

Humber, Ford & Stoke Prior Group Parish Council

Statement of Accounts 2018-19

Receipts and Payments Account Summary

Budget heading	Note	Year ending	
		31 March 2018 £	31 March 2019 £
RECEIPTS			
Precept	1	8484.00	9989.00
Council Tax Support Grant	1	0	0
Advertising in Parish Pump	2	736.00	558.00
Wayleaves for poles & stays	3	3.06	0
Savings account interest	4	2.55	9.02
VAT reclaimed from previous year	5	904.32	840.25
Grants and donations	6	0	524.99
Community Week fundraising	7	221.45	204.00
Lengthsman Scheme funding	8	1486.30	100.00
Total Receipts		11837.68	12225.26
PAYMENTS (net of reclaimable VAT)			
A. Clerk			
Clerk's salary	9	3330.00	3660.00
Clerk's expenses	10	268.40	224.00
B. Admin (stationery, postage, copying etc)			0
Stationery, postage	11	112.33	132.31
General photocopying charges	12	75.29	107.94
C. Insurance, audit, professional, etc			0
Insurance	13	238.64	167.44
Internal and External audit fees	14	250.00	150.00
HALC subscriptions	15	399.44	428.58
CPRE subscription	16	36.00	36.00
Clerk's subscriptions	17	114.00	89.00
Information Commissioner and DP adviser fees	18	35.00	110.00
Parish Online fee	19	15.00	30.00
Website and IT support fees	20	290.00	139.17
D. Hire of halls for meetings	21	204.00	261.00
E. Parish Pump printing & postage	22	1210.00	1210.00
F. Training and development			0
Books and training materials	23	0	107.99
Conference fees	24	0	0
Training courses for Clerk & Councillors	25	130.00	0
G. Maintenance and equipment	26	321.00	675.81
H/I. Grants and donations	27	30.00	30.00
J Election costs	28	0	0
K. Lengthsman work			0
Minor Highways maintenance	29	1700.00	1465.00
PROW maintenance	30	550.00	1084.62
L. Special projects	31	0	192.00
M. Community Week costs	32	150.00	0
N. Reclaimable VAT paid on above	33	840.25	896.62
Total Payments		10299.35	11197.48
BALANCES BROUGHT FORWARD		5753.89	7292.22
SURPLUS (DEFICIT) IN YEAR		1538.33	1027.78
BALANCES CARRIED FORWARD		7292.22	8320.00

Cash Balances as at 31 March 2019	£
Current bank account	3789.21
Deposit account	4525.77
Cash in hand	5.02
Total	8320.00

Debtors and Creditors as at 31 March 2019	Debtors	Creditors	
	£	(£)	£
Totals	0	(0)	
Balance of debtors and creditors			0

Notes to receipts and payments account summary

1. Any element of the Council Tax Support Grant (CTSG) devolved to local councils has to be shown separately from the net precept paid by local taxpayers. In 2018-19 Herefordshire Council did not devolve any element of the CTSG.
2. Contribution rates for advertising in the Parish Pump remained unchanged at £36 p.a. Amounts collected vary year by year as invoices are issued for the calendar year and some payments are received late.
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 pays interest at 0.2%.
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. A grant of £524.99 was received through HALC for the purchase of a laptop to assist with compliance with the Transparency Regulations. No general donations were received in 2018-18.
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. The surplus of £204.00 is retained towards the costs of future events.
8. Under the Lengthsman Scheme the Council now invoices Herefordshire Council *in arrears* for approved work, up to the agreed maximum devolved funding. The £100 income relates to work undertaken in 2017-18.
9. The Council increased the Clerk's salary in 2018-19 to £3660.
10. The Clerk claimed car-use expenses only, of 560 miles at 40p per mile..
11. Most stationery and postage is paid from a petty-cash float account.
12. The Council has a photocopier maintenance/copying contract with BOSS. The charges cover toner, servicing and labour/parts.
13. The Council changed insurers to Zurich Municipal in June 2018, resulting in a reduction of the premium for similar or enhanced cover.
14. The Council declared itself exempt from external audit under the new audit regulations (having turnover of less than £25,000), so there were no external audit fees. HALC were the Council's Internal Auditors at a fee of £150.
15. HALC subscriptions are now payable in advance for the financial year.
16. The CPRE subscription for local authorities is a voluntary amount but has been £36 since 2014.
17. In 2017-18 the Council paid the Clerk's membership subscriptions to the Society for Local Council Clerks (the professional body) and the Association of Local Council Clerks, as is permitted by HMRC rules. In 2019-19 the Clerk elected not to join ALCC, resulting in a reduction in these costs.
18. The Information Commissioner fee is a statutory fee for the Council to register as a public body holding personal data. With the introduction of the General Data Protection Regulation provisions in the Data Protection Act 2018, the Council – whilst not required to appoint a Data Protection Officer, appointed a Data Protection Adviser to undertake a GDPR-compliance audit, advise on data protection issues and handle any data breach concerns.
19. Parish Online provides access for the Clerk and councillors to on-line local maps. The subscription rate reduced temporarily in 2017-18.
20. Website hosting fees for 2016-17 and 2017-18 were invoiced in 2017-18. Hosting fees for 2018-19 have not been invoiced, but there were fees of £139.17 for professional assistance with setting up the new laptop and for anti-virus software subscription.
21. Village Halls hire costs were £6 per hour until March 2018 when they increased to £9.
22. A sum of £110 for each standard monthly edition was paid in advance to the Editor for all costs.
23. An updated copy of the standard legal reference work for the Clerk was purchased in 2018-19.
24. Most local conferences are free.
25. HALC training courses are charged at £30 +VAT per person for an evening course and £100 for a full-day course.
26. In 2018-19 £321 was spent on installing a public access defibrillator at Risbury Village Hall. In 2018-19, £470.83 was spent on a laptop for the Clerk (from a grant – see item 6), £154.98 on two salt-grit bins, and £50 on renewing Neighbourhood Watch signage around the parishes.
27. In 2017-18 and 2018-19 a donation of £30 was made, under the General Power of Competence, to the Royal British Legion.

28. There were no elections in 2017-18 or 2018-19.
29. See note 8 above. The Lengthsman (DC Gardening Services) undertook minor highways maintenance work at the request of the Council.
30. See note 8 above. The Lengthsman undertook maintenance on Public Rights of Way at the request of the Council.
31. In 2018-19 this was supporting the introduction of physical activity classes for residents.
32. There were no Community Week costs for 2018.
33. See item 5 above.

Register of Fixed Assets as at 31 March 2019

Asset	Location	Notes	Date acquired	Purchase Price (Book value) (£)	Estimated current value (£)	Estimated replacement cost (£)
Bus shelter	Risbury Cross	built locally	unknown	1.00	50.00	1500.00
Noticeboard	Humber Close		unknown	1.00	0.00	250.00
Noticeboard	Risbury bus shelter	donated	01/09/2012	1.00	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	20.00	180.00
Waste bin	Stoke Prior Village Hall		23/11/2005	114.29	20.00	180.00
Photocopier	Clerk's home		03/12/2008	175.00	120.00	250.00
Filing cupboard	Clerk's home		30/11/2007	158.28	30.00	180.00
Bench	The Lamb Inn, Stoke Prior	On highway	21/07/2008	273.58	150.00	450.00
Bench	Stoke Prior Lane, near School	On highway	21/07/2008	273.58	150.00	450.00
Bench	St Luke's Church, Stoke Prior	On Church land	21/07/2008	273.58	150.00	450.00
Bench	Ford Chapel	On Church land	21/07/2008	273.58	150.00	450.00
Bench	Verge outside Bank Cottage, Stoke Prior	On private land	21/07/2008	273.58	150.00	450.00
Bench	Humber Woodland of Remembrance	On private land	21/07/2008	273.58	150.00	450.00
Bench	Risbury Village Hall	On Village Hall land	21/07/2008	273.58	150.00	450.00
Bench	Bowley Lane/Blacksmiths Lane junction	On highway	21/07/2008	273.58	150.00	450.00
Bench	Humber Close, children's play area	On private land	21/07/2008	273.58	150.00	450.00
Salt-grit bin	Marston Cottages, U94009	On verge	14/01/2015	59.95	30.00	80.00
Salt-grit bin	Upper House Farm, C1113	On verge	14/01/2015	59.95	30.00	80.00
Queen 90th commemorative medal	Cash box	Free sample	29/02/2016	1.00	2.00	2.00
Defibrillator and SADS cabinet	Risbury Village Hall		16/11/2016	500.00	500.00	750.00
K6 telephone kiosk	Risbury Cross	Adopted from BT	11/11/2017	1.00	1500.00	1500.00
Salt-grit bin	School Hill, Risbury C1110	On verge	23/10/2018	77.49	60.00	80.00
Salt-grit bin	Near SP27 entrance C1110	On verge	23/10/2018	77.49	60.00	80.00
Lenovo Laptop computer	Clerk's home		16/01/2019	470.83	400.00	500.00
			TOTAL:	4324.79	1700.00	10682.00

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 2018, with no changes recommended.

Revised Financial Regulations in line with NALC recommendations were approved by the Council in May 2016. These are reviewed at each Annual Meeting; they were last reviewed in May 2018 with no amendments proposed (Minute 58/18).

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 2019.

Philip J Brown
Responsible Financial Officer
3 April 2019