



NORTH HINKSEY PARISH COUNCIL



Alan Stone, Clerk to the Council

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# **North Hinksey Parish Council**

## **Accounts**

**For the year ended 31<sup>st</sup> March 2011**



## **North Hinksey Parish Council**

These accounts have been audited by Arrow Accounting in his 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 31<sup>st</sup> March 2011.

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

6<sup>th</sup> May 2011

## North Hinksey Parish Council

### Income and Expenditure Account for the year ended 31st March 2011

	<u>2011</u>	<u>2010</u>
	£	£
Precepts	64,155	62,580
Bank Deposit Interest	63	54
Insurance Claims	12,789	1,230
Allotments - Rents	1,139	1,030
- Grants	0	0
Specific Grants	88,660	1,650
Other Receipts	0	5
HM R&C-'File on Line' & Tax Refund	0	204
	<u>166,806</u>	<u>66,753</u>
 <b><u>Expenses</u></b>		
General Administration	34,557	31,549
Section 137 Payments	1,143	980
Remembrance Day (Section 137)	473	390
NH Garden Scheme	363	375
Other Grants	200	200
Allotments	2,204	2,367
Highways	1,038	1,063
NH Nature Reserve	848	1,001
Pavilion	4,294	1,519
Playing Fields	111,064	16,555
Churchyard	352	472
NH Village Green	280	400
	<u>156,816</u>	<u>56,871</u>
 <b><u>General Fund Summary</u></b>		
Balance B/fd. 1st April	<b>23,762</b>	<b>25,560</b>
<b>ADD</b> Total Income	<u><b>166,806</b></u>	<u><b>66,753</b></u>
	<b>190,568</b>	<b>92,313</b>
 <b>LESS</b> Total Expenditure	 <u><b>-156,816</b></u>	 <u><b>-56,871</b></u>
	<b>-10,860</b>	<b>-11,680</b>
Transfer to(-)/from Reserves/Provisions	<u><b>-10,860</b></u>	<u><b>-11,680</b></u>

**Balance C/fwd. 31st March**

22,892

23,762



**North Hinksey Parish Council**  
**Balance Sheet as at 31st March 2011**

Ref.	2011	2010
<b>Current Assets</b>		
Debtors	5      3,548	3,582
Payments in Advance	8      0	0
Cash at Bank and in hand	103,632	93,687
<b>Total Assets</b>	<b>107,180</b>	<b>97,269</b>
<b>Less Current Liabilities</b>		
Trade Creditors	6      832	911
Parish Plan Funding	6      680	680
Receipts in Advance	7      260	260
<b>Total Assets less Current Liabilities</b>	<b>£105,408</b>	<b>£95,418</b>
 <b>Represented by: -</b>		
General Fund	22,892	23,762
Earmarked Provisions		
Pension Provision (Pre April 2006)	784	780
Pension Provision (Post April 2006)	4,025	3,215
Earmarked Reserves		
Emergency and Non-Regular Highways Expenditure	2,600	2,600
Legal Expenses	3,642	4,000
Skatepark	12,604	
Playing Fields and Pavilion Development Fund	58,217	60,417
Parish Noticeboards	644	644
	<b>£105,408</b>	<b>£95,418</b>

The above statement represents fairly the financial position of the authority as at 31st March 2011 and reflects Parish Council income and expenditure during the year.

Chairman      (./1/4,4111,0...0

Responsible Finance Officer  
(Parish Clerk)

*A.J. Stone*

Date      its .

Date

## NORTH HINKSEY PARISH COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011

#### 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:

Multi-Games Area (MUGA) (Playing Fields) (VWHDC) £67,343.00  
Trim Trail (Playing Fields) (TOE) £ 7 244.00 £74,587.00

Disposals:

Skatebowl (Playing Fields) £12,754.00  
Sports Wall (Playing Fields) £19,529.42 - £32,283.42 Increase £42,303.58

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 13<sup>th</sup> March 2011.

At 31<sup>st</sup> March 2011 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	£1,615.45
Office equipment	£1,654.01
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. The Parish Council is hopeful of attracting funds to undertake the construction of a new pavilion, or to make major improvement to the existing building and councillors are not minded to incur any further costs in getting the pavilion re-valued as there is a possibility that it will be demolished. *A de minimis level of £1,000 has been adopted for all assets except land holding/sports/office and caretaking equipment.*

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 yearend 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	Football/Band	Peppercorn	2008*

(\* This lease is still being re-negotiated, being dependent on development for the Pavilion as part of the overall development plan for the Louie Memorial playing fields)

#### 3 LEASES

At the end of the year, there were no 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 £3,548.68 were outstanding:

VWHDC (Grant)	£2,310.10	
HM Revenue & Customs - VAT refund	£ 870.98	
V. Stevens (Re-imburse costs)	£ 230.00	
Outstanding Allotment Rents	<u>£ 137.60</u>	<u>£3,548.68</u>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2011**

**6 CREDITORS**

At the end of the year creditors of £832.44 were outstanding as follows:

	<b>£</b>
BDO Stoy Hayward - External audit fee 2010-2011	500.00
B. R. Consulting - Internal audit fee 2010-2011	150.00
BGG Garden & Tree Care — Grass Cutting March 2011	<u>160.39</u>
	<b><u>£ 832.44</u></b>

The Council is still acting 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 - £1,320 (spend) = £680 remaining)

**7 RECEIPTS IN ADVANCE**

The Allotment rent period has been changed from January to December. As a result there is a 3 months rent receipt in advance amounting to £260.00.

**8 PAYMENTS IN ADVANCE**

The practice of apportioning 116<sup>th</sup> of the Insurance Premium in the final accounts has been discontinued.

**9 SECTION 137 PAYMENTS**

The estimated number of electors is 3,392 (Electoral register in force at 1<sup>st</sup> January 2011), so the maximum spending under Section 137 of the Local Government Act 1972 for this Council in the year was £20,860, and the following payments were made:

<i>Payee</i>	<i>Nature of payment</i>	<i>£</i>
<b>Grant Aid</b>		
4th Oxford Scouts	Grant	300.00
North Hinksey Festival 2010	Grant	200.00
Oxfordshire Association for the Blind	Grant	180.00
South and Vale Carers Centre	Grant	200.00
V.W.H.D.C.	Grant	248.00
<b>Other</b>		
Seacourt Hall — Purchase replacement lights		15.30
		<b><u>£1 143.30</u></b>

**Remembrance Day Service:** Expenditure of £473.23 was incurred on the annual Remembrance Day Service at the Commonwealth War Graves Section of Botley Cemetery.

**North Hinksey Garden Scheme:** Expenditure of £362.89 was incurred on arranging and judging the annual parish garden competition.

**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 no money on advertising and £412.97 on publicity in the form of the Parish Newsletter (including delivery).

**13 CONTINGENT LIABILITIES**

There are no known contingent liabilities.

**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.

**14 EARMARKED RESERVES AND PROVISIONS**

<b>Fund</b>	<b>Bal b/fwd.</b>	<b>Receipts/Transfers</b>	<b>Payments/Transfers</b>	<b>Bal c/fwd.</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Highways-Exceptional	2,600	0	0	2,600
Legal Fees	4,000	0	- 358	3,642
Skatepark	0	+ 12,604	0	12,604
Noticeboards	644	0	0	644
PF & Pavilion Fund	60,417	+ 5,000	- 7,200	58,217
	67,661	+ 17,604	- 7,558	77,707
Pension Fund (Pre)	780	+ 4	0	784
Pension Fund (Post)	3,215	+ 810	0	4,025
	<b>71,656</b>	<b>+ 18,418</b>	<b>- 7,558</b>	<b>82,516</b>

**Net Movement 2010/2011 + £10,860**

## North Hinksey Parish Council

### SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH 2011

#### CONVERSION OF RECEIPTS AND PAYMENTS TO INCOME AND EXPENDITURE

Receipts	As R & P A/C £	Adjustments	Adjustments	Notes	Income
		2009/2010 £	2010/2011 £		2010/2011 £
Precepts	64,154.50	0.00	0.00		64,154.50
Bank Interest	63.45	0.00	0.00		63.45
Insurance Claims	14,018.50	-1,230.00	0.00		12,788.50
Allotments - Rents	1,001.70	260.00	-122.40	d/g	1,139.30
- Grants	0.00	0.00	0.00		0.00
Capital Receipts	0.00	0.00	0.00		0.00
VAT Refund	17,853.69	-18,724.67	870.98	d/g	0.00
Specific Grants - VWHDC	67,000.00	0.00	2,310.10	d/g	69,310.10
- TOE	20,350.00	-1,000.00	0.00		19,350.00
Other Receipts					
Hire Equipment	0.00	0.00	0.00		0.00
HM R&C-'File on Line'	0.00	0.00	0.00		0.00
<b>Total Receipts</b>	<b>£184,442</b>	<b>-£20,695</b>	<b>£3,059</b>		<b>£166,806</b>

Payments	As R & P A/C	Adjustments	Adjustments	Notes	Expenditure
		2009/2010	2010/2011		2010/2011
General Administration	34,485.14	-600.00	672.05	a/c	34,557.19
Section 137 Payments	1,143.30	0.00	0.00	9	1,143.30
Remembrance Day (S137)	473.23	0.00	0.00		473.23
NH Garden Scheme (S137)	362.89	0.00	0.00		362.89
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	2,434.29	0.00	-230.00	d/g	2,204.29
Highways	1,038.00	0.00	0.00		1,038.00
NH Nature Reserve	847.50	0.00	0.00		847.50
Pavilion	4,293.76	0.00	0.00		4,293.76
Playing Fields	111,214.21	-310.85	160.39	b/c	111,063.75
Churchyard	352.00	0.00	0.00		352.00
Village Green	280.00	0.00	0.00		280.00
VAT on Payments	17,372.20	0.00	-17,372.20	d/g	0.00
<b>Total Payments</b>	<b>£174,497</b>	<b>£911</b>	<b>£16,770</b>		<b>£156,816</b>

**NORTH HINKSEY PARISH COUNCIL**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2011**

**SUPPORTING WORKING PAPERS**

- a) External and Internal Audit fees for 2009/2010, estimated as £650.00 will be paid in 2011//2012 and are therefore creditors. There is also an outstanding travel claim amounting to £22.05 The total creditors raised under the administrative heading amount to £672.05.
- b) Expenditure of £160.39 to BGG Garden and Tree Care for grass cutting in March 2011, will be paid in 2011/2012 and is therefore a creditor. The total cost of creditors under the playing fields heading is £160.39.
- c) Schedule of Creditors:
- |                                                   |          |      |
|---------------------------------------------------|----------|------|
|                                                   | 500.00   | Note |
| BDO Stoy Hayward - External audit fee 2010-2011   | 150.00   | a).  |
| Arrow Accounting - Internal audit fee 2010-2011   | 22.05    | a).  |
| A. J. Stone — Travel Claim — March 2011           | 160.39   | b).  |
| BGG Garden & Tree Care — Grass Cutting March 2011 | £ 832.44 |      |
- d) 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. A balance of unclaimed VAT of £870.98 remains to be re-imbursed for 2010/2011 and is shown in the balance sheet as a debtor.  
There is an outstanding grant of £2,310.10 from the V.W.H.D.C. for interpretation board expenditure, this has been claimed, but payment is still awaited. There are outstanding allotment rents of £137.60 and reimbursement for expenditure incurred on behalf of Mrs. V. Stevens of £230.00.
- e) Schedule of Debtors:
- |                                   |           |     |
|-----------------------------------|-----------|-----|
| V.W. H. D.C.                      | £2,310.10 | d). |
| HM Revenue & Customs - VAT refund | £ 870.98  | d). |
| Mrs. V. Stevens                   | £ 230.00  | d). |
| Outstanding Allotment Rents       | £ 137.60  | d). |
|                                   | £3,548.68 |     |
- f) Payments in Advance:  
The practice of apportioning 1/6<sup>th</sup> of the Insurance Premium in the final accounts has been discontinued.
- g) Receipts in Advance  
The Allotment rent period has been changed from January to December. As a result there is a 3 months rent receipt in advance amounting to £260.00.

**NORTH HINKSEY PARISH COUNCIL**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2011**  
**ANALYSIS OF SPENDING**

i). <u>Breakdown of General Administrative Expenses</u>	£
Clerks Salary	21,074.91
NHPC Employers NI	1,997.29
Administrative Support	0.00
Audit Fees	580.00
Car Mileage (Councillors and Clerk)	563.05
Computer/Broadband Costs etc.	449.99
Web Site Maintenance	271.00
Advertisements	0.00
Accountancy Fees	0.00
Accountancy Software	384.00
Fuel, Heat and Light Contribution	545.00
Insurance	3,457.08
Legal Advice and Guidance	858.00
Specialist Local Government Advice	500.00
Newsletter	412.97
Publicity	0.00
Office Equipment	165.22
Paper, Stationery, Photocopy and Printing and Print Cartridges (incl. Councillors)	548.20
Postage and Telephones	513.91
Publications	43.85
Rent Seacourt Hall	700.00
<u>Subscriptions</u>	
B.B.O.W. Trust	46.00
O.A.L.C. Membership	693.35
Oxford Greenbelt Network	15.00
Oxon Playing Fields Association	45.00
Oxon Rural Community Council	30.00
Direct Information Service (N.A.L.C.)	105.00
Local Council Review	180.00
Society of Local Clerks	168.00
Training (Councillors and Clerk)	80.00
Operational Allowance	76.89
Parish Council Election	46.00
Misc. Expenses (Annual Parish Meeting)	7.48
	<hr/> <b>£34,557 /9</b> <hr/>
j). <u>Breakdown of Allotments Expenses</u>	
Administration including Postage	20.50
Keys and Locks	29.78
Community Orchard	1,400.51
Maintenance and Improvement Works	200.00
Hedge and Tree Cutting	347.50
	24.00
Grass and Weed Clearing	182.00
Gates and Fences	£2,204.29
	<hr/>
k). <u>Breakdown of Highways Expenses</u>	
Bus Shelter Cleaning	100.00
Footpath Clearing and Grass Removal	322.00
Signs and Noticeboard Refurbishment	448.00
Tree Surgery	168.00
	<hr/> <b>£1,038.00</b> <hr/>
I). <u>North Hinksey Garden Scheme Expenses (Section 137)</u>	
Operational Expenses	<u>£362.89</u>

<u>m). North Hinksey Nature Reserve Expenses</u>	
Maintenance and Improvements	81.50
Grass Cutting	422.00
Hedge Cutting	278.00
Plants	0.00
Pond Inspection	66.00
	<u>£847.50</u>
<u>n). Breakdown of Pavilion Expenses</u>	
Caretaking	641.32
Electrical Testing etc.	0.00
Maintenance and Improvements	2,655.61
N.N.D. Rates	158.36
Parish Contribution	750.00
Running Expenses	88.47
	<u>£4,293.76</u>
<u>o). Breakdown of Playing Fields Expenses</u>	
Caretaking	691.32
Copse Maintenance, Inspection	21,562.92
LM Playing Fields/Copse/Fenland Development	2,659.16
Dog Bins —V.W.FLD.C.	320.00
Grass Cutting/Weed Clearancefree Cutting etc.	3,430.90
Football Equipment/Line Marking/Rolling Pitch	199.50
Waste Removal	0.00
Inspection of Play Equipment	617.96
Litter Clearance	1,089.40
Playground Equipment - New	74,687.00
Playground Equipment — Repair/Renewal/Maintenance	658.00
Repair Fencing/Gates/seats/Dog Bins	4,886.83
D.D.A. Works	0.00
MUGA & Trim Trail Maintenance & Cleaning	108.65
Skatebowl Maintenance including Cleaning	152.11
	<u>£111,063.75</u>
<u>p). St. Lawrence Churchyard, North Hinksey, Expenses</u> Grass Cutting	<u>£352.00</u>
<u>q). North Hinksey Village Green Expenses</u> Grass Cutting	<u>£280.00</u>
<u>r). Remembrance Day (Section 137)</u>	
Hire of Band and Public Address System	225.00
Organisational Costs - Postage	63.00
	24.23
St. John Ambulance	71.00
Printing Service Sheets	50.00
Provision of Refreshments	40.00
Purchase of Wreaths	40.00
	<u>£473.23</u>