

*Hempnall Parish Council Accounts*

*For the year ending 31st March 2010*



QUALITY  
PARISH  
COUNCIL

**HEMPNALL PARISH COUNCIL**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2010**

| <u>31st March</u><br><u>2009</u><br>£ |                                      | <u>Notes</u> | <u>31st March</u><br><u>2010</u><br>£ |
|---------------------------------------|--------------------------------------|--------------|---------------------------------------|
|                                       | <b>INCOME</b>                        |              |                                       |
| 10,230.00                             | Precept                              |              | 17,900.00                             |
| 585.77                                | Interest on investments              |              | 165.44                                |
| 400.00                                | Recycling receipts                   |              | 400.00                                |
| -                                     | Donation                             |              | -                                     |
| 100.00                                | Land rent                            | 7            | 100.00                                |
| -                                     | Agency Services Reimbursed           |              | -                                     |
| -                                     | Loans taken out                      |              | -                                     |
| -                                     | Capital receipts                     | 1b           | -                                     |
| 1,290.04                              | Playingfield Users Assn. Income      | 6            | 1,319.12                              |
| <u>12,605.81</u>                      | <b>TOTAL INCOME</b>                  |              | <u>19,884.56</u>                      |
|                                       | <b>EXPENDITURE</b>                   |              |                                       |
| 1,431.93                              | General administration               |              | 1,287.34                              |
| 3,003.56                              | Wages                                |              | 3,095.30                              |
| 2,351.94                              | Grass Cutting                        |              | 2,436.79                              |
| 823.50                                | Village improvements                 |              | 720.00                                |
| 472.63                                | Capital spending                     | 1a           | 268.00                                |
| 244.27                                | Street lighting                      |              | 253.32                                |
| 311.97                                | Annual subscriptions & donations     |              | 352.39                                |
| 500.00                                | Litter Clearance                     |              | 525.00                                |
| 1,313.84                              | Playground Maintenance               |              | 479.30                                |
| 125.00                                | Churchyard Maintenance               |              | 125.00                                |
| 124.66                                | Dog Bins                             |              | 299.96                                |
| -                                     | Agency services                      |              | -                                     |
| 125.00                                | S137 payments                        | 8            | -                                     |
| -                                     | Provision for bad & doubtful debts   |              | -                                     |
| -                                     | Interest on long term debts          |              | -                                     |
| 1,435.96                              | Wind Turbine Public Inquiry Costs    |              | 14,296.80                             |
| 1,549.80                              | Playingfield Users Assn. Expenditure | 6            | 1,578.42                              |
| <u>13,814.06</u>                      | <b>TOTAL EXPENDITURE</b>             |              | <u>25,717.62</u>                      |
|                                       | <b>GENERAL FUND</b>                  |              |                                       |
| 14,542.94                             | General fund at beginning of year    |              | 14,067.08                             |
| 12,605.81                             | Add total income                     |              | 19,884.56                             |
| <u>(13,814.06)</u>                    | less total expenditure               |              | <u>(25,717.62)</u>                    |
| <u>(1,208.25)</u>                     | Surplus/(Deficit)                    |              | <u>(5,833.06)</u>                     |
| 13,334.69                             | General fund at end of year          |              | 8,234.02                              |
| 472.63                                | Transfers from Capital Fund          |              | 268.00                                |
| 259.76                                | Transfers from Earmarked Funds       |              | 259.30                                |
| -                                     | Transfers to Earmarked Funds         |              | -                                     |
| <u>14,067.08</u>                      | Balance at 31st March 2010           |              | <u>8,761.32</u>                       |



**HEMPNALL PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2010**  
**SUPPORTING NOTES**

**1. ASSETS**

a) During the year the following assets were purchased at the cost shown:

|                                   | <b>Cost £</b> |
|-----------------------------------|---------------|
| Restriction sign on Playing Field | 168.00        |
| Metal Dog Bin                     | 100.00        |
|                                   | <u>268.00</u> |

b) During the year the following assets were disposed of for the amount shown:

|                             | <b>Receipt £</b> |
|-----------------------------|------------------|
| Plastic Dog Bin - vanalised | -                |
|                             | <u>-</u>         |

c) The following assets were held at the year end

|  | <b>Year</b> | <b>Value £</b>   |
|--|-------------|------------------|
| <b>COMMUNITY ASSETS</b>                  |             |                  |
| Recreation ground                        |             | -                |
| Children's play equipment                |             | -                |
| Two bus shelters                         |             | -                |
| War memorial                             |             | -                |
| Basketball Court & Net                   | 99/00       | 537.01           |
| Storage Container on Playing field       | 01/02       | 212.00           |
| Four salt bins                           |             | 523.13           |
| Recycled seat                            |             | 140.00           |
| Tractor drawn ribbed roller              |             | 100.00           |
| Tractor drawn chain harrow               |             | 100.00           |
| Seat - play area                         |             | 94.50            |
| Village hall car park litter bin         | 99/00       | 50.00            |
| Filing Cabinet                           |             | ?                |
| Parish Seal                              |             | ?                |
| Notice Board                             |             | 426.00           |
| Garage No1                               |             | -                |
| Wooden Bench on Playing field            | 03/4        | 402.38           |
| Streetlights                             | 04/05       | 1,716.00         |
| Youth Shelter                            | 05/06       | 5,045.00         |
| Dog Bin - The Street                     | 05/06       | 117.25           |
| Streetlights                             | 05/06       | 3,606.00         |
| 4 x Children's Spring play items         | 06/07       | 2,735.40         |
| Threeway Chain harrow                    | 06/07       | 189.41           |
| Table/bench in play area                 | 07/08/09    | 660.00           |
| Steel Container for Playing Field        | 07/08       | 700.00           |
| Dog Bin - Swan Meadow footpath           | 08/09       | 132.20           |
| Laptop computer                          | 08/09       | 330.43           |
| Resriction sign on playing field         | 09/10       | 168.00           |
| Metal Dog Bin - Village Hall Car Park    | 09/10       | 100.00           |
|  |             | <u>17,816.71</u> |
| <b>OTHER FIXED ASSETS</b>                |             |                  |
| Land at Hugmore Corner                   |             | -                |
| Piece of land at Lower Farm - rented out |             | <u>10.00</u>     |

The basis of valuation of the assets is historical cost where known with the exception of the land & buildings which are valued at Nil.

**HEMPNALL PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2010**  
**SUPPORTING NOTES**

**2. LEASES**

The Council did not have any commitments under leases at the year end.

**3. BORROWINGS**

The Council did not have any borrowings at the year end.

**4. DEBTS OUTSTANDING**

The only debt outstanding at the year end related to V.A.T. reclaimable which was between 1 and 3 months old.

**5. CAPITAL RESERVES**

|   | £                      |
|---|------------------------|
| Movements on capital reserve :                  |                        |
| Opening balance                                 | 4,143.71               |
| Capital receipts in the year                    | -                      |
| Less amount used to finance capital expenditure | <u>(268.00)</u>        |
| Balance at year end                             | <u><u>3,875.71</u></u> |

The capital reserve represents the amount of money available within the Council's fund balance that can only be used to finance capital expenditure.

**6. EARMARKED RESERVES**

Earmarked reserves represent the amount of money within the Council's fund balance that has been set aside for specific purposes.

|                                      | JAWG               | Playing field<br>Users<br>Association |
|--------------------------------------|--------------------|---------------------------------------|
|                                      | £                  | £                                     |
| Movements on the Earmarked Reserve   |                    |                                       |
| Opening Balance                      | -                  | 2,415.83                              |
| Increase in reserve in the year      | 14,296.80          | 1,319.12                              |
| Less amount utilised within the year | <u>(14,296.80)</u> | <u>(1,578.42)</u>                     |
| Balance at the year end              | <u><u>-</u></u>    | <u><u>2,156.53</u></u>                |

The Playing field Users Association earmarked reserve is used to maintain and administer Hempnall playing field in the best interests of the parish of Hempnall.

The JAWG earmarked reserve relates to funds set aside for use by the Joint Advisory Working Group formed as an advisory committee by Hempnall and Saxlingham Nethergate Parish Councils in respect of the wind turbine planning inquiry in Hempnall. At the year end Hempnall Parish Council had committed a further £2,000 to be funded from the 2010/11 precept.

**HEMPNALL PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2010**  
**SUPPORTING NOTES**

**7. TENANCIES**

During the year the following tenancies were held :

***Council as Landlord :***

| <b>Tenant</b>   | <b>Property</b>    |               | <b>Rent p.a.<br/>£</b> |
|-----------------|--------------------|---------------|------------------------|
| Mr. John Godard | Land at Lower Farm | Non Repairing | <u><u>100.00</u></u>   |

***Council as tenant :***

The Council held no tenancies during the year.

**8. S137 PAYMENTS**

Section 137 of the Local Government Act 1972 enables Parish Councils to spend up to the product of £6.15 per head of electorate for the benefit of people in the area on activities or projects not specifically authorised by other powers.

The limit for this Council in the year ended 31st March 2010 was £6359 and payments were made as follows:

| <b>Payee</b> | <b>Nature of payment</b> | <b>£</b>        |
|--------------|--------------------------|-----------------|
|              |                          | Nil             |
|              |                          | <u><u>-</u></u> |

**9. AGENCY WORK**

During the year the Council did not undertake any agency work on behalf of other authorities.

**10. ADVERTISING AND PUBLICITY**

The following costs for advertising and publicity were incurred during the year :

|                             | <b>£</b>            |
|-----------------------------|---------------------|
| Recruitment advertising     | -                   |
| Other advertising           | -                   |
| Publicity - Parish magazine | 35.00               |
|                             | <u><u>35.00</u></u> |

**HEMPNALL PARISH COUNCIL**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2010**  
**SUPPORTING NOTES**

**11. CONTINGENT LIABILITIES**

The Council is not aware of any contingent liabilities that exist at the year end and consequently no provision has been made.

**12 PENSIONS**

The Council does not operate or contribute to any pension schemes.

**13. TRUST FUNDS**

The Council acted as custodian trustee of £1000.00 deposited with it by the Hempnall Tug-o-war club in 1984 and £400 by the Cricket Club in 2007. The annual interest earned on these amounts can be and is used for the purposes of the Playing field Users Association. The capital of £1,400.00 is held for the benefit of the clubs should they recommence in Hempnall. The trust funds have been separately constituted. The Audit opinion does not cover these funds and the capital of the funds has not been shown in the Council's financial statements for the year ended 31st March 2010

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G Moulton  
Chairman  
26th May 2010

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I Nelson F.C.A. C.L.C.A.  
Responsible Financial Officer  
26th May 2010