



North Hinksey Parish Council

16/17/3



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North Hinksey Parish Council

Audited Final Accounts

For the year ended 31st March 2016

North Hinksey Parish Council

These accounts have been audited by Arrow Accounting in their capacity as the Independent Internal Auditor to the Parish Council. They were prepared from the accounting records of the North Hinksey Parish Council for the year ended 31st March 2016.

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Clerk to North Hinksey Parish Council,
27, Long Close,
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21st April 2016

North Hinksey Parish Council

Income and Expenditure Account for the year ended 31st March 2016

	<u>2016</u>	<u>2015</u>
£	£	£
Precepts	75,200	75,200
Bank Deposit Interest	109	98
Insurance Claims	0	0
Allotments - Rents	1,385	1,184
- Grants	0	0
Specific Grants	1,836	2,558
Other Receipts	10	310
	<u>78,540</u>	<u>79,350</u>
General Administration	39,334	41,690
Section 137 Payments	600	1,252
Other Grants	200	200
Remembrance Day (Section 137)	471	552
Best of Botley	86	0
Allotments	1,692	1,940
Highways	128	897
NH Nature Reserve	2,321	1,470
Pavilion	6,854	2,439
Playing Fields	7,466	7,577
Churchyard	535	654
NH Village Green	349	315
	<u>60,036</u>	<u>58,986</u>

General Fund Summary

Balance B/fd. 1st April	37,725	46,407
ADD Total Income	<u>78,540</u>	<u>79,350</u>
	116,265	125,757
LESS Total Expenditure	-60,036	-58,986
Transfer to(-)/from Reserves/Provisions	<u>-22,971</u>	<u>-29,046</u>
Balance C/fwd. 31st March	<u>33,258</u>	<u>37,725</u>

North Hinksey Parish Council
Balance Sheet as at 31st March 2015

	Ref.	<u>2016</u>	<u>2015</u>
		£	£
Current Assets			
Debtors	5	3,256	3,660
Payments in Advance	8	28	0
Cash at Bank and in hand		<u>198,772</u>	<u>180,709</u>
Total Assets		202,056	184,369
<u>Less Current Liabilities</u>			
Trade Creditors	6	-789	-1,606
Receipts in Advance	7	<u>0</u>	<u>0</u>
Total Assets less Current Liabilities		<u>£201,267</u>	<u>£182,763</u>
Represented by: -			
General Fund		33,258	37,725
<u>Earmarked Provisions</u>			
Pension Provision		8,187	7,331
<u>Earmarked Reserves</u>			
Playing Fields and Pavilion Development Fund		92,897	83,217
Skatepark		12,604	12,604
Emergency and Non-Regular Highways Expenditure		2,600	2,600
Legal Expenses		6,642	6,642
Parish Noticeboards		644	644
Parish Elections		4,435	7,000
Equipment/Internal Fittings - New Community Hall		35,000	20,000
Replacement Office Equipment/Furniture		<u>5,000</u>	<u>5,000</u>
		<u>£201,267</u>	<u>£182,763</u>

The above statement represents fairly the financial position of the authority as at 31st March 2016 and reflects Parish Council income and expenditure during the year.

Chairman

Responsible Finance Officer
(Parish Clerk)

Date

Date

NORTH HINKSEY PARISH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1 ASSETS

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

Following advice from the auditor, assets are now shown **NET of VAT**.

During the year, the following assets were: -

Acquired:

None

Disposals:

None

Play Equipment

Following instructions from the council's insurance company, the skatebowl was filled in October 2010. A cheque for £12,604 received in settlement and this had been put into a Skatepark Earmarked Reserve. In September/October 2010, the sports wall was demolished to allow the MUGA to be built. The demolished materials were used to fill in the skatebowl. A new MUGA (multi-games area) was built along with a new trim trail. Both were funded from external grant aid. A dipping platform was installed at the fenland pond in August 2010, but was completely destroyed by fire (arson) on 13th March 2011.

At 31st March 2016 the following assets were held:

Value

The following assets have been given a nominal value as the Council holds them in perpetuity.

Louie Memorial Playing Field	£1
Allotments of North Hinksey Lane	£1
Village Green in North Hinksey	£1

The remaining revised adjusted values (net of VAT) are:

Pavilion, Louie Memorial Playing Field	£165,054.29
Floodlights	£5,614.70
Children's Play Equipment (Lower Playing Field)	£60,000.00
MUGA (Upper Playing Field)	£67,343.00
Trim Trail (Upper Playing Field)	£ 7,244.00
Sports Equipment	£1,379.62
Seats (Playing Fields)	£2,636.00
Seats (Other)	£4,000.00
Noticeboards	£4,892.00
Signs	£1,496.00
Allotment Tanks	£ 100.00
Office Equipment	£2,507.35
Caretaking Equipment	£ 382.23

The basis of the valuation of the L.M. Pavilion and Floodlights is based on the insurance value at 1st June 2009 as the actual cost was not known. All other assets apart from bus shelters are based on actual cost. Currently, the pavilion's changing rooms and football pitch are not currently hired on a regular basis and an independent Management Committee now run these and the Louie Memorial Pavilion.

No de minimis level is now being adopted, as Councillors wish to see all relevant assets.

The value of the three Council owned bus shelters (net of VAT) is based on the replacement cost, as agreed with the Council's insurers at 1st June 2009, this being 3 bus shelters totalling £11,397.75

One of the shelters is maintained by Prime Site Media, who collect advertising revenue from it.

The value of the council's various notice boards (net of VAT) is based on their purchase price and total £4,892.00.

2 TENANCY

At the year-end the following tenancies were in operation.

<u>Property</u>	<u>Lessee</u>	<u>Purpose</u>	<u>Annual Rent</u>	<u>Expiry</u>
Part playing field	Scout Association	Scout Hut	Peppercorn	2020
Pavilion	Louie Memorial Pavilion Trust	Social Events	Peppercorn	2022*

(*This lease was renewed in July 2012 for a period of 10 years).

3 LEASES

At the end of the year, there were no other leases in operation.

4 LOANS

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

5 DEBTORS OUTSTANDING

At the end of the year debtors of £3,256.24 were outstanding:

Outstanding Allotment Rents	£ 0.00	
HM Revenue & Customs - VAT Refund	£ 3,256.24	£3,256.24

NORTH HINKSEY PARISH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

6 CREDITORS

At the end of the year creditors of £789.50 were outstanding as follows:

<u>Payee</u>	<u>£</u>	<u>Note</u>
HMRC – NHPC NI Contributions for Car Allowances	17.00	a
BDO Stoy Hayward- External/Arrow Accounting-Internal audit fee 2015/16	550.00	a
BTelecom – Disputed March 2016 Bill – Overcharged	180.00	a
T. H. Neale–Allotments Grass Cutting March 2016	17.00	b
T. H. Neale–NH Village Green Grass Cutting March 2016	25.50	e
TOTAL	<u>£,789.50</u>	

7 RECEIPTS IN ADVANCE

The Allotment rent period has been changed to January to December. The practice of apportioning rent receipts received in advance has been discontinued.

8 PAYMENTS IN ADVANCE

The fee for the council's .gov.uk website is paid every two years. As a consequence there is a payment in advance of £27.50.

The practice of apportioning 1/6th of the Insurance Premium in the final accounts has been discontinued.

9 SECTION 137 PAYMENTS

The estimated number of electors is 3,950 (Electoral register in force at 16th March 2016), so the maximum spending under Section 137 of the Local Government Act 1972 for this Council in the year was £29,072, and the following payments were made:

<u>Payee - Grant Aid</u>	<u>Nature of Payment</u>	<u>£</u>
Oxon Assn. for the Blind	Grant	200.00
South and Vale Carers Centre	Grant	200.00
North Hinksey Conservation Volunteers	Grant	200.00
		<u>£600.00</u>

Remembrance Day Service: Expenditure of £471.50 was incurred on the annual service.

Best of Botley Awards: A net sum of £85.53 was spent on this event.

10 OTHER GRANTS

A grant of £200.00 was paid to Abingdon and District Citizens Advice Bureau.

11 AGENCY WORK

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

12 ADVERTISING AND PUBLICITY

During the year, the Council spent nothing on advertising and £222.00 on a Parish Newsletter,

13 CONTINGENT LIABILITIES

There are no known contingent liabilities.

14 CLAIMABLE RECEIPTS

The V.W.H.D.C. hold approximately £30,000 of Section 106 money for recreational use on behalf of the Parish Council. Approved expenditure has to be agreed before the money can be released.

15 EARMARKED RESERVES AND PROVISIONS

<u>Fund</u>	<u>Bal b/fwd.</u>	<u>Receipts/Transfers</u>	<u>Payments/Transfers</u>	<u>Bal c/fwd.</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
PF & Pavilion Fund	83,217	10,000	-320	92,897
Skatepark	12,604	0	0	12,604
Emergency - Highways	2,600	0	0	2,600
Legal Fees	6,642	0	0	6,642
Noticeboards	644	0	0	644
Parish Elections	7,000	0	-2,565	4,435
New Community Hall	20,000	15,000	0	35,000
Replace Office Equipt.	5,000	0	0	5,000
	137,707	25,000	-2,885	159,822
Pension Fund	7,331	856	0	8,187
	<u>145,038</u>	<u>25,857</u>	<u>-2,885</u>	<u>168,009</u>

Net Movement 2015/2016 + £22,971

North Hinksey Parish Council

SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH 2016

CONVERSION OF RECEIPTS AND PAYMENTS TO INCOME AND EXPENDITURE

Receipts	As R & P A/C	Adjustments 2014/2015	Adjustments 2015/2016	Notes	Income 2015/2016
	£	£	£		£
Precepts	75,200.00	0.00	0.00		75,200.00
Bank Interest	108.55	0.00	0.00		108.55
Insurance Claims	0.00	0.00	0.00		0.00
Allotments - Rents	1,384.85	0.00	0.00		1,384.85
- Grants	0.00	0.00	0.00		0.00
Capital Receipts	0.00	0.00	0.00		0.00
VAT Refund	3,660.26	-3,660.26	0.00	g	0.00
Specific Grants - VWHDC	1,836.00	0.00	0.00		1,836.00
Oxon CC	0.00	0.00	0.00		0.00
<u>Other Receipts</u>					
Contributions	0.00	0.00	0.00		0.00
Other	10.00	0.00	0.00		10.00
Total Receipts	£82,199.66	-£3,660.26	£0.00		£78,539.40

Payments	As R & P A/C	Adjustments 2014/2015	Adjustments 2015/2016	Notes	Expenditure 2015/2016
£	£	£	£		£
General Administration	39,199.77	-584.85	719.50	a	39,334.42
Section 137 Grants	600.00	0.00	0.00	9	600.00
Other Grants	200.00	0.00	0.00	10	200.00
Remembrance Day (S137)	471.50	0.00	0.00	9	471.50
Best of Botley (S137)	85.53	0.00	0.00	9	85.53
Loans Repaid	0.00	0.00	0.00		0.00
Loan Interest	0.00	0.00	0.00		0.00
<u>Running Costs</u>					
Allotments	1,692.22	-17.00	17.00	b	1,692.22
Highways	128.30	0.00	0.00	c	128.30
NH Nature Reserve	2,707.50	-387.00	0.00	d	2,320.50
Pavilion	6,854.40	0.00	0.00		6,854.40
Playing Fields	8,058.06	-592.00	0.00	e	7,466.06
Churchyard	535.00	0.00	0.00		535.00
Village Green	348.50	-25.50	25.50	e	348.50
VAT on Payments	3,256.24	0.00	-3,256.24	g	0.00
Total Payments	£64,137.02	-£1,606.35	-£2,494.24		£60,036.43

NORTH HINKSEY PARISH COUNCIL

SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

SUPPORTING WORKING PAPERS

- a) External and Internal Audit fees for 2015/2016, estimated as £550.00 will be paid in 2016/2017 and are therefore creditors. The Council also owes an estimated amount of £17.00 to the HMRC as their NI contribution for paid car allowances and a disputed BTelecom Bill (overcharged) and these costs are therefore creditors. The total creditors raised under the Administrative heading amount to £747.00.
- b) There is an outstanding Allotments bill of £17.00 owed to T. H. Neale for grass cutting in March 2016, and therefore is a creditor.
- c) There are no creditors raised under Highways expenditure.
- d) There are no creditors raised under North Hinksey Nature Reserve expenditure.
- e) There is an outstanding Playing Fields bill of £25.50 owed to T. H. Neale for grass cutting at the North Hinksey Village Green in March 2016.

f)	Schedule of Creditors:	£	Note
	HMRC – NHPC NI Contributions-Car Allowances	17.00	a
	BDO Stoy Hayward- External/Arrow Accounting Internal audit fee 2015-16	550.00	a
	BTelecom – Disputed March 2016 Bill – Overcharged	180.00	a
	T. H. Neale – Allotments Grass Cutting March 2016	17.00	b
	T.H. Neale–NH Village Green Grass Cutting March 2016	25.50	e
	TOTAL	£ 789.50	

- g) Only unrecoverable VAT should be shown in the accounts. VAT that is recoverable is a debtor as it offsets the expenditure incurred on VAT. As such, both the income and expenditure is taken out of the accounts to reflect this fact. Unclaimed VAT of £3,256.24 remains to be re-imbursed for 2015/2016 and is shown in the balance sheet as a debtor.

h)	Schedule of Debtors:		
	HM Revenue & Customs - VAT refund 2015/2016	<u>£ 3,256.24</u>	<u>£3256.24</u>

- i) **Payments in Advance:**
The fee for the council's .gov.uk website is paid every two years. As a consequence there is a payment in advance of £27.50.
The practice of apportioning 1/6th of the Insurance Premium in the final accounts has been discontinued.

- j) **Receipts in Advance**
The Allotment rent period has been changed to January to December. The practice of apportioning rent receipts received in advance has been discontinued.
There were no receipts in advance.

NORTH HINKSEY PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016
ANALYSIS OF SPENDING

i). <u>Breakdown of General Administrative Expenses</u>	£
Clerks Salary	21,765.19
NHPC Employers NI	1,901.02
Administrative Support	0.00
Audit Fees	543.84
Car Mileage (Councillors and Clerk)	371.25
Computer/Broadband Costs etc.	441.00
Web Site Maintenance	287.50
Advertisements	0.00
Accountancy Software	111.00
Fuel, Heat and Light Contribution	545.00
Insurance	2,196.38
Legal Advice and Guidance	0.00
Specialist Local Government Advice	4,108.75
Newsletter	222.00
Office Equipment	183.84
Paper, Stationery, Photocopy, Publications, Printing and Print Cartridges (incl. Councillors)	210.22
Postage and Telephones	651.68
Rent - Seacourt Hall	700.00
Rent - Other Rooms	41.50
<u>Subscriptions</u>	
B.B.O.W. Trust	46.00
O.A.L.C. Membership	690.07
Oxford Greenbelt Network	15.00
Oxon Playing Fields Association	0.00
Oxon Rural Community Council	65.00
Direct Information Service (N.A.L.C.)	0.00
Local Council Review	202.50
Society of Local Clerks	187.00
Training (Councillors and Clerk)	335.00
Operational Allowance	0.00
Parish Council Election	2,564.42
Misc. Expenses - Various	4.26
Seacourt Hall H & S and Lease Hholders Repairs	945.00
	39,334.42
j). <u>Breakdown of Allotments Expenses</u>	
Administration including Postage	72.10
Keys and Locks	99.62
Community Orchard	321.50
Maintenance and Improvement Works	500.00
Hedge and Tree Cutting	412.00
Grass and Weed Clearing	51.00
Gates and Fences	236.00
	£1,692.22
k). <u>Breakdown of Highways Expenses</u>	
Bus Shelter Cleaning	128.30
Footpath Clearing and Grass Removal	0.00
Signs, Noticeboard and Street Furniture Refurbishment	0.00
Tree Surgery	0.00
	£128.30
l). <u>Best of Botley (Section 137)</u>	
Operational Expenses	£85.53

NORTH HINKSEY PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016
ANALYSIS OF SPENDING (Cont.)

m). <u>North Hinksey Nature Reserve Expenses</u>	£
Maintenance and Improvements	1,780.00
Grass Cutting	212.50
Hedge Cutting	263.00
Plants	0.00
Pond Inspection	65.00
	£2,320.50
n). <u>Breakdown of Pavilion Expenses</u>	
Caretaking	769.86
Electrical Testing	192.50
Insurance	0.00
Maintenance and Improvements (Includes Parish Contribution)	5,650.00
N.N.D. Rates	188.57
Running Expenses	53.47
	£6,854.40
o). <u>Breakdown of Playing Fields Expenses</u>	
Caretaking	769.86
Car Park Maintenance (LM Lower Playing Field)	218.00
Copse Maintenance, Pond Inspection etc.	65.00
LM Playing Fields/Copse/Fenland Development	0.00
Dog Bins –V.W.H.D.C.	803.72
Grass Cutting/Weed Clearance/Tree Cutting etc.	1,967.18
Football Equipment/Line Marking/Rolling Pitch	570.00
Waste Removal	14.00
Inspection of Play Equipment	725.38
Litter Clearance	577.38
Playground Equipment - New	0.00
Playground Equipment – Repair/Renewal/Maintenance	904.00
Repair Fencing/Gates/Seats/Dog Bins/Signs	80.32
D.D.A. Works	0.00
MUGA & Trim Trail Maintenance & Cleaning	771.22
	£7,466.06
p). <u>St. Lawrence Churchyard, North Hinksey, Expenses</u>	
Grass Cutting	£535.00
q). <u>North Hinksey Village Green Expenses</u>	
Grass Cutting	£348.50
r). <u>Remembrance Day (Section 137)</u>	
Hire of Band and Public Address System	275.00
Organisational Costs - Postage	40.50
St. John Ambulance	0.00
Printing Service Sheets	71.00
Provision of Refreshments	50.00
Purchase of Wreaths	35.00
Miscellaneous - Awards	0.00
	£471.50
s). <u>Grants and Subscriptions</u>	
Section 137	600.00
Non - Section 137	200.00
	£800.00