

Humber, Ford & Stoke Prior Group Parish Council

Statement of Accounts 2013-14

Receipts and Payments Account Summary

Budget heading	Note	Year ending	
		31 March 2013 £	31 March 2014 £
INCOME			
Precept	1	3500.00	3704.00
Council Tax Support Grant	1	0	146.00
Advertising in Parish Pump	2	718.00	739.00
Wayleaves for poles & stays	3	0	2.76
Savings account interest	4	27.94	30.66
VAT reclaimed from previous year	5	166.63	220.35
General donations	6	96.00	135.23
Community Week fundraising	7	278.20	240.40
Lengthsman Scheme funding	8	0	2519.00
Neighbourhood Plan Grants	9	0	11437.00
Total Income		4786.77	19,174.40
EXPENDITURE (net of reclaimable VAT)			
A. Clerk			
Clerk's salary inc Lengthsman administration	10	1000.00	1750.00
Clerk's expenses	11	160.00	164.20
B. Admin (stationery, postage, copying etc)			
Petty cash (stationery, postage)	12	163.76	177.74
Photocopying charges	13		79.04
C. Insurance, audit, professional, etc			
Insurance	14	358.04	234.95
Internal and External audit fees	15	80.00	30.00
HALC subscription	16	218.20	239.84
CPRE subscription	17	30.00	30.00
Clerk's SLCC subscription	18	0	63.00
Information Commissioner fee	19	35.00	35.00
Parish Online fee	20	10.00	28.00
Miscellaneous/one-off professional fees	21	852.50	0
Website fees	22	0	50.00
D. Hire of halls for meetings			
	23	164.00	176.00
E. Parish Pump printing & postage			
	24	1171.16	1170.00
F. Training and development			
Books and training materials for Clerk	25	150.00	0
Conference fees	26	18.00	5.00
Training courses for Clerk & Councillors	27	25.00	25.00
G. Equipment			
Replacement/repair of Noticeboards	28	121.00	350.00
Replacement photocopier	29	0	175.00
H. Section 137 Grants & Donations			
Donations to charities	30	35.00	20.00
Jubilee mugs for children	30	96.00	0
I. Other Grants and donations			
Grants to community groups / village halls	31	100.00	240.00
J. Election costs			
	32	0	0
K. Lengthsman work			
	33	0	2276.50
L. Neighbourhood Development Plan			
	34	0	108.00
M. Reclaimable VAT paid on above			
	35	222.31	587.73
Total Expenditure		5009.97	8015.00
BALANCES BROUGHT FORWARD			
		4601.70	4378.50
SURPLUS (DEFICIT) IN YEAR			
	36	(223.20)	11,159.40
BALANCES CARRIED FORWARD			
		4378.50	15,537.90

Cash Balances as at 31 March 2014	£
Deposit account	3828.68
Current bank account	11708.08
Cash in hand	1.14
Total	15,537.90

Notes to receipts and payments account summary

1. The precept for 2013-14 was set at £3850. Because of the localisation of Council Tax Support arrangements, an element of this overall requirement was met through devolution of an element of the Council Tax Support Grant (£146) which by law has to be shown separately from the net precept of £3704 paid by local taxpayers.
2. Contribution rates for advertising in the Parish Pump remained unchanged.
3. The Council receives a small sum from Western Power for the stays on the un-registered land near Normans Lane. Because of the small sum, payment is now made every two years.
4. The Business 10-day notice account at Barclays paid interest at 0.8% for deposits under £50,000.
5. The Council can reclaim VAT on 'non-business activities' (broadly, the running and normal non-revenue generating activities of the Council) and also (provided specified limits are observed) VAT-exempt 'business' activities (eg charging for use of property). All expenditure is therefore stated as exclusive of reclaimable VAT, with reclaimable VAT paid as a separate item. Item 5 is not strictly net income, but a reimbursement of the reclaimable VAT paid out the previous year.
6. General Donations in 2012-13 were for the purchase of Jubilee Mugs. In 2013-14, £5.00 was towards an additional copy of *The Parish Guide* and £130.23 for contributions to copying costs.
7. Although Community Week funds are handled through the Council's accounts, the understanding is that the Community Week committee will determine the use for any surplus and therefore the net income /expenditure will be zero. The £240 raised in July 2014 was donated to the Village Halls (£120 each) – see item 31.
8. The Council joined the Minor Highways Maintenance Scheme (the Lengthsman Scheme) in July 2013, and received total devolved funding for this of £2519 at £110 per km of road. Up to 10% of this may be used for administration and contributed towards the Clerk's salary, leaving the remainder for Lengthsman work (see item 33).
9. Two grants (£7000 from government and £5137 from the Lottery) were awarded for the Neighbourhood Development Plan project work to be undertaken in 2014-15. £6300 of the former and all of the latter were paid into the Council's bank account during March 2014, so have to appear in the 2013-14 accounts.
10. The Council increased the Clerk's salary in 2012-13 to £1500 (including the £250 Lengthsman administrator fee), and voted an additional £250 back-increase in November 2013.
11. The Clerk claimed car-use expenses only, of 821 miles at 20p per mile fuel costs..
12. Stationery and postage is paid from a petty-cash float account.
13. A new photocopier maintenance/copying contract with BOSS was taken out in September 2013. The charges cover toner, servicing and labour/parts for metered copies between September 2013 and 31 March 2014.
14. A new insurance policy and premium was negotiated with Aon Ltd in June 2013, reducing the premium and increasing the Council's cover.
15. External Audit fees were zero in 2013-14 as the Council's turnover was less than £10,000. The internal auditor is paid an honorarium of £30.
16. The HALC subscription for 2013-14 increased because of withdrawal of Herefordshire Council support for HALC, but as HALC has now registered for VAT some of this can be reclaimed, and is included under item 35.
17. The CPRE subscription for local authorities is a voluntary amount, recommended at a minimum of £30 in 2013.
18. The Council pays the Clerk's membership subscription to the Society for Local Council Clerks (the professional body), as is permitted by HMRC rules. The 2012-13 subscription (£46) was included in the accounts for 2011-12.
19. The Information Commissioner fee is a statutory fee for the Council to register as a public body holding personal data.
20. Parish Online provides access for the Clerk and councillors to on-line local maps. The annual fee increased for the first time for several years in 2014 from £10 to £28, but additional functionality is provided.
21. In 2012-13 the Council paid £755 + VAT for the market valuation of The Lamb Inn from the Valuation Office Agency and £97.50 of the planning application fee for the car-park at Stoke Prior Village Hall.
22. The £50.00 hosting and initial development fee covered the setting-up of the pilot Council website, which is administered by the Chairman.
23. Village Halls hire costs were £6 per hour (£20 for a full Council meeting in the winter in Risbury). Hire costs for Neighbourhood Development Plan meetings are included separately under item 34.
24. A sum of £100 for each standard monthly edition was paid in advance to the Editor for all costs, rising to £110 from October 2013.
25. In 2012-13 this was for the Clerk's CiLCA qualification fee.
26. Most HALC and Council conferences are free.
27. HALC training courses are charged at £25 +VAT per person for an evening course. In 2013-14 only one councillor attended a training course.

28. Second-hand noticeboards were purchased in 2012-13 for £121 and installed by a local joiner in 2013-14 for £350.
29. A refurbished second-hand photocopier with additional functionality was purchased from BOSS in September 2013 to replace the previous unreliable copier, and a per-copy copying/maintenance contract taken out (see item 13).
30. Under the Local Government Act 1972 s.137, a local council has the power to spend a limited amount on anything of benefit to some or all of their area or inhabitants, provided there is no other specific power for that activity. The limit was £6.98 per elector in 2013-14. The Council is required to keep a separate account of the amount spent using this power. In 2013-14 the usual donation of £20 to the Royal British Legion was made under this heading.
31. See note 7 above.
32. No bye-elections were called in 2012-13 or 2013-14, so no election costs were incurred.
33. See note 8 above. The Lengthsman (Richard Mills Farm Services Ltd) undertook minor highways maintenance work at the request of the Council, within the budget of the devolved funding from Herefordshire Council.
34. A small budget for starting the Neighbourhood Development Plan was set for 2013-14, and £108 from this spent on hiring the village halls for committee meetings to get the project through the set-up Stages 1 and 2. All expenditure on the substantial work on the Plan (Stages 3-6) will be in 2014-15, funded mainly from the grants obtained (see item 9 above).
35. See item 5 above. The large increase in VAT paid in 2013-14 is due to commencing the Lengthsman Scheme, as the Lengthsman charges VAT, which is not covered by the devolved funding for the Scheme. This will be reclaimed in 2014-15.
36. The surplus for 2013-14 is a result of the £11,437 grants for the Neighbourhood Development Plan being paid to the Council in March 2014: these funds will be spent on the Plan in 2014-15.

Register of Fixed Assets

Fixed Assets held at 31 March 2014						
Asset	Location	Notes	Date acquired	Purchase Price (Book value) (£)	Estimated current value (£)	Estimated replacement cost (£)
Bus shelter	Risbury Cross	built locally	unknown	0.00	50.00	1000.00
Noticeboard	Humber Close		unknown	0.00	0.00	250.00
Noticeboard	Risbury bus shelter	donated	01/09/2012	0.00	10.00	120.00
Noticeboard	Risbury Village Hall	bought second-hand	22/11/2012	25.00	20.00	450.00
Noticeboard	Stoke Prior Post Office	bought second-hand	22/11/2012	25.00	20.00	450.00
Waste bin	Risbury bus shelter		23/11/2005	114.29	40.00	180.00
Waste bin	Stoke Prior Village Hall		23/11/2005	114.29	40.00	180.00
Photocopier	Clerk's home		03/12/2008	175.00	165.00	200.00
Filing cupboard	Clerk's home		30/11/2007	158.28	50.00	150.00
Bench	The Lamb Inn, Stoke Prior	On highway	21/07/2008	273.58	175.00	400.00
Bench	Stoke Prior Lane, near School	On highway	21/07/2008	273.58	175.00	400.00
Bench	St Luke's Church, Stoke Prior	On Church land	21/07/2008	273.58	175.00	400.00
Bench	Ford Chapel	On Church land	21/07/2008	273.58	175.00	400.00
Bench	Verge outside Bank Cottage, Stoke Prior	On private land	21/07/2008	273.58	175.00	400.00
Bench	Humber Woodland of Remembrance	On private land	21/07/2008	273.58	175.00	400.00
Bench	Risbury Village Hall	On Village Hall land	21/07/2008	273.58	175.00	400.00
Bench	Bowley Lane/Blacksmiths Lane junction	On highway	21/07/2008	273.58	175.00	400.00
Bench	Humber Close, children's play area	On private land	21/07/2008	273.58	175.00	400.00
			TOTAL:	3074.08	1970.00	6580.00

Internal controls and statement by Responsible Financial Officer

The accounting systems and internal controls operated by the Responsible Financial Officer were reviewed by the Council's standing Finance Working Group in November 2013.

The above statement has been prepared from the Council's cashbooks and records of receipts and payments, and is a true statement of the Council's receipts, payments and fixed assets for the year ending 31 March 2014.

Philip J Brown
Responsible Financial Officer
3 May 2014

Statement from Internal Auditor

The above Statement of Accounts has been prepared on the correct basis of receipts and payments, agrees with the cashbooks, and is supported by an adequate audit trail from underlying records including records of debtors and creditors where appropriate.

Christine Lawley
Honorary Internal Auditor
3 May 2014