



North Hinksey Parish Council



Alan Stone, Clerk to the Parish Council
27 Long Close, Eynsham Road, Botley, Oxford OX2 9SG

E-mail: nhpcclerk@msn.com
Tel. & Fax 01865 861992

North Hinksey Parish Council

Final Accounts

For the year ended 31st March 2013

North Hinksey Parish Council

These accounts have been audited by Arrow Accounting in their capacity as 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 2013.

INDEX

Page	1	Audit Details
	2	Income and Expenditure Account
	3	Balance Sheet
	4 - 5	Notes to the Accounts
	6	Summary Income and Expenditure Account
	7	Supporting Working Papers
	8 - 9	Analysis of Spending

A.J. Stone IPFA,
Clerk to North Hinksey Parish Council,
27, Long Close,
Eynsham Road,
Botley,
Oxford
OX2 9SG

17th May 2013

North Hinksey Parish Council
Balance Sheet as at 31st March 2013

	Ref.	<u>2013</u>	<u>2012</u>
		£	£
Current Assets			
Debtors	5	2,933	2,373
Payments in Advance	8	214	1,024
Cash at Bank and in hand		<u>133,463</u>	<u>124,010</u>
Total Assets		136,610	127,407
<u>Less Current Liabilities</u>			
Trade Creditors	6	-4,212	-1,006
Parish Plan Funding	6	-180	-680
Receipts in Advance	7	<u>-288</u>	<u>0</u>
Total Assets less Current Liabilities		<u>£131,930</u>	<u>£125,721</u>
Represented by: -			
General Fund		37,773	37,387
Earmarked Provisions			
Pension Provision (Pre April 2006)		792	788
Pension Provision (Post April 2006)		5,658	4,839
Earmarked Reserves			
Emergency and Non-Regular Highways Expenditure		2,600	2,600
Legal Expenses		3,642	3,642
Skatepark		12,604	12,604
Playing Fields and Pavilion Development Fund		68,217	63,217
Parish Noticeboards		<u>644</u>	<u>644</u>
		<u>£131,930</u>	<u>£125,721</u>

The above statement represents fairly the financial position of the authority as at 31st March 2013 and reflects Parish Council income and expenditure during the year.

Chairman

Andrew M. Pitchford

Date

23 MAY 2013

Responsible Finance Officer
(Parish Clerk)

AJ Stone IPR

Date

17/5/2013

North Hinksey Parish Council

Income and Expenditure Account for the year ended 31st March 2013

	<u>2013</u>		<u>2012</u>
	£	£	£
Precepts	64,155		64,155
Bank Deposit Interest	74		68
Insurance Claims	0		0
Allotments - Rents	1,171		1,421
- Grants	0		0
Specific Grants	0		5,575
Other Receipts	0		0
	<hr/>		<hr/>
		<u>65,400</u>	<u>71,219</u>
General Administration	46,183		32,824
Section 137 Payments	1,000		700
Remembrance Day (Section 137)	570		489
NH Garden Scheme	0		342
Other Grants	200		200
Allotments	1,424		1,084
Highways	345		1,048
NH Nature Reserve	1,356		603
Pavilion	1,004		1,734
Playing Fields	6,379		11,203
Churchyard	408		389
NH Village Green	323		289
	<hr/>		<hr/>
		<u>59,192</u>	<u>50,905</u>

General Fund Summary

Balance B/fd. 1st April	<u>37,387</u>	<u>22,892</u>
ADD Total Income	<u>65,400</u>	<u>71,219</u>
	<u>102,787</u>	<u>94,111</u>
LESS Total Expenditure	<u>-59,192</u>	<u>-50,905</u>
Transfer to(-)/from Reserves/Provisions	<u>-5,822</u>	<u>-5,819</u>
Balance C/fwd. 31st March	<u>37,773</u>	<u>37,387</u>

NORTH HINKSEY PARISH COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

1 ASSETS

Assets are defined as land, buildings, vehicles, plant and equipment with a significant value in relation to the Parish's financial activities. Following advice at the last audit, assets are now shown **NET of VAT**.

During the year, the following assets were: -

Acquired:

Answering/Fax Machine for Parish Clerk	£ 105.91	
Audio Recording Machine-PC Meetings	<u>£ 782.21</u>	£ 888.12

Disposals:

Answering/Fax Machine for Parish Clerk	- £ 100.00	-£ 100.00	Increase <u>£ 788.21</u>
--	------------	-----------	--------------------------

Large Parish owned signs are included as assets from this report.

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 2013 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
Noticeboards	£4,892.00
Signs	£ 238.00
Office equipment	£2,467.59
Caretaking equipment	£ 298.83

The basis of the valuation of the L.M. Pavilion, Floodlights, Play Equipment, are at insurance value and the other items are based on actual cost.

Currently, the pavilion's changing rooms and football pitch are hired by the White Horse, Abingdon FC for league/cup matches and an independent Management Committee run the Louie Memorial Pavilion.

No de minimis level is now being adopted, as Councillors wish to see all relevant assets shown in the annual report.

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

Two of the shelters are maintained by Prime Site Media, who collect advertising revenue from them.

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 £2,932.75 were outstanding:

Outstanding Allotment Rents	£ 126.75	
HM Revenue & Customs - VAT refund	<u>£ 2,806.00</u>	£2,932.75

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

6 CREDITORS

At the end of the year creditors of £3,947.79 were outstanding as follows:

	£	
BDO Stoy Hayward - External audit fee 2012-2013	500.00	a).
Vision ICT Ltd. - Web-Site Maintenance & Gov.UK web address	319.00	a).
V.W.H.D.C. - By Election - March 2013	2,781.30	a).
G. Sillman - Hedge/tree Cutting in Allotments	160.00	b).
- Clearance Concrete Path Vegetation	210.00	c).
- Clearance NHNR Vegetation	40.00	d).
- Playground Equipment Maintenance	110.00	e).
V.W.H.D.C. - Dog Bin emptying-July 2012 to March 2013	91.49	e).
	<u>£4,211.79</u>	

The Council has acted as an ORCC administrator for a £2,000 grant to cover expenditure to be incurred by the independent Parish Plan Steering Committee. The unspent balance continues to be shown as a current liability in the balance sheet. (£2,000 - £1,820 (spend) = £180 remaining)

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 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 3,532 (Electoral register in force at 1st January 2013), so the maximum spending under Section 137 of the Local Government Act 1972 for this Council in the year was £24,017, and the following payments were made:

Payee	Nature of payment	£
Grant Aid		
Jubilee Celebration Committee	Grant	500.00
Botley and North Hinksey Community Web-site	Grant	100.00
South and Vale Carers Centre	Grant	200.00
PCC of North Hinksey – Memorial Donation	Grant	200.00
		<u>£1,000.00</u>

Remembrance Day Service: Expenditure of £524.00 was incurred on the annual Remembrance Day Service at the Commonwealth War Graves Section of Botley Cemetery.

North Hinksey Garden Scheme: No expenditure was incurred on arranging and judging the annual Parish Garden competition as it was cancelled.

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 £50.00 on advertising for a new Part-Time Caretaker for the Louie Memorial Pavilion and £286.00 on publicity in the form of two Parish Newsletters.

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

Fund	Bal b/fwd.	Receipts/Transfers	Payments/Transfers	Bal c/fwd.
	£	£	£	£
Highways-Exceptional	2,600	0	0	2,600
Legal Fees	3,642	0	0	3,642
Skatepark	12,604	0	0	12,604
Noticeboards	644	0	0	644
PF & Pavilion Fund	63,217	+ 5,000	0	68,217
	77,707	+ 5,000	0	82,707
Pension Fund (Pre)	788	+ 4	0	792
Pension Fund (Post)	4,840	+ 818	0	5,658
	<u>88,335</u>	<u>+ 5,822</u>	<u>0</u>	<u>94,157</u>

Net Movement 2012/201 + £5,822

North Hinksey Parish Council

SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH 2013

CONVERSION OF RECEIPTS AND PAYMENTS TO INCOME AND EXPENDITURE

Receipts	As R & P A/C	Adjustments 2011/2012	Adjustments 2012/2013	Notes	Income 2012/2013
	£	£	£		£
Precepts	64,155.00	0.00	0.00		64,155.00
Bank Interest	73.77	0.00	0.00		73.77
Insurance Claims	0.00	0.00	0.00		0.00
Allotments - Rents	1,044.65	0.00	126.75		1,171.40
- Grants	0.00	0.00	0.00		0.00
Capital Receipts	0.00	0.00	0.00		0.00
VAT Refund	2,373.56	-2,375.56	0.00	g	0.00
Specific Grants - VWHDC	0.00	0.00	0.00		0.00
- TOE	0.00	0.00	0.00		0.00
- Oxon CC	288.00	0.00	-288.00	j	0.00
Other Receipts	0.00	0.00	0.00		0.00
Hire Equipment	0.00	0.00	0.00		0.00
Total Receipts	£67,935	-£2,376	-£161		£65,400

Payments	As R & P A/C	Adjustments 2011/2012	Adjustments 2012/2013	Notes	Expenditure 2012/2013
£	£	£	£		£
General Administration*	43,010.00	-213.26	3,385.80	a/j	46,182.54
Section 137 Payments	1,000.00	0.00	0.00	9	1,000.00
Remembrance Day (S137)	570.00	0.00	0.00	9	570.00
NH Garden Scheme (S137)	0.00	0.00	0.00	9	0.00
Other Grants	200.00	0.00	0.00	10	200.00
Loans Repaid	0.00	0.00	0.00		0.00
Loan Interest	0.00	0.00	0.00		0.00
Running Costs					
Allotments	1,264.06	0.00	160.00	b	1,424.06
Highways	135.00	0.00	210.00	c/j	345.00
NH Nature Reserve	1,316.00	0.00	40.00	d	1,356.00
Pavilion	1,003.68	0.00	0.00		1,003.68
Playing Fields	5,946.57	231.50	201.49		6,379.56
Churchyard	408.00	0.00	0.00		408.00
Village Green	323.00	0.00	0.00		323.00
VAT on Payments	2,806.00	0.00	-2,806.00	g	0.00
Total Payments	£57,982	£18	£1,191		£59,192

* Excludes NH Parish Plan expenditure administered on behalf of ORCC = £500.00

NORTH HINKSEY PARISH COUNCIL

SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2013

SUPPORTING WORKING PAPERS

- a) External Audit fees for 2012/2013, estimated as £500.00 will be paid in 2013/2014 and are therefore creditors. There is also an outstanding invoices from Vision ICT Ltd. for maintenance of the Parish Council's web-site and renewal of its .gov.uk web address amounting to £319.00, and a outstanding invoice from V.W.H.D.C. for running a By-Election in March 2013 amounting to £2,781.30. The total creditors raised under the Administrative heading amount to £3,600.30.
- b) Allotments expenditure in March 2013, of £160.00 for Hedge and Tree works is owed to G. Sillman and therefore a creditor.
- c) Highways expenditure in March 2013, of £210.00 for clearance of vegetation from the L.M. Copse concrete path is owed to G. Sillman and therefore a creditor.
- d) North Hinksey Nature Reserve expenditure of £40.00 for path clearance is owed to G. Sillman and therefore a creditor.
- e) Expenditure of £91.49 to V.W.H.D.C. for dog bin emptying July 2012- March 2013, and £110.00 to G. Sillman for playing field equipment repairs in March 2013, will be in 2012/2013, and are therefore creditors. The total cost of creditors under the playing fields heading is £201.49.
- f) **Schedule of Creditors:**
- | | £ | Note |
|--|------------------|------|
| BDO Stoy Hayward - External audit fee 2012-2013 | 500.00 | a). |
| Vision ICT Ltd. - Web-site Maintenance & .gov.UK web address renewal | 319.00 | a). |
| V.W.H.D.C. - By Election - March 2013 | 2,781.30 | a). |
| G. Sillman - Hedge/tree Cutting in Allotments | 160.00 | b). |
| - Clearance Concrete Path Vegetation | 210.00 | c). |
| - Clearance NHNR Vegetation | 40.00 | d). |
| - Playground Equipment Maintenance | 110.00 | e). |
| V.W.H.D.C. - Dog Bin emptying-July 2012 to March 2013 | 91.49 | e). |
| | £4,211.79 | |
- 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 £2,803.00 remains to be re-imbursed for 2012/2013 and is shown in the balance sheet as a debtor.
- h) **Schedule of Debtors:**
- | | | |
|---|------------|-----------|
| Outstanding Allotment Rents | £ 126.75 | |
| HM Revenue & Customs - VAT refund 2012/2013 | £ 2,806.00 | £2,932.75 |
- i) **Payments in Advance:**
 The practice of apportioning 1/6th of the Insurance Premium in the final accounts has been discontinued. The following payments have been made in advance:
 Arrow Accounting – Internal Audit Fee 2012/2013 Audit £214.50
- 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.
 The following receipts have been received in advance:
 OCC – Highways Weed Clearance Contribution - Unable to do work £288.00
 due to inclement weather – Will now be done during 2013/2014

NORTH HINKSEY PARISH COUNCIL
SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2013
ANALYSIS OF SPENDING

i). <u>Breakdown of General Administrative Expenses</u>	£
Clerks Salary	21,074.88
NHPC Employers NI	1,897.06
Administrative Support	0.00
Audit Fees	464.50
Car Mileage (Councillors and Clerk)	405.92
Computer/Broadband Costs etc.	441.00
Web Site Maintenance	319.00
Advertisements	50.00
Accountancy Software	104.00
Fuel, Heat and Light Contribution	545.00
Insurance	2,324.85
Legal Advice and Guidance	0.00
Specialist Local Government Advice	7,341.10
Newsletter	286.00
Office Equipment	1,062.24
Paper, Stationery, Photocopy and Printing and Print Cartridges (incl. Councillors)	223.27
Postage and Telephones	521.04
Rent Seacourt Hall	700.00
Rent Rooms	20.00
Rent Audio Equipment	150.00
<u>Subscriptions</u>	
B.B.O.W. Trust	46.00
O.A.L.C. Membership	665.18
Oxford Greenbelt Network	15.00
Oxon Playing Fields Association	65.00
Oxon Rural Community Council	30.00
Direct Information Service (N.A.L.C.)	115.00
Local Council Review	156.00
Society of Local Clerks	181.00
Training (Councillors and Clerk)	285.00
Operational Allowance	0.00
Parish Council Election	6,654.29
Misc. Expenses (Various)	40.21
	46,182.54
<u>Add</u> Parish Plan Expenditure	500.00
	£46,682.54
j). <u>Breakdown of Allotments Expenses</u>	
Administration including Postage	102.38
Keys and Locks	17.70
Community Orchard	150.00
Maintenance and Improvement Works	617.48
Hedge and Tree Cutting	460.00
Grass and Weed Clearing	76.50
Gates and Fences	0.00
	£1,424.06
k). <u>Breakdown of Highways Expenses</u>	
Bus Shelter Cleaning	135.00
Footpath Clearing and Grass Removal	210.00
Signs, Noticeboard and Street Furniture Refurbishment	0.00
Tree Surgery	0.00
	£345.00
l). <u>North Hinksey Garden Scheme Expenses (Section 137)</u>	
Operational Expenses (Cancelled)	£0.00

m). <u>North Hinksey Nature Reserve Expenses</u>	
Maintenance and Improvements	724.00
Grass Cutting	376.00
Hedge Cutting	190.00
Plants	0.00
Pond Inspection	66.00
	£1,356.00
n). <u>Breakdown of Pavilion Expenses</u>	
Caretaking	653.49
Electrical Testing etc.	175.00
Insurance	0.00
Maintenance and Improvements	0.00
N.N.D. Rates	175.19
Parish Contribution	0.00
Running Expenses	0.00
	£1,003.68
o). <u>Breakdown of Playing Fields Expenses</u>	
Caretaking	743.49
Copse Maintenance, Pond Inspection etc.	722.76
LM Playing Fields/Copse/Fenland Development	366.00
Dog Bins –V.W.H.D.C.	134.19
Grass Cutting/Weed Clearance/Tree Cutting etc.	2,561.68
Football Equipment/Line Marking/Rolling Pitch	170.55
Waste Removal	0.00
Inspection of Play Equipment	635.20
Litter Clearance	0.00
Playground Equipment - New	0.00
Playground Equipment – Repair/Renewal/Maintenance	267.50
Repair Fencing/Gates/Seats/Dog Bins/Signs	492.62
D.D.A. Works	0.00
MUGA & Trim Trail Maintenance & Cleaning	285.57
	£6,379.56
p). <u>St. Lawrence Churchyard, North Hinksey, Expenses</u>	
Grass Cutting	£323.00
q). <u>North Hinksey Village Green Expenses</u>	
Grass Cutting	£408.00
r). <u>Remembrance Day (Section 137)</u>	
Hire of Band and Public Address System	240.00
Organisational Costs - Postage	46.00
St. John Ambulance	88.00
Printing Service Sheets	71.00
Provision of Refreshments	50.00
Purchase of Wreaths	75.00
	£570.00
s). <u>Grants and Subscriptions</u>	
	£1,200.00