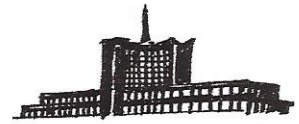




North Hinksey Parish Council



Colin Ryde, Clerk to the Parish Council
29 Long Close, Eynsham Road, Botley, Oxford OX2 9SG

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North Hinksey Parish Council

Final Accounts

For the year ended 31st March 2019

North Hinksey Parish Council

These draft accounts were prepared by A. J. Stone (IPFA) and are still to be 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 2019.

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C. Ryde,
Clerk to North Hinksey Parish Council,
29, Long Close,
Eynsham Road,
Botley,
Oxford
OX2 9SG

xx April 2019

North Hinksey Parish Council

Income and Expenditure Account for the year ended 31st March 2019

	<u>2019</u>		<u>2018</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Precepts	79,865		79,865
Bank Deposit Interest	733		177
Insurance Claims	0		0
Allotments - Rents	1,328		1,275
- Grants	0		0
Specific Grants	41,856		16,786
Other Receipts	1,081		366
	<hr/>		<hr/>
		124,863	98,469
		<hr/>	<hr/>
General Administration	52,604		40,858
Section 137 Payments	1,500		6,277
Other Grants	200		200
Remembrance Day (Section 137)	519		448
Best of Botley	0		0
Allotments	1,355		1,602
Highways	1,204		572
NH Nature Reserve	3,990		640
Pavilion	1,644		1,060
Playing Fields	47,311		23,704
Churchyard	603		693
NH Village Green	270		306
	<hr/>		<hr/>
		111,200	76,360
		<hr/>	<hr/>

General Fund Summary

Balance B/fd. 1st April	31,766	29,002
<u>ADD</u> Total Income	124,863	98,469
	<hr/>	<hr/>
	156,629	127,471
 <u>LESS</u> Total Expenditure	 -111,200	 -76,360
Transfer to(-)/from Reserves/Provisions	<hr/>	<hr/>
	-25,058	-19,345
 Balance C/fwd. 31st March	 20,371	 31,766
	<hr/>	<hr/>

North Hinksey Parish Council
Balance Sheet as at 31st March 2019

	Ref.	<u>2019</u>	<u>2018</u>
		£	£
Current Assets			
Debtors	5	11,511	13,818
Payments in Advance	8	0	0
Cash at Bank and in hand		<u>253,060</u>	<u>237,065</u>
Total Assets		264,571	250,883
<u>Less Current Liabilities</u>			
Trade Creditors	6	-619	-594
Receipts in Advance	7	<u>0</u>	<u>0</u>
Total Assets less Current Liabilities		<u>£263,952</u>	<u>£250,289</u>
Represented by: -			
General Fund		20,371	31,766
<u>Earmarked Provisions</u>			
Pension Provision		0	6,466
<u>Earmarked Reserves</u>			
Playing Fields and Pavilion Development Fund		129,447	112,897
Copse Management		3,000	3,000
NH Nature Reserve		11,500	
Skatepark		12,604	12,604
Emergency and Non-Regular Highways Expenditure		2,600	2,600
Lime Road Bus Shelter - Maintenance		5,119	0
Legal Expenses		6,642	6,642
Parish Noticeboards		0	644
Parish Elections		4,435	4,435
Equipment/Internal Fittings - New Community Hall		64,235	64,235
Replacement Office Equipment/Furniture		<u>3,999</u>	<u>5,000</u>
		<u>£263,952</u>	<u>£250,289</u>

The above statement represents fairly the financial position of the authority as at 31st March 2019 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 2019

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:

New PC Office

Dell Laptop and Mouse	£	632.12	
Dell 24" Monitor	£	133.33	
HP Officejet Pro 8720 Printer	£	72.17	
BT Telephone Exchange (I Cloud)	£	110.25	
Panasonic Telephone KLX-TGF 320E (Non Cloud)	£	53.32	

Play Equipment - HAGS

Basket Swing	£	5,271.80	
Zip Cableway	£	10,334.25	
Pyramid Net	£	11,842.27	
Trampoline	£	3,551.68	

Other

Noticeboard – North Hinksey Village	£	784.00	
Picnic Table – NH Nature Reserve	£	141.67	£32,926.86

Disposals:

Telephone Exchange – Philips Magic 5 Eco Fax/Telephone	-£	105.91	-£ 105.91
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Play Equipment

The new play equipment was financed from Developer's Sect. 106 Contributions due to the Parish Council.

At 31st March 2019 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
Children's Play Equipment (Upper Playing Field)	£31,000.00
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) and Picnic Table (NHNR)	£4,141.67
Noticeboards	£5,576.00
Signs	£1,496.00
Allotment Tanks and Bins	£ 130.00
Office Equipment	£3,689.88
Defibrillator and Case	£1,260.00
Caretaking Equipment	£1,207.23
Bus Shelters (4)	£17,429.06

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. An independent management committee run the L M 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 and the recent bus shelter (Lime Road), donated by Oxon CC of £6,031.31.

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

2 TENANCY

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

Property	Lessee	Purpose	Annual Rent	Expiry
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

Matthew Arnold School – Hire of the MUGA and football pitch. This lease is regularly reviewed.

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 £11,511.11

HM Revenue & Customs - VAT Refund	£11,511.11
-----------------------------------	------------

NORTH HINKSEY PARISH COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

6 CREDITORS

At the end of the year creditors of £619.00 were outstanding as follows:

<u>Payee</u>	£	Note
HMRC – NHPC NI Contributions for Car Allowances	19.00	a
BDO Stoy Hayward- External/Arrow Accounting-Internal audit fee 2017/18	600.00	a
TOTAL	<u>£619.00</u>	

7 RECEIPTS IN ADVANCE

The Allotment rent period has changed to April to March. This means that these accounts will show rents for 15 months. The practice of apportioning rent receipts received in advance has been discontinued.

8 PAYMENTS IN ADVANCE

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 4,500 (Electoral register in force at March 2018), so the maximum spending under Section 137 of the Local Government Act 1972 for this Council in the year was £35,370, and the following payments were made:

<u>Payee - Grant Aid</u>	<u>Nature of Payment</u>	£
Botley Bridges	Grant	1,000.00
North Hinksey Primary School	Grant	500.00
		<u>£1,500.00</u>

Remembrance Day Service: Expenditure of £518.61 was incurred on the annual service.

Best of Botley Awards: No expenditure was incurred under this heading.

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 £666.90 advertising for a replacement Parish Clerk and £253.00 on the Annual Parish Newsletter, £442.00 rejuvenating the playing fields and LM Pavilion consultation exercise.

13 CONTINGENT LIABILITIES

Our insurance company is dealing with a compensation claim from the parents of a child who had fallen over in the children's play area. The claim is being dealt with by council insurers and there is no known contingent liability for the council regarding the claim.

14 CLAIMABLE RECEIPTS

During the year, the V.W.H.D.C. has refunded £30,356.05 of Section 106 money for recreational use on behalf of the Parish Council. Approved expenditure on play equipment has been agreed. The VWHDC are holding cumulative CIL contributions payable to the Council.

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>
	£	£	£	£
PF & Pavilion Fund	112,897	25,800	-9,250	129,447
Copse Management	3,000	0	0	3,000
NH Nature Reserve	0	11,500	0	11,500
Skatepark	12,604	0	0	12,604
Emergency - Highways	2,600	0	0	2,600
Lime Road Bus Shelter	0	5,119	0	5,119
Legal Fees	6,642	0	0	6,642
Noticeboards	644	0	-644	0
Parish Elections	4,435	0	0	4,435
New Community Hall	64,235	0	0	64,235
Replace Office Equip.	5,000	0	-1,001	3,999
	212,057	42,419	-10,895	243,581
Pension Fund	6,466	0	-6,466	0
	<u>218,523</u>	<u>42,419</u>	<u>-17,361</u>	<u>243,581</u>

Net Movement 2018/2019 + £25,058

The money held in the PF & Pavilion Fund will be spent following a number of consultation exercises and confirmation of funding including grant aid from VWHDC. The redevelopment of the Westway complex is now being undertaken after years of planning consent delays. The new community hub and NHPC office should now be completed in November 2019, when the New Community Hall and NHPC Office reserves will be spent.

North Hinksey Parish Council

SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH 2019

CONVERSION OF RECEIPTS AND PAYMENTS TO INCOME AND EXPENDITURE

Receipts	As R & P A/C	Adjustments 2017/2018	Adjustments 2018/2019	Notes	Income 2018/2019
	£	£	£		£
Precepts	79,865.00	0.00	0.00		79,865.00
Bank Interest	733.02	0.00	0.00		733.02
Insurance Claims	0.00	0.00	0.00		0.00
Allotments - Rents	1,603.75	-276.00	0.00		1,327.75
- Grants	0.00	0.00	0.00		0.00
Capital Receipts	0.00	0.00	0.00		0.00
VAT Refund	4,692.24	-4,692.24	0.00	g	0.00
Specific Grants - VWHDC	39,206.05	-8,850.00	0.00		30,356.05
- Minns	11,500.00	0.00	0.00		11,500.00
<u>Other Receipts</u>					
Contributions - MAS	1,071.00	0.00	0.00		1,071.00
Other	10.00	0.00	0.00		10.00
Total Receipts	£138,681.06	-£13,818.24	£0.00		£124,862.82

Payments	As R & P A/C	Adjustments 2017/2018	Adjustments 2018/2019	Notes	Expenditure 2018/2019
£	£	£	£		£
General Administration	52,579.37	-594.00	619.00	a	52,604.37
Section 137 Grants	1,500.00	0.00	0.00	9	1,500.00
Other Grants	200.00	0.00	0.00	10	200.00
Remembrance Day (S137)	518.61	0.00	0.00	9	518.61
Best of Botley (S137)	0.00	0.00	0.00	9	0.00
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	1,354.56	0.00	0.00	b	1,354.56
Highways	1,204.08	0.00	0.00	c	1,204.08
NH Nature Reserve	3,990.17	0.00	0.00	d	3,990.17
Pavilion	1,643.76	0.00	0.00		1,643.76
Playing Fields	47,311.23	0.00	0.00	e	47,311.23
Churchyard	603.00	0.00	0.00		603.00
Village Green	270.00	0.00	0.00	e	270.00
VAT on Payments	11,511.11	0.00	-11,511.11	g	0.00
Total Payments	£122,685.89	-£594.00	-£10,892.11		£111,199.78

NORTH HINKSEY PARISH COUNCIL

SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

SUPPORTING WORKING PAPERS

- a) External and Internal Audit fees for 2018/2019, estimated as £600.00 will be paid in 2019/2020 and are therefore creditors. The Council also owes an estimated amount of £19.00 to the HMRC as their NI contribution for paid car allowances. The total creditors raised under the Administrative heading amount to £619.00.
- b) There were no creditors raised under Allotments expenditure.
- c) There were no creditors raised under Highways expenditure.
- d) There were no creditors raised under North Hinksey Nature Reserve expenditure.
- e) There were no creditors raised under Playing Fields expenditure.
- f) **Schedule of Creditors:**
- | | £ | Note |
|--|-----------------|------|
| HMRC – NHPC NI Contributions-Car Allowances | 19.00 | a |
| BDO Stoy Hayward- External/Arrow Accounting Internal audit fee 2016-17 | 600.00 | a |
| TOTAL | £ 619.00 | |
- 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 £11,511.11 remains to be re-imbursed for 2018/2019 and is shown in the balance sheet as a debtor.
- h) **Schedule of Debtors:**
- | | | |
|---|-------------------|-------------------|
| Allotment Rents | £ 0.00 | |
| HM Revenue & Customs - VAT refund 2018/2019 | <u>£11,511.11</u> | <u>£11,511.11</u> |
- i) **Payments in Advance:**
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 changed to April to March. This means that these accounts will show rents for 15 months. The practice of apportioning rent receipts received in advance has been discontinued. There are no receipts in advance.

NORTH HINKSEY PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019
ANALYSIS OF SPENDING

i). <u>Breakdown of General Administrative Expenses</u>	£
Clerks Salary	26,457.89
NHPC Employers NI	2,208.19
Employers Superannuation Scheme	3,681.90
Employees Discretionary Fund Refund	6,466.00
Administrative Support	0.00
Audit Fees	592.84
Car Mileage (Councillors and Clerk)	168.11
Computer/Broadband Costs etc.	117.00
Web Site Maintenance and Domain	2,087.50
Advertisements	666.90
Accountancy Software	119.00
Fuel, Heat and Light Contribution	408.75
Insurance	2,069.85
Legal Advice and Guidance	0.00
Specialist Local Government Advice	1,617.00
Newsletter/Consultancy/Questionnaires	695.00
Office Equipment	856.62
Paper, Stationery, Photocopy, Publications, Printing and Print Cartridges (incl. Councillors)	699.37
Postage and Telephones	1,631.54
Rent - Seacourt Hall	700.00
Seacourt Hall - Repairs	0.00
<u>Subscriptions</u>	
B.B.O.W. Trust	46.00
O.A.L.C. Membership	707.86
Oxford Greenbelt Network	15.00
Oxon Playing Fields Association	74.00
Oxon Rural Community Council	74.00
Local Council Review	0.00
Society of Local Clerks	200.00
Training (Councillors and Clerk)	209.20
Operational Allowance	0.00
Parish Council Election	0.00
Misc. Expenses - Various - APM	34.85
	52,604.37
j). <u>Breakdown of Allotments Expenses</u>	
Administration including Postage	89.33
Keys and Locks	0.00
Community Orchard	624.00
Maintenance and Improvement Works	427.23
Hedge and Tree Cutting	40.00
Grass and Weed Clearing	126.00
Gates and Fences	48.00
	£1,354.56
k). <u>Breakdown of Highways Expenses</u>	
Bus Shelter Cleaning	128.08
Footpath Clearing and Grass Removal	292.00
Signs, Noticeboard and Street Furniture Refurbishment	784.00
Tree Surgery	
	£1,204.08
l). <u>Best of Botley (Section 137)</u>	
Operational Expenses	£0.00

NORTH HINKSEY PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019
ANALYSIS OF SPENDING (Cont.)

	£
m). <u>North Hinksey Nature Reserve Expenses</u>	
Maintenance and Improvements	3065.67
Grass Cutting	234.00
Hedge Cutting	620.00
Plants	70.50
Pond Inspection	<u>£3,990.17</u>
n). <u>Breakdown of Pavilion Expenses</u>	
Caretaking	747.19
Electrical Testing etc.	420.00
Insurance	0.00
Maintenance and Improvements (Includes Parish Contribution)	285.00
N.N.D. Rates	188.57
Running Expenses	3.00
	<u>£1,643.76</u>
o). <u>Breakdown of Playing Fields Expenses</u>	
Caretaking	745.39
Development Costs-Specialist Advice LM Playing Fields and Pavilion	8,690.56
Copse Maintenance, Pond Inspection etc.	70.50
Car Park Maintenance (LM Lower Playing Field)	0.00
Dog Bins –V.W.H.D.C.	834.20
Grass Cutting/Weed Clearance/Tree Cutting etc.	2,476.00
Football Equipment/Line Marking/Rolling Pitch	0.00
Waste Removal	0.00
Inspection of Play Equipment	709.17
Litter Clearance including Purchase of Waste Bins	559.76
Playground Equipment - New	631.64
Playground Equipment – Repair/Renewal/Maintenance	31,753.38
Repair Fencing/Gates/Seats/Dog Bins/Signs	427.00
D.D.A. Works	0.00
MUGA, Trim Trail and Shelter Maintenance & Cleaning	413.63
	<u>£47,311.23</u>
p). <u>St. Lawrence Churchyard, North Hinksey, Expenses</u>	
Grass Cutting	<u>£603.00</u>
q). <u>North Hinksey Village Green Expenses</u>	
Grass Cutting	<u>£270.00</u>
r). <u>Remembrance Day (Section 137)</u>	
Hire of Band and Public Address System	280.00
Organisational Costs - Postage	29.00
St. John Ambulance	0.00
Printing Service Sheets	43.00
Provision of Refreshments	50.00
Purchase of Wreaths	75.00
Miscellaneous - Awards	41.61
	<u>£518.61</u>
s). <u>Grants and Subscriptions</u>	
Section 137	1,500.00
Non - Section 137	200.00
	<u>£1,700.00</u>