



**North Hinksey Parish Council**



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# **North Hinksey Parish Council**

## **Final Accounts**

**For the year ended 31<sup>st</sup> March 2018**

# **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 31<sup>st</sup> March 2018.

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Clerk to North Hinksey Parish Council,  
27, Long Close,  
Eynsham Road,  
Botley,  
Oxford  
OX2 9SG

12th April 2018

## North Hinksey Parish Council

### Income and Expenditure Account for the year ended 31st March 2018

	<u>£</u>	<u>2018</u>	<u>£</u>	<u>2017</u>	<u>£</u>
Precepts	79,865			78,040	
Bank Deposit Interest	177			88	
Insurance Claims	0			0	
Allotments - Rents	1,275			1,347	
- Grants	0			0	
Specific Grants	16,786			1,631	
Other Receipts	366			10	
			<u>98,469</u>		<u>81,116</u>
General Administration	40,858			37,111	
Section 137 Payments	6,277			1,304	
Other Grants	200			200	
Remembrance Day (Section 137)	448			553	
Best of Botley	0			0	
Allotments	1,602			2,350	
Highways	572			151	
NH Nature Reserve	640			682	
Pavilion	1,060			4,980	
Playing Fields	23,704			5,963	
Churchyard	693			603	
NH Village Green	306			306	
			<u>76,360</u>		<u>54,203</u>
<b><u>General Fund Summary</u></b>					
Balance B/fd. 1st April		<b>29,002</b>		<b>33,258</b>	
<b><u>ADD</u></b> Total Income		<b>98,469</b>		<b>81,116</b>	
		<b><u>127,471</u></b>		<b><u>114,374</u></b>	
<b><u>LESS</u></b> Total Expenditure		<b>-76,360</b>		<b>-54,203</b>	
Transfer to(-)/from Reserves/Provisions		<b><u>-19,345</u></b>		<b><u>-31,169</u></b>	
<b>Balance C/fwd. 31st March</b>		<b><u>31,766</u></b>		<b><u>29,002</u></b>	

**North Hinksey Parish Council**  
**Balance Sheet as at 31st March 2018**

	Ref.	<u>2018</u>		<u>2017</u>	
		£	£	£	£
<b>Current Assets</b>					
Debtors	5	13,818		1,988	
Payments in Advance	8	0		0	
Cash at Bank and in hand		<u>237,065</u>		<u>229,260</u>	
<b>Total Assets</b>			<b>250,883</b>		<b>231,248</b>
<b>Less Current Liabilities</b>					
Trade Creditors	6	-594		-3,068	
Receipts in Advance	7	<u>0</u>	<u>-594</u>	<u>0</u>	<u>-3,068</u>
<b>Total Assets less Current Liabilities</b>			<b><u>£250,289</u></b>		<b><u>£228,180</u></b>
<b>Represented by: -</b>					
General Fund			31,766		29,002
<u>Earmarked Provisions</u>					
Pension Provision			6,466		8,621
<u>Earmarked Reserves</u>					
Playing Fields and Pavilion Development Fund			112,897		102,897
Copse Management			3,000		2,000
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		4,435
Equipment/Internal Fittings - New Community Hall			64,235		53,735
Replacement Office Equipment/Furniture			<u>5,000</u>		<u>5,000</u>
			<b><u>£250,289</u></b>		<b><u>£228,180</u></b>

The above statement represents fairly the financial position of the authority as at 31st March 2018 and reflects Parish Council income and expenditure during the year.

Chairman

Responsible Finance Officer  
(Parish Clerk)

*AJ Stone* IP.F.A.

Date

Date

10/5/2018

**NORTH HINKSEY PARISH COUNCIL**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**

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:**

Presentation Projector	£ 225.96	
Projector Screen	£ 82.33	
Lockable Waste Bins (2)	£ 805.00	
Hose/Reel	£ 20.00	
Allotments Compost Bin	£ 30.00	
New Bus Shelter (Donated by Oxon CC)	<u>£6,031.31</u>	£7,194.60

**Disposals:**

Seagate External Drive	-£ 126.95	
Removal of Noticeboard (Residents Front Garden)	<u>-£ 100.00</u>	- £ 226.95

**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. 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 2018 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	£4,792.00
Signs	£1,496.00
Allotment Tanks and Bins	£ 130.00
Office Equipment	£2,688.69
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 1<sup>st</sup> June 2009 as the actual cost was not known. All other assets apart from bus shelters are based on actual cost. An independent management committee now runs 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 1<sup>st</sup> 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.

The value of the council's various notice boards (net of VAT), based on purchase price totals £4,792.00.

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 £13,818.24

Outstanding Allotment Rents	£ 276.00	
VVHDC – Grant Aid Consultants Fees – LMPF's	£8,850.00	
HM Revenue & Customs - VAT Refund	<u>£4,692.24</u>	<u>£13,818.24</u>



**NORTH HINKSEY PARISH COUNCIL  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018**

**6 CREDITORS**

At the end of the year creditors of £594.00 were outstanding as follows:

<u>Payee</u>	<u>£</u>	<u>Note</u>
HMRC – NHPC NI Contributions for Car Allowances	19.00	a
BDO Stoy Hayward- External/Arrow Accounting-Internal audit fee 2017/18	575.00	a
<b>TOTAL</b>	<b>£594.00</b>	

**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 1/6<sup>th</sup> of the Insurance Premium in the final accounts has been discontinued.

**9 SECTION 137 PAYMENTS**

The estimated number of electors is 4,400 (Electoral register in force at 16<sup>th</sup> March 2018), so the maximum spending under Section 137 of the Local Government Act 1972 for this Council in the year was £33,308, and the following payments were made:

<u>Payee - Grant Aid</u>	<u>Nature of Payment</u>	<u>£</u>
Botley Bridges	Grant	5,000.00
C. Sugden – NH Village Stream Clearance	Grant	594.00
North Hinksey Conservation Volunteers	Grant	160.00
Branches Young Peoples' Support Service	Grant	646.85
Botley Over 60's Luncheon Club	Grant	250.00
		<b>£6,276.85</b>

Remembrance Day Service: Expenditure of £447.80 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 £104.00 advertising for a replacement caretaker at the LM Pavilion and playing fields and £228.00 on the Annual Parish Newsletter and £173.00 on a Playing Fields/Youth Leisure Facilities Questionnaire.

**13 CONTINGENT LIABILITIES**

A child tripped in the children's play area and a personal injuries claim has been lodged with AON (our insurers) for compensation. Our insurance company is dealing with the claim and there is no known contingent liability for the council regarding the claim.

**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	102,897	10,000	0	112,897
Copse Management	2,000	1,000	0	3,000
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	4,435	0	0	4,435
New Community Hall	53,735	10,500	0	64,235
Replace Office Equip.	5,000	0	0	5,000
	<b>190,557</b>	<b>21,500</b>	<b>0</b>	<b>212,057</b>
Pension Fund	8,621	0	-2,155	6,466
	<b>199,178</b>	<b>21,500</b>	<b>-2,155</b>	<b>218,523</b>

**Net Movement 2017/2018 + £19,345**

The money held in the PF & Pavilion Fund will now be spent in 2019/2020, subject to the current consultation exercise and confirmation of funding including grant aid from VWHDC. The redevelopment of the Westway complex has finally started after years of planning consent delays. The new community hub and NHPC office should now be completed in September 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 2018

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

Receipts	As R & P A/C £	Adjustments	Adjustments	Notes	Income
		2016/2017 £	2017/2018 £		2017/2018 £
Precepts	79,865.00	0.00	0.00		79,865.00
Bank Interest	176.99	0.00	0.00		176.99
Insurance Claims	0.00	0.00	0.00		0.00
Allotments - Rents	1,019.00	-20.00	276.00		1,275.00
- Grants	0.00	0.00	0.00		0.00
Capital Receipts	0.00	0.00	0.00		0.00
VAT Refund	1,966.57	-1,966.57	0.00	g	0.00
Specific Grants - VWHDC	2,818.00	0.00	8,850.00		11,668.00
Oxon CC	5,118.64	0.00	0.00		5,118.64
<u>Other Receipts</u>					
Contributions - MAS	366.33	0.00	0.00		366.33
Other	0.00	0.00	0.00		0.00
<b>Total Receipts</b>	<b>£91,330.53</b>	<b>-£1,986.57</b>	<b>£9,126.00</b>		<b>£98,469.96</b>

Payments	As R & P A/C £	Adjustments	Adjustments	Notes	Expenditure
		2016/2017 £	2017/2018 £		2017/2018 £
General Administration	43,331.67	-3,068.00	594.00	a	40,857.67
Section 137 Grants	6,276.85	0.00	0.00	9	6,276.85
Other Grants	200.00	0.00	0.00	10	200.00
Remembrance Day (S137)	447.80	0.00	0.00	9	447.80
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	1,601.97	0.00	0.00	b	1,601.97
Highways	572.42	0.00	0.00	c	572.42
NH Nature Reserve	640.00	0.00	0.00	d	640.00
Pavilion	1,060.56	0.00	0.00		1,060.56
Playing Fields	23,703.78	0.00	0.00	e	23,703.78
Churchyard	693.00	0.00	0.00		693.00
Village Green	306.00	0.00	0.00	e	306.00
VAT on Payments	4,692.24	0.00	-4,692.24	g	0.00
<b>Total Payments</b>	<b>£83,526.29</b>	<b>-£3,068.00</b>	<b>-£4,098.24</b>		<b>£76,360.05</b>

**NORTH HINKSEY PARISH COUNCIL**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018**

**SUPPORTING WORKING PAPERS**

- a) External and Internal Audit fees for 2017/2018, estimated as £575.00 will be paid in 2018/2019 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 £594.00.
- 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 | 575.00                 | a    |
| <b>TOTAL</b>   | <b><u>£ 594.00</u></b> |      |
- 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 £4,692.24 remains to be re-imbursed for 2017/2018 and is shown in the balance sheet as a debtor.
- h) **Schedule of Debtors:**
- |   |                   |                   |
|---|-------------------|-------------------|
| Allotment Rents                             | £ 276.00          |                   |
| VWHDC – Grant Aid Consultants Fees – LMPF's | £ 8,850.00        |                   |
| HM Revenue & Customs - VAT refund 2017/2018 | <u>£ 4,692.24</u> | <u>£13,818.24</u> |
- i) **Payments in Advance:**  
The practice of apportioning 1/6<sup>th</sup> 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 2018**  
**ANALYSIS OF SPENDING**

<b>i). <u>Breakdown of General Administrative Expenses</u></b>	<b>£</b>
Clerks Salary	22,190.88
NHPC Employers NI	1,947.83
Employers Superannuation Scheme	4,699.34
Employees Discretionary Fund Refund	2,155.25
Administrative Support	0.00
Audit Fees	580.80
Car Mileage (Councillors and Clerk)	245.02
Computer/Broadband Costs etc.	462.24
Web Site Maintenance and Domain	315.00
Advertisements	104.00
Accountancy Software	116.00
Fuel, Heat and Light Contribution	545.00
Insurance	2,320.71
Legal Advice and Guidance	1,312.00
Specialist Local Government Advice	0.00
Newsletter/Questionnaires	401.00
Office Equipment	510.97
Paper, Stationery, Photocopy, Publications, Printing and Print Cartridges (incl. Councillors)	327.17
Postage and Telephones	777.20
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	657.46
Oxford Greenbelt Network	15.00
Oxon Playing Fields Association	70.00
Oxon Rural Community Council	70.00
Local Council Review	0.00
Society of Local Clerks	185.00
Training (Councillors and Clerk)	0.00
Operational Allowance	0.00
Parish Council Election	0.00
Misc. Expenses - Various	103.80
	<b><u>40,857.67</u></b>
<b>j). <u>Breakdown of Allotments Expenses</u></b>	
Administration including Postage	
Keys and Locks	56.00
Community Orchard	0.00
Maintenance and Improvement Works	315.50
Hedge and Tree Cutting	570.50
Grass and Weed Clearing	412.00
Gates and Fences	209.97
	38.00
	<b><u>£1,601.97</u></b>
<b>k). <u>Breakdown of Highways Expenses</u></b>	
Bus Shelter Cleaning	
Footpath Clearing and Grass Removal	127.42
Signs, Noticeboard and Street Furniture Refurbishment	445.00
Tree Surgery	0.00
	0.00
	<b><u>£572.42</u></b>
<b>l). <u>Best of Botley (Section 137)</u></b>	
Operational Expenses	<b><u>£0.00</u></b>

**NORTH HINKSEY PARISH COUNCIL**  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018**  
**ANALYSIS OF SPENDING (Cont.)**

<b>m). <u>North Hinksey Nature Reserve Expenses</u></b>	<b>£</b>
Maintenance and Improvements	0.00
Grass Cutting	310.50
Hedge Cutting	263.00
Plants	0.00
Pond Inspection	66.50
	<b>£640.00</b>
<b>n). <u>Breakdown of Pavilion Expenses</u></b>	
Caretaking	759.79
Electrical Testing	0.00
Insurance	0.00
Maintenance and Improvements (Includes Parish Contribution)	88.00
N.N.D. Rates	183.22
Running Expenses	29.55
	<b>£1,060.56</b>
<b>o). <u>Breakdown of Playing Fields Expenses</u></b>	
Caretaking	759.79
Car Park Maintenance (LM Lower Playing Field)	1,248.00
Copse Maintenance, Pond Inspection etc.	73.63
LM Playing Fields/Copse/Fenland Development	10,850.00
Dog Bins –V.W.H.D.C.	803.72
Grass Cutting/Weed Clearance/Tree Cutting etc.	2,085.07
Football Equipment/Line Marking/Rolling Pitch	0.00
Waste Removal	0.00
Inspection of Play Equipment	849.91
Litter Clearance including Purchase of Waste Bins	2,322.91
Playground Equipment - New	0.00
Playground Equipment – Repair/Renewal/Maintenance	4,086.22
Repair Fencing/Gates/Seats/Dog Bins/Signs	68.00
D.D.A. Works	0.00
MUGA & Trim Trail Maintenance & Cleaning	556.53
	<b>£23,703.78</b>
<b>p). <u>St. Lawrence Churchyard, North Hinksey, Expenses</u></b>	
Grass Cutting	<b>£693.00</b>
<b>q). <u>North Hinksey Village Green Expenses</u></b>	
Grass Cutting	<b>£306.00</b>
<b>r). <u>Remembrance Day (Section 137)</u></b>	
Hire of Band and Public Address System	280.00
Organisational Costs - Postage	44.80
St. John Ambulance	0.00
Printing Service Sheets	73.00
Provision of Refreshments	50.00
Purchase of Wreaths	0.00
Miscellaneous - Awards	0.00
	<b>£447.80</b>
<b>s). <u>Grants and Subscriptions</u></b>	
Section 137	6,276.85
Non - Section 137	200.00
	<b>£6,476.85</b>