019.23	
4450	Equipment - Internal	230	Crowdhill Community Building	770.35	
4450	Equipment - Internal	250	HHCC	1,227.75	
4455	Equipment - External	230	Crowdhill Community Building	1,000.30	
4490	Memorial Clock	280	Other Properties	280.00	
4505	Village Flowers	280	Other Properties	4,288.67	
4530	Equipment - Purchases	290	General Grounds Maintenance	1,545.08	
4535	Equipment - Maintenance	290	General Grounds Maintenance	1,392.45	
4540	Materials	290	General Grounds Maintenance	3,410.38	
4575	Cricket (Winter)	300	Lapstone Playing Fields	44.99	
4590	Pitch Maintenance	300	Lapstone Playing Fields	7,251.51	
4595	General Maintenance	250	HHCC	500.00	
4595	General Maintenance	300	Lapstone Playing Fields	595.00	
4595	General Maintenance	310	Knowle Park	7,041.68	
4595	General Maintenance	320	New Century Park	499.75	
4595	General Maintenance	330	Knowle Hill	20.83	
4595	General Maintenance	360	Oak Walk	100.00	
4595	General Maintenance	370	Daisy Dip	147.00	
4595	General Maintenance	380	Wyvern Meadow	83.32	
4595	General Maintenance	410	New Century Park Play Area	220.00	
4595	General Maintenance	430	Meadowsweet Way Play Area	228.10	
4595	General Maintenance	440	Knowle Park Play Area	62.50	
4595	General Maintenance	450	Pembers Hill Church Yard	500.00	
4595	General Maintenance	460	Pembers Hill Drive	3,379.34	
4595	General Maintenance	470	Upper Barne Copse	2,849.10	
4595	General Maintenance	480	Crowdhill Drive	155.20	
4595	General Maintenance	490	Fair Oak Library	5,714.85	
4595	General Maintenance	510	Cemetery	258.48	
4600	Dog Bin Emptying	300	Lapstone Playing Fields	481.49	
4630	Fencing	310	Knowle Park	754.65	
4635	Security	310	Knowle Park	48.12	

## 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>
4645	Seating/Bins	310	Knowle Park	2,899.80	
4670	Signs & Bins	300	Lapstone Playing Fields	35.00	
4680	General Bin Emptying	150	Parish Office	1,047.44	
4680	General Bin Emptying	230	Crowdhill Community Building	1,081.07	
4680	General Bin Emptying	240	Pavilion	907.01	
4680	General Bin Emptying	250	HHCC	817.63	
4680	General Bin Emptying	300	Lapstone Playing Fields	265.41	
4750	ROSPA Fees	400	Play Areas General	405.00	
4770	Skatepark	440	Knowle Park Play Area	1,329.73	
4805	Allotments - Campbell Way	500	Allotments	130.00	
4815	Allotments - Pest Control	500	Allotments	190.00	
4820	Allotments - Toilet	500	Allotments	939.98	
4825	Tree survey	550	Trees	1,500.00	
4833	Trees - Knowle Hill	550	Trees	550.00	
4834	Trees - Lapstone Farm	550	Trees	2,200.00	
4835	Trees - Oak Walk	550	Trees	225.00	
4836	Trees - Daisy Dip	550	Trees	380.00	
4838	Trees - Fair Oak Cemetery	550	Trees	2,820.00	
4850	Section 137 - Grants	600	Other Expenses	4,000.00	
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	5,957.93	
4876	Bishopstoke PC Y zone	600	Other Expenses	280.00	
4882	Community cafe	900	Reserves Spend	12,522.00	
4883	Additonal Tree Spend	900	Reserves Spend	5,130.00	
4884	Tennis Project	900	Reserves Spend	6,693.32	
4885	Village Name Plates	900	Reserves Spend	8,400.00	
4886	KP Footpaths	900	Reserves Spend	33,393.00	
4887	Xmas Light repair	900	Reserves Spend	5,400.00	
4888	Lapstone Farm	900	Reserves Spend	25,847.34	
4889	New Century Park	900	Reserves Spend	6,058.03	
4990	Sundry Expenses	110	Administration	662.45	
4990	Sundry Expenses	150	Parish Office	116.59	
4990	Sundry Expenses	250	HHCC	58.95	
4993	New Century Park Playarea	410	New Century Park Play Area	450.00	
4994	New Office&Compund General	900	Reserves Spend	12,746.28	
4997	Horton Heath Commmunity Centre	900	Reserves Spend	1,230.25	
5000	Village flowers	900	Reserves Spend	140.00	
5001	Crowdhill	900	Reserves Spend	2,010.00	
5002	Pembers Hill Play Area	900	Reserves Spend	67,872.08	
5003	Splashpad	900	Reserves Spend	259.00	
5004	Village Centre	900	Reserves Spend	3,434.39	

## 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>
5005	Playarea improvements	900	Reserves Spend	3,450.00	
5006	Community Development	900	Reserves Spend	536.88	
6000	Transfer from EMR	150	Parish Office		447.00
6000	Transfer from EMR	250	HHCC		1,227.75
6000	Transfer from EMR	410	New Century Park Play Area		450.00
6000	Transfer from EMR	460	Pembers Hill Drive		2,918.09
6000	Transfer from EMR	900	Reserves Spend		123,649.29
6001	Transfer to EMR	100	Income	189,620.31	
Trial Balance Totals :				<u>1,649,256.43</u>	<u>1,649,256.43</u>
Difference				0.00	

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
<b><u>Current Assets</u></b>			
100	Debtors	1,831	
105	VAT Control Account	11,657	
200	Current Account	64,977	
210	Premier Account	337,635	
220	Public Sector Deposit Fund	308,859	
250	Petty Cash	101	
	Total Current Assets		725,061
<b><u>Current Liabilities</u></b>			
500	Creditors	6,766	
510	Accruals	1,600	
	Total Current Liabilities		8,366
	Net Current Assets		716,694
	Total Assets less Current Liabilities		716,694
<b><u>Represented by :-</u></b>			
300	Current Year Fund	(2,344)	
310	General Reserves	352,696	
325	EMR - Knowle Park	3,212	
330	EMR - Tennis Project	2,797	
340	EMR - Knowle Park Office & comp	11,319	
345	EMR - Lapstone Farm	62,417	
350	EMR - Horton Heath CC	2,708	
360	EMR - Community orchard	17	
365	EMR - Election expenses	6,000	
375	EMR -New Century Park	32,080	
380	EMR - Knowle park allotments	4,500	
385	EMR - Village Name Plates	2,000	
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	186,130	
397	EMR- Pembers Hill Play Area	2,162	
	Total Equity		716,694

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Income</u>								
1076 Precept	419,172	432,417	432,417	0			100.0%	
1090 Interest Received	767	305	2,000	1,695			15.3%	
1100 Grants	4,957	0	0	0			0.0%	
1300 Football Income	1,286	4,704	4,000	(704)			117.6%	
1310 Cricket Income	1,100	2,500	2,500	0			100.0%	
1900 Other Income	98,530	225,597	1,000	(224,597)			22559.7	189,620
Income :- Income	<u>525,812</u>	<u>665,523</u>	<u>441,917</u>	<u>(223,606)</u>			<u>150.6%</u>	<u>189,620</u>
Net Income	<u>525,812</u>	<u>665,523</u>	<u>441,917</u>	<u>(223,606)</u>				
6001 less Transfer to EMR	70,452	189,620						
Movement to/(from) Gen Reserve	<u>455,360</u>	<u>475,902</u>						
<u>110 Administration</u>								
4000 Salaries	212,319	239,739	258,778	19,039	19,039		92.6%	
4010 Employer's Pension	36,589	46,004	39,504	(6,500)	(6,500)		116.5%	
4030 Sickness/Holiday Cover	512	1,681	3,500	1,819	1,819		48.0%	
4055 Insurance	9,285	13,517	9,000	(4,517)	(4,517)		150.2%	
4060 Audit	2,150	2,100	2,200	100	100		95.5%	
4070 Legal & Professional Fees	12,944	11,671	6,500	(5,171)	(5,171)		179.6%	
4075 Postage	78	147	100	(47)	(47)		147.0%	
4080 Stationery	518	689	500	(189)	(189)		137.8%	
4085 Printer Consumables	498	964	750	(214)	(214)		128.5%	
4090 Admin Maintenance	2,140	2,026	2,000	(26)	(26)		101.3%	
4095 Bank Charges	1	15	30	15	15		51.3%	
4100 Chairman's Allowance	68	444	400	(44)	(44)		111.0%	
4105 Conference/Training/Staffing	2,876	3,060	2,500	(560)	(560)		122.4%	
4110 Clothing	407	607	600	(7)	(7)		101.2%	
4120 Telephone & Broadband	2,705	2,477	2,000	(477)	(477)		123.8%	
4125 Mobile Phone	338	2,662	800	(1,862)	(1,862)		332.7%	
4132 Subscriptions	2,479	1,140	700	(440)	(440)		162.8%	
4133 Software and support	3,980	6,548	3,000	(3,548)	(3,548)		218.3%	
4134 Members IT	4,725	5,365	4,500	(865)	(865)		119.2%	
4135 Marketing	2,582	66	0	(66)	(66)		0.0%	
4140 Card Payments	736	180	550	370	370		32.7%	
4990 Sundry Expenses	958	662	700	38	38		94.6%	
Administration :- Indirect Expenditure	<u>298,887</u>	<u>341,764</u>	<u>338,612</u>	<u>(3,152)</u>	<u>0</u>	<u>(3,152)</u>	<u>100.9%</u>	<u>0</u>
Net Expenditure	<u>(298,887)</u>	<u>(341,764)</u>	<u>(338,612)</u>	<u>3,152</u>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>150 Parish Office</u>								
1200 Hiring Fees	1,525	6,273	7,000	727			89.6%	
Parish Office :- Income	<u>1,525</u>	<u>6,273</u>	<u>7,000</u>	<u>727</u>			89.6%	0
4395 Business Rates	15,220	15,220	16,000	781		781	95.1%	
4400 Gas	828	2,642	700	(1,942)		(1,942)	377.4%	
4405 Electricity	518	2,657	800	(1,857)		(1,857)	332.1%	
4410 Water	704	637	350	(287)		(287)	181.9%	
4415 Repairs	631	3,967	500	(3,467)		(3,467)	793.3%	
4420 CCTV Maintenance	(77)	0	100	100		100	0.0%	
4425 Health & Safety	2,551	3,159	2,500	(659)		(659)	126.4%	447
4435 Cleaning	994	1,071	500	(571)		(571)	214.3%	
4440 Contract cleaning	13	0	0	0		0	0.0%	
4450 Equipment - Internal	946	1,019	500	(519)		(519)	203.8%	
4680 General Bin Emptying	1,266	1,047	1,000	(47)		(47)	104.7%	
4990 Sundry Expenses	0	117	0	(117)		(117)	0.0%	
Parish Office :- Indirect Expenditure	<u>23,594</u>	<u>31,535</u>	<u>22,950</u>	<u>(8,585)</u>	0	(8,585)	137.4%	447
Net Income over Expenditure	<u>(22,069)</u>	<u>(25,263)</u>	<u>(15,950)</u>	<u>9,313</u>				
6000 plus Transfer from EMR	0	447						
Movement to/(from) Gen Reserve	<u>(22,069)</u>	<u>(24,816)</u>						
<u>210 Machinery and Van</u>								
4300 Machinery - General Repairs	2,893	(196)	2,000	2,196		2,196	(9.8%)	
4305 Fuel	2,997	3,923	5,000	1,077		1,077	78.5%	
4310 Road Tax	530	550	550	0		0	100.0%	
4315 Maintenance - Vans	1,146	3,921	2,500	(1,421)		(1,421)	156.8%	
4320 Vehicle Insurance	1,196	0	1,200	1,200		1,200	0.0%	
Machinery and Van :- Indirect Expenditure	<u>8,761</u>	<u>8,199</u>	<u>11,250</u>	<u>3,051</u>	0	3,051	72.9%	0
Net Expenditure	<u>(8,761)</u>	<u>(8,199)</u>	<u>(11,250)</u>	<u>(3,051)</u>				
<u>230 Crowdhill Community Building</u>								
1200 Hiring Fees	14,669	20,474	35,000	14,527			58.5%	
Crowdhill Community Building :- Income	<u>14,669</u>	<u>20,474</u>	<u>35,000</u>	<u>14,527</u>			58.5%	0
4055 Insurance	0	(150)	0	150		150	0.0%	
4120 Telephone & Broadband	1,053	690	1,000	310		310	69.0%	
4395 Business Rates	7,360	7,360	7,500	140		140	98.1%	
4400 Gas	510	2,054	1,000	(1,054)		(1,054)	205.4%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4405 Electricity	2,086	858	2,500	1,642		1,642	34.3%	
4410 Water	454	395	400	5		5	98.7%	
4415 Repairs	585	3,434	1,000	(2,434)		(2,434)	343.4%	
4420 CCTV Maintenance	0	0	100	100		100	0.0%	
4425 Health & Safety	2,312	3,864	3,305	(559)		(559)	116.9%	
4435 Cleaning	666	680	500	(180)		(180)	136.0%	
4450 Equipment - Internal	939	770	800	30		30	96.3%	
4455 Equipment - External	5,867	1,000	1,000	(0)		(0)	100.0%	
4680 General Bin Emptying	655	1,081	900	(181)		(181)	120.1%	
4990 Sundry Expenses	59	0	100	100		100	0.0%	
<b>Crowdhill Community Building :- Indirect Expenditure</b>	<b>22,545</b>	<b>22,036</b>	<b>20,105</b>	<b>(1,931)</b>	<b>0</b>	<b>(1,931)</b>	<b>109.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(7,875)</b>	<b>(1,563)</b>	<b>14,895</b>	<b>16,458</b>				
6001 less Transfer to EMR	1,306	0						
<b>Movement to/(from) Gen Reserve</b>	<b>(9,181)</b>	<b>(1,563)</b>						
<b><u>240 Pavilion</u></b>								
1200 Hiring Fees	0	(145)	100	245			(145.2%)	
<b>Pavilion :- Income</b>	<b>0</b>	<b>(145)</b>	<b>100</b>	<b>245</b>			<b>(145.2%)</b>	<b>0</b>
4120 Telephone & Broadband	632	790	700	(90)		(90)	112.8%	
4400 Gas	592	947	500	(447)		(447)	189.4%	
4405 Electricity	530	530	500	(30)		(30)	106.0%	
4410 Water	0	124	200	76		76	62.2%	
4415 Repairs	2,750	1,972	2,000	28		28	98.6%	
4420 CCTV Maintenance	70	15,650	17,500	1,850		1,850	89.4%	
4425 Health & Safety	3,412	4,096	2,500	(1,596)		(1,596)	163.8%	
4435 Cleaning	0	0	100	100		100	0.0%	
4680 General Bin Emptying	465	907	600	(307)		(307)	151.2%	
<b>Pavilion :- Indirect Expenditure</b>	<b>8,450</b>	<b>25,015</b>	<b>24,600</b>	<b>(415)</b>	<b>0</b>	<b>(415)</b>	<b>101.7%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(8,450)</b>	<b>(25,160)</b>	<b>(24,500)</b>	<b>660</b>				
<b><u>250 HHCC</u></b>								
1200 Hiring Fees	6,374	18,600	26,002	7,402			71.5%	
<b>HHCC :- Income</b>	<b>6,374</b>	<b>18,600</b>	<b>26,002</b>	<b>7,402</b>			<b>71.5%</b>	<b>0</b>
4120 Telephone & Broadband	783	892	700	(192)		(192)	127.4%	
4395 Business Rates	2,645	2,645	3,000	355		355	88.2%	
4400 Gas	2,190	1,871	1,000	(871)		(871)	187.1%	
4405 Electricity	(2,099)	3,158	1,000	(2,158)		(2,158)	315.8%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4410 Water	605	184	400	216		216	45.9%	
4415 Repairs	320	151	500	349		349	30.2%	
4420 CCTV Maintenance	100	0	100	100		100	0.0%	
4425 Health & Safety	976	5,247	3,282	(1,965)		(1,965)	159.9%	
4435 Cleaning	75	125	100	(25)		(25)	125.0%	
4450 Equipment - Internal	23	1,228	50	(1,178)		(1,178)	2455.5%	1,228
4595 General Maintenance	0	500	500	0		0	100.0%	
4680 General Bin Emptying	787	818	1,000	182		182	81.8%	
4990 Sundry Expenses	0	59	0	(59)		(59)	0.0%	
HHCC :- Indirect Expenditure	<u>6,405</u>	<u>16,876</u>	<u>11,632</u>	<u>(5,244)</u>	<u>0</u>	<u>(5,244)</u>	<u>145.1%</u>	<u>1,228</u>
Net Income over Expenditure	<u>(31)</u>	<u>1,723</u>	<u>14,370</u>	<u>12,647</u>				
6000 plus Transfer from EMR	0	1,228						
Movement to/(from) Gen Reserve	<u>(31)</u>	<u>2,951</u>						
<u>280 Other Properties</u>								
4480 Bus Shelters	300	0	100	100		100	0.0%	
4485 Memorial	0	0	50	50		50	0.0%	
4490 Memorial Clock	0	280	200	(80)		(80)	140.0%	
4505 Village Flowers	4,200	4,289	4,200	(89)		(89)	102.1%	
Other Properties :- Indirect Expenditure	<u>4,500</u>	<u>4,569</u>	<u>4,550</u>	<u>(19)</u>	<u>0</u>	<u>(19)</u>	<u>100.4%</u>	<u>0</u>
Net Expenditure	<u>(4,500)</u>	<u>(4,569)</u>	<u>(4,550)</u>	<u>19</u>				
6000 plus Transfer from EMR	2,000	0						
Movement to/(from) Gen Reserve	<u>(2,500)</u>	<u>(4,569)</u>						
<u>290 General Grounds Maintenance</u>								
4530 Equipment - Purchases	10,834	1,545	0	(1,545)		(1,545)	0.0%	
4535 Equipment - Maintenance	1,072	1,392	1,000	(392)		(392)	139.2%	
4540 Materials	1,799	3,410	2,000	(1,410)		(1,410)	170.5%	
General Grounds Maintenance :- Indirect Expenditure	<u>13,705</u>	<u>6,348</u>	<u>3,000</u>	<u>(3,348)</u>	<u>0</u>	<u>(3,348)</u>	<u>211.6%</u>	<u>0</u>
Net Expenditure	<u>(13,705)</u>	<u>(6,348)</u>	<u>(3,000)</u>	<u>3,348</u>				
<u>300 Lapstone Playing Fields</u>								
4575 Cricket (Winter)	508	45	800	755		755	5.6%	
4580 Football	0	0	500	500		500	0.0%	
4585 Tennis	0	0	200	200		200	0.0%	
4590 Pitch Maintenance	5,079	7,252	6,500	(752)		(752)	111.6%	

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4595 General Maintenance	1,732	595	800	205		205	74.4%	
4600 Dog Bin Emptying	0	481	400	(81)		(81)	120.4%	
4670 Signs & Bins	0	35	0	(35)		(35)	0.0%	
4680 General Bin Emptying	1,279	265	1,500	1,235		1,235	17.7%	
4700 Water Fountain	2,402	0	0	0		0	0.0%	
Lapstone Playing Fields :- Indirect Expenditure	11,000	8,673	10,700	2,027	0	2,027	81.1%	0
Net Expenditure	(11,000)	(8,673)	(10,700)	(2,027)				
<u>310 Knowle Park</u>								
4595 General Maintenance	3,446	7,042	7,000	(42)		(42)	100.6%	
4630 Fencing	1,128	755	2,000	1,245		1,245	37.7%	
4635 Security	0	48	0	(48)		(48)	0.0%	
4640 Water Supply -White Tree Close	0	0	100	100		100	0.0%	
4645 Seating/Bins	184	2,900	2,900	0		0	100.0%	
Knowle Park :- Indirect Expenditure	4,757	10,744	12,000	1,256	0	1,256	89.5%	0
Net Expenditure	(4,757)	(10,744)	(12,000)	(1,256)				
<u>320 New Century Park</u>								
4420 CCTV Maintenance	70	0	70	70		70	0.0%	
4595 General Maintenance	1,025	500	500	0		0	100.0%	
4680 General Bin Emptying	0	0	200	200		200	0.0%	
New Century Park :- Indirect Expenditure	1,095	500	770	270	0	270	64.9%	0
Net Expenditure	(1,095)	(500)	(770)	(270)				
<u>330 Knowle Hill</u>								
4595 General Maintenance	0	21	200	179		179	10.4%	
Knowle Hill :- Indirect Expenditure	0	21	200	179	0	179	10.4%	0
Net Expenditure	0	(21)	(200)	(179)				
<u>360 Oak Walk</u>								
4595 General Maintenance	0	100	100	0		0	100.0%	
Oak Walk :- Indirect Expenditure	0	100	100	0	0	0	100.0%	0
Net Expenditure	0	(100)	(100)	0				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>370 Daisy Dip</u>								
4595 General Maintenance	63	147	100	(47)		(47)	147.0%	
Daisy Dip :- Indirect Expenditure	63	147	100	(47)	0	(47)	147.0%	0
Net Expenditure	(63)	(147)	(100)	47				
<u>380 Wyvern Meadow</u>								
4595 General Maintenance	0	83	100	17		17	83.3%	
Wyvern Meadow :- Indirect Expenditure	0	83	100	17	0	17	83.3%	0
Net Expenditure	0	(83)	(100)	(17)				
<u>400 Play Areas General</u>								
4750 ROSPA Fees	0	405	600	195		195	67.5%	
Play Areas General :- Indirect Expenditure	0	405	600	195	0	195	67.5%	0
Net Expenditure	0	(405)	(600)	(195)				
<u>410 New Century Park Play Area</u>								
4595 General Maintenance	100	220	200	(20)		(20)	110.0%	
4993 New Century Park Playarea	0	450	0	(450)		(450)	0.0%	450
New Century Park Play Area :- Indirect Expenditure	100	670	200	(470)	0	(470)	335.0%	450
Net Expenditure	(100)	(670)	(200)	470				
6000 plus Transfer from EMR	0	450						
Movement to/(from) Gen Reserve	(100)	(220)						
<u>420 Dean Road Play Area</u>								
4595 General Maintenance	0	0	100	100		100	0.0%	
Dean Road Play Area :- Indirect Expenditure	0	0	100	100	0	100	0.0%	0
Net Expenditure	0	0	(100)	(100)				
<u>430 Meadowsweet Way Play Area</u>								
4595 General Maintenance	26,899	228	500	272		272	45.6%	
Meadowsweet Way Play Area :- Indirect Expenditure	26,899	228	500	272	0	272	45.6%	0
Net Expenditure	(26,899)	(228)	(500)	(272)				

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>440 Knowle Park Play Area</u>								
4595 General Maintenance	611	63	800	738		738	7.8%	
4670 Signs & Bins	0	0	100	100		100	0.0%	
4770 Skatepark	170	1,330	1,500	170		170	88.6%	
Knowle Park Play Area :- Indirect Expenditure	781	1,392	2,400	1,008	0	1,008	58.0%	0
Net Expenditure	(781)	(1,392)	(2,400)	(1,008)				
<u>450 Pembers Hill Church Yard</u>								
4595 General Maintenance	0	500	500	0		0	100.0%	
Pembers Hill Church Yard :- Indirect Expenditure	0	500	500	0	0	0	100.0%	0
Net Expenditure	0	(500)	(500)	0				
<u>460 Pembers Hill Drive</u>								
4595 General Maintenance	0	3,379	1,500	(1,879)		(1,879)	225.3%	2,918
Pembers Hill Drive :- Indirect Expenditure	0	3,379	1,500	(1,879)	0	(1,879)	225.3%	2,918
Net Expenditure	0	(3,379)	(1,500)	1,879				
6000 plus Transfer from EMR	0	2,918						
Movement to/(from) Gen Reserve	0	(461)						
<u>470 Upper Barne Copse</u>								
4595 General Maintenance	0	2,849	1,800	(1,049)		(1,049)	158.3%	
Upper Barne Copse :- Indirect Expenditure	0	2,849	1,800	(1,049)	0	(1,049)	158.3%	0
Net Expenditure	0	(2,849)	(1,800)	1,049				
<u>480 Crowdhill Drive</u>								
4595 General Maintenance	0	155	2,400	2,245		2,245	6.5%	
Crowdhill Drive :- Indirect Expenditure	0	155	2,400	2,245	0	2,245	6.5%	0
Net Expenditure	0	(155)	(2,400)	(2,245)				
<u>490 Fair Oak Library</u>								
4595 General Maintenance	0	5,715	7,000	1,285		1,285	81.6%	
Fair Oak Library :- Indirect Expenditure	0	5,715	7,000	1,285	0	1,285	81.6%	0
Net Expenditure	0	(5,715)	(7,000)	(1,285)				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>500 Allotments</u>								
1500 Allotment Income	2,924	3,196	3,000	(196)			106.5%	
Allotments :- Income	<u>2,924</u>	<u>3,196</u>	<u>3,000</u>	<u>(196)</u>			106.5%	0
4410 Water	67	1,813	50	(1,763)		(1,763)	3625.9%	
4800 Allotments - Knowle Park	0	0	500	500		500	0.0%	
4805 Allotments - Campbell Way	0	130	50	(80)		(80)	260.0%	
4810 Allotments - Knowle Lane Ditch	0	0	1,000	1,000		1,000	0.0%	
4815 Allotments - Pest Control	304	190	400	210		210	47.5%	
4820 Allotments - Toilet	1,023	940	1,100	160		160	85.5%	
Allotments :- Indirect Expenditure	<u>1,394</u>	<u>3,073</u>	<u>3,100</u>	<u>27</u>	0	27	99.1%	0
Net Income over Expenditure	<u>1,531</u>	<u>123</u>	<u>(100)</u>	<u>(223)</u>				
<u>510 Cemetery</u>								
1520 Burials Income	4,782	11,808	5,000	(6,808)			236.2%	
1530 Memorials Income	1,653	3,813	2,000	(1,813)			190.6%	
1540 Cremation Income	2,816	2,201	4,000	1,800			55.0%	
Cemetery :- Income	<u>9,251</u>	<u>17,822</u>	<u>11,000</u>	<u>(6,822)</u>			162.0%	0
4410 Water	330	113	50	(63)		(63)	226.4%	
4595 General Maintenance	0	258	1,500	1,242		1,242	17.2%	
Cemetery :- Indirect Expenditure	<u>330</u>	<u>372</u>	<u>1,550</u>	<u>1,178</u>	0	1,178	24.0%	0
Net Income over Expenditure	<u>8,921</u>	<u>17,450</u>	<u>9,450</u>	<u>(8,000)</u>				
<u>550 Trees</u>								
4825 Tree survey	0	1,500	2,000	500		500	75.0%	
4830 Trees - Lapstone Playing Field	1,350	0	500	500		500	0.0%	
4831 Trees - Knowle Park	520	0	500	500		500	0.0%	
4832 Trees - New Century Park	300	0	500	500		500	0.0%	
4833 Trees - Knowle Hill	1,090	550	500	(50)		(50)	110.0%	
4834 Trees - Lapstone Farm	(1,392)	2,200	500	(1,700)		(1,700)	440.0%	
4835 Trees - Oak Walk	240	225	500	275		275	45.0%	
4836 Trees - Daisy Dip	360	380	500	120		120	76.0%	
4837 Trees - Wyvern Meadow	0	0	500	500		500	0.0%	
4838 Trees - Fair Oak Cemetery	240	2,820	500	(2,320)		(2,320)	564.0%	
4839 Trees-HHCC open space	0	0	500	500		500	0.0%	
Trees :- Indirect Expenditure	<u>2,708</u>	<u>7,675</u>	<u>7,000</u>	<u>(675)</u>	0	(675)	109.6%	0
Net Expenditure	<u>(2,708)</u>	<u>(7,675)</u>	<u>(7,000)</u>	<u>675</u>				

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>600 Other Expenses</b>								
4850 Section 137 - Grants	3,850	4,000	4,000	0		0	100.0%	
4855 Section 137 - Street Pastors	700	700	700	0		0	100.0%	
4865 Election Expenses	0	0	1,000	1,000		1,000	0.0%	
4870 Youth Project	25,000	25,000	25,000	0		0	100.0%	
4875 Community Events Expenditure	8,842	5,958	4,000	(1,958)		(1,958)	148.9%	
4876 Bishopstoke PC Y zone	0	280	0	(280)		(280)	0.0%	
Other Expenses :- Indirect Expenditure	<u>38,392</u>	<u>35,938</u>	<u>34,700</u>	<u>(1,238)</u>	<u>0</u>	<u>(1,238)</u>	<u>103.6%</u>	<u>0</u>
Net Expenditure	<u>(38,392)</u>	<u>(35,938)</u>	<u>(34,700)</u>	<u>1,238</u>				
<b>900 Reserves Spend</b>								
4881 Community Orchard	483	0	0	0		0	0.0%	
4882 Community cafe	0	12,522	0	(12,522)		(12,522)	0.0%	5,698
4883 Additional Tree Spend	0	5,130	0	(5,130)		(5,130)	0.0%	
4884 Tennis Project	0	6,693	0	(6,693)		(6,693)	0.0%	1,238
4885 Village Name Plates	0	8,400	0	(8,400)		(8,400)	0.0%	6,000
4886 KP Footpaths	0	33,393	0	(33,393)		(33,393)	0.0%	
4887 Xmas Light repair	0	5,400	0	(5,400)		(5,400)	0.0%	
4888 Lapstone Farm	0	25,847	0	(25,847)		(25,847)	0.0%	25,847
4889 New Century Park	0	6,058	0	(6,058)		(6,058)	0.0%	3,078
4991 Woodland Play Area	990	0	0	0		0	0.0%	
4992 Meadowsweet way Play Area	39,401	0	0	0		0	0.0%	
4994 New Office&Compund General	6,432	12,746	0	(12,746)		(12,746)	0.0%	12,685
4997 Horton Heath Community Centre	210	1,230	0	(1,230)		(1,230)	0.0%	1,230
5000 Village flowers	0	140	0	(140)		(140)	0.0%	
5001 Crowdhill	(23,517)	2,010	0	(2,010)		(2,010)	0.0%	
5002 Pembers Hill Play Area	0	67,872	0	(67,872)		(67,872)	0.0%	67,872
5003 Splashpad	0	259	0	(259)		(259)	0.0%	
5004 Village Centre	0	3,434	0	(3,434)		(3,434)	0.0%	
5005 Playarea improvements	0	3,450	0	(3,450)		(3,450)	0.0%	
5006 Community Development	0	537	0	(537)		(537)	0.0%	
Reserves Spend :- Indirect Expenditure	<u>24,000</u>	<u>195,123</u>	<u>0</u>	<u>(195,123)</u>	<u>0</u>	<u>(195,123)</u>		<u>123,649</u>
Net Expenditure	<u>(24,000)</u>	<u>(195,123)</u>	<u>0</u>	<u>195,123</u>				
6000 plus Transfer from EMR	48,317	123,649						
Movement to/(from) Gen Reserve	<u>24,317</u>	<u>(71,473)</u>						

## Detailed Income &amp; Expenditure by Budget Heading 31/03/2022

Month No: 12

## Cost Centre Report

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Grand Totals:- Income	560,555	731,741	524,019	(207,722)			139.6%	
Expenditure	498,363	734,084	524,019	(210,065)	0	(210,065)	140.1%	
Net Income over Expenditure	<u>62,192</u>	<u>(2,344)</u>	<u>0</u>	<u>2,344</u>				
plus Transfer from EMR	50,317	128,692						
less Transfer to EMR	71,757	189,620						
Movement to/(from) Gen Reserve	<u>40,751</u>	<u>(63,272)</u>						

# Appendix 6

22/04/2022

Fair Oak & Horton Heath Parish Council

Page 1

17:21

## Earmarked Reserves

<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	-1,238.32	2,796.68
335 EMR - Cricket Roller	0.00		0.00
340 EMR - Knowle Park Office &comp	24,451.47	-13,132.30	11,319.17
345 EMR - Lapstone Farm	88,264.58	-25,847.34	62,417.24
350 EMR - Horton Heath CC	5,166.30	-2,458.00	2,708.30
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	-9,226.00	32,079.63
380 EMR - Knowle park allotments	4,500.00		4,500.00
385 EMR - Village Name Plates	8,000.00	-6,000.00	2,000.00
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	116,668.14	186,129.89
397 EMR- Pembers Hill Play Area	0.00	2,162.00	2,162.00
	<u>305,413.62</u>	<u>60,928.18</u>	<u>366,341.80</u>

Fair Oak and Horton Heath Parish Council

ENTER PUBLICLY AVAILABLE WEBSITE/PAGE ADDRESS  
 www.fairoak-pc.gov.uk

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.	<input checked="" type="checkbox"/>		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			N/A
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	<input checked="" type="checkbox"/>		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

DI 9/3/22 DF 25/4/22 DD/MM/YYYY

ELIZABETH S. GRANGE ICPA

Signature of person who carried out the internal audit



Date

25/4/22

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

# Appendix 8

Fair Oak & Horton Heath Parish Council Fixed Asset Register as at 31.03.2022						
	Date of Purchase	Balance c/fwd 31/03/21	Revaluations during the year	Purchases during the year	Disposals during the year	Balance c/fwd 31/03/22
<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
Access Gates	15.11.21	0.00		5,950.00		5,950.00
		9,731.00	0.00	5,950.00	0.00	15,681.00
<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
<b>CCTV Pavillion</b>	01.08.21	0.00		11,690.00		11,690.00
		436,488.34		11,690.00		448,178.34
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
Powerroll 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	11,100.00				11,100.00
		142,206.28	0.00	0.00	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	612.00	0.00		612.00
Dell Vostro Laptop	01.07.20	630.00	0.00		630.00
Dell Vostro Laptop	20.07.20	630.00	0.00		630.00
Dell Vostro Laptop	13.08.21	0.00	665.00		665.00
Dell Laptop	13.08.21	0.00	550.00		550.00
		3,964.06	1,215.00		5,179.06
<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
Village signage	01.10.21	0.00	5,000.00		5,000.00
Smart benches - Library/sandy lane	22.12.21	0.00	5,900.00		5,900.00

		92,830.94		10,900.00		103,730.94
<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
Skatepark equipment	01.08.21	0.00		6,278.00	6,278.00
		109,176.77	0.00	6,278.00	115,454.77
<b>New parish office and compound</b>					
<b>New Parish Office building</b>	10.11.17	766,466.00			766,466.00
CCTV Monitor, DVR and cameras	10.11.17	4,495.00			4,495.00
Intruder alarms	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
<b>Potting shed</b>	16.04.21	0.00		4,994.00	4,994.00
Litter bins	21.05.21	0.00		2,689.50	2,689.50
<b>Projector</b>	20.07.21	0.00		584.98	584.98
Defib	28.07.21	0.00		1,964.00	1,964.00
		820,927.97		10,232.48	831,160.45
<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
Fire detection Equipment	23.09.21	0.00		2,209.00	2,209.00
<b>Crowdhill Art</b>	31.03.21	44,394.78			44,394.78
<b>Fair Oak Library</b>	01.06.2021	0.00		1.00	1.00
<b>PEMBERS Hill playarea</b>	01.08.21	0.00		73,792.80	73,792.80
		63,783.11	0.00	76,002.80	139,785.91
Total value of fixed assets as at 31.03.22		1,979,456.83		122,268.28	2,101,725.11
<b>Revaluations in the year</b>		0.00			
Added in year		122,268.28			2,101,725.11
Disposed of in year		-			0.00
Total value of fixed assets as at 31.03.22		2,101,725.11			