

Marchwood Parish Council

Annual Return Statement of Accounts

	2011/12 This Year £ **	2012/13 This Year £
	Restated	
1 Balances brought forward	308175	303980
2 (+) Annual Precept	206368	206396
3 (+) Total other receipts	13665	114959
4 (-) Staff costs	-144903	-143631
(-) Loan interest/capital		
5 repayments	0	0
6 (-) Total other payments	-79325	-178608
7 (=) Balances carried forward	303980	303096
8 Total Cash & Investments	305240	300136
9 Total Fixed Assets **	676452	778004
10 Total Borrowings	0	0

Reconciliation of Boxes 7 and 8

Box 8 as above	305240	300136
Add: Debtors	3641	17892
Deduct: Creditors	-4901	-14932
Box 7 as above	303980	303096

Prepared for Marchwood Parish Council by:
Accounting Solutions
from DCK Beavers Ltd

17:00
11/05/2013

2013 F-5

Marchwood Parish Council

Financial Statements

For the year ended 31 March 2013

Marchwood Parish Council

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31 March 2013

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Marchwood Parish Council

Council Information

31 March 2013

(Information current at 20th May 2013)

Chairman

Cllr Mrs A. Hoare

Councillors

Mr F. White (Vice Chairman)

Cllr K. Elcoate

Cllr Ms B. Golden

Cllr D. Hindle

Cllr B. Jackson

Cllr K. Petty

Cllr R. Rowlands

Cllr Mrs J. Saxby

Mr M. Saxby

Cllr R. Vango-Fisher

Clerk to the Council

Mrs M. Wathen CiLCA

Responsible Financial Officer (R.F.O.)

Mr S. Daly AAT

Auditors

BDO LLP

Arcadia House

Maritime Walk

Arcadia Village

Southampton

SO14 3TL

Internal Auditors

Auditing Solutions Limited

Clackerbrook Farm

46 The Common

Bromham

Chippenham

Wiltshire

SN15 2JJ

Marchwood Parish Council
Statement of Accounting Policies
31 March 2013

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

land, operational properties and other operational assets are reported in notes to the accounts at cost or earliest available valuation, except that certain community assets are the subject of restrictive covenants as to their use and / or future disposal.

Such assets are therefore considered to have no appreciable realisable value and are included at a nominal value only.

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

Leases

The council is not required by the Guide to incorporate Hire Purchase and/or Finance Lease obligations in its Balance Sheet. Details are shown at note 11

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 12

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation was due at 31st March 2013 and any change in contribution rates as a result of that valuation will take effect from 1st April 2014.

Marchwood Parish Council
Income and Expenditure Account
31 March 2013

	Notes	2013 £	2012 £
INCOME			
Precept on District Council		206,396	206,368
Loan & Capital Receipts		105,413	-
Interest and Investment Income	1	1,672	829
Lloyd Recreation Ground		2,027	1,659
Amenities		-	6,750
Establishment/General Administration		350	268
Village News		4,645	4,159
Jubilee Celebrations		852	-
		321,355	220,033
 EXPENDITURE			
Establishment/General Administration		177,542	179,034
Election Expenses		-	2,729
S137 Expenditure	3	716	758
Capital Expenditure	7	101,552	-
Operational Expenditure:			
Lloyd Recreation Ground		6,683	4,547
Amenities		13,063	2,851
Youth and Community		3,861	14,103
Roads Street Furniture etc		2,173	1,677
Vehicles		6,534	13,370
Grants and Donations		1,352	400
Village News		4,960	4,760
Jubilee Celebrations		3,698	-
Traffic Calming		104	-
		322,238	224,229
 General Fund			
Balance at 01 April 2012		80,149	76,121
Add: Total Income		321,355	220,033
		401,504	296,154
Deduct: Total Expenditure		322,238	224,229
		79,266	71,925
Transfer from Earmarked Reserves	12	14,505	8,224
General Reserve Balance at 31 March 2013		93,771	80,149

The notes on pages 7 to 11 form part of these statements.

Marchwood Parish Council

Balance Sheet

31 March 2013

	Notes	2013 £	2013 £	2012 £
Current Assets				
Debtors and prepayments	8	17,892		3,641
Investments		51,708		50,912
Cash at bank and in hand		<u>248,428</u>		<u>254,327</u>
		318,028		308,880
Current Liabilities				
Creditors and income in advance	10	<u>(14,932)</u>		<u>(4,901)</u>
Net Current Assets			303,096	303,979
Total Assets Less Current Liabilities			303,096	303,979
Total Assets Less Liabilities			<u>303,096</u>	<u>303,979</u>
Capital and Reserves				
Earmarked Reserves	12		209,325	223,830
General Reserve			93,771	80,149
			<u>303,096</u>	<u>303,979</u>

Signed:
Cllr Mrs A. Hoare
Chairman

.....
Mr S. Daly AAT
Responsible Financial Officer

Date:

.....

The notes on pages 7 to 11 form part of these statements.

Marchwood Parish Council

Notes to the Accounts

31 March 2013

1 Interest and Investment Income

	2013	2012
	£	£
Interest Income - General Funds	1,672	829
	<u>1,672</u>	<u>829</u>

2 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

3 S.137 Expenditure

Section 137 of the Local Government Act 1972 (as amended) enables the council to spend up to the product of £6.80 (year ended 31 March 2012 - £6.44) per head on the electoral roll in any one year for the benefit of people in its area on activities or projects not specifically authorised by other powers.

Expenditure was incurred for the following purposes:

Marchwood Twinning Association	-	150
Marchwood Traders Association	-	200
Marchwood Solid Silver Club	200	100
Waterside Heritage	200	100
Oakhaven Hospice Trust	-	100
New Forest Disability Service	100	-
Age Concern	216	108
	<u>716</u>	<u>758</u>

It should be noted that grants to bodies such as the Citizen's Advice Bureau are made under other specific legal powers and so are not included in the above figures.

4 Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a. £	Repairing / Non-Repairing
Marchwood Community Association	Land of Village Hall	Nil	N/A
Marchwood Scouts	Land of Scout Hut	350	N/A

Council as tenant

Landlord	Property	Rent p.a. £	Repairing / Non-Repairing
Marchwood Community Association	Offices Marchwood Village Hall	7,900	Non-repairing
New Forest District Council	Village Centre Public Open Space	Nil	N/A

Marchwood Parish Council

Notes to the Accounts

31 March 2013

5 Pensions

For the year of account the council's contributions equal 13.10% of employees' pensionable pay. These contributions will remain at 13.10% in future years which will provide adequately for known liabilities.

Approved by: Hewitt Bacon & Woodrow
(Actuaries to the Pensions Fund)

6 Fixed Assets

	2013	2012
	£	£
	Value	Value
At 31 March the following assets were held:		
<u>Freehold Land and Buildings</u>		
All Weather Courts - Lloyd Recreation Ground	73,000	73,000
Pavilion - Lloyd Recreation Ground	307,913	211,000
Skate park	62,212	62,212
Portabuild at Lloyds Rec Ground	73,399	73,399
	<u>516,524</u>	<u>419,611</u>
<u>Vehicles and Equipment</u>		
Play Equipment - Ad Quay	18,045	18,045
Play Equipment Lloyds Rec	13,524	13,524
Office Furniture & Equipment	9,640	9,640
Pavilion Contents	2,000	2,000
Pavilion (Youth Club) Furniture & Equipment	4,639	-
Laptop & Projector	1,000	1,000
Container (green)	5,000	5,000
Nissan Pickup HJ 05 VVN	10,000	10,000
Nissan Pickup H5 58 ATU	10,385	10,385
Kubota Tractor HF 58 ATU	6,450	6,450
Grasscutters (2)	21,542	21,542
Other Grounds Maintenance Equipment	5,100	5,100
Diesel Storage Tank	350	350
Goalposts	2,563	2,563
Nets and Posts	5,000	5,000
Trim Trail	3,200	3,200
Trailers (2)	69,994	69,994
Under 12s Play Equipment	8,995	8,995
Over 12s Fitness Equipment		
	<u>197,427</u>	<u>192,788</u>

Marchwood Parish Council

Notes to the Accounts

31 March 2013

6 Fixed Assets (cont'd)

Infrastructure Assets

Public Seats (16)	6,002	6,002
Gates & Fences	11,582	11,582
Perimeter Fence Skateboard Park	4,790	4,790
Workshop Fence	2,407	2,407
Litter & Dog Bins	8,859	8,859
Noticeboards (6)	3,544	3,544
Information Boards	1,284	1,284
Bridge at Oaklands	10,000	10,000
Triple Notice Board	1,081	1,081
	<u>49,549</u>	<u>49,549</u>

Community Assets

War Memorial	14,000	14,000
Village Centre Public Open Space	1	1
Oaklands Park Public Open Space	1	1
Land of Village Hall	1	1
Lloyd Recreation Ground	1	1
Chairman's Badge	500	500
	<u>14,504</u>	<u>14,504</u>
	<u>778,004</u>	<u>676,452</u>

The basis of valuation of the above assets is set out in the Statement of Accounting Policies.

7 Fixed Assets - Additions and Disposals

	2013	2012
	£	£
	Cost	Cost
During the year the following assets were purchased:		
Operational Land and Buildings	96,913	-
Vehicles and Equipment	4,639	-
Infrastructure Assets	-	-
Community Assets	-	-
	<u>101,552</u>	<u>-</u>

No assets were disposed of during the year.

Marchwood Parish Council

Notes to the Accounts

31 March 2013

8 Debtors

	2013	2012
	£	£
Trade Debtors	1,560	208
VAT Recoverable	14,440	2,003
Prepayments	1,145	1,430
Accrued Interest Income	747	-
	<u>17,892</u>	<u>3,641</u>

9 Debtors Analysis

The age of the Trade Debtors as shown in Note 8 can be summarised as follows:

	2013 No.	2013 Value £	2012 No.	2012 Value £
Less than 3 months old	12	1,385	6	208
Between 3 and 6 months old	1	45	-	-
Between 6 and 12 months old	2	130	-	-
Over 12 months old	-	-	-	-
	<u>15</u>	<u>1,560</u>	<u>6</u>	<u>208</u>

10 Creditors and Accrued Expenses

	2013	2012
	£	£
Trade Creditors	1,075	903
Other Creditors	-	425
Accruals	13,857	3,573
	<u>14,932</u>	<u>4,901</u>

11 Hire Purchase and Lease Obligations

At 31 March the following operating lease was in operation:

Hire/Lessor	Purpose	Annual Lease/Hire Payable £	Year of Expiry
Sharp Copiers Ltd	Photocopier	600	2014

Marchwood Parish Council

Notes to the Accounts

31 March 2013

12 Earmarked Reserves

	Balance at 01/04/2012	Contribution to reserve	Contribution from reserve	Balance at 31/03/2013
	£	£	£	£
Capital Projects Reserves	116,254	-	(11,350)	104,904
Asset Renewal Reserves	8,958	-	-	8,958
Other Earmarked Reserves	98,618	2,221	(5,376)	95,463
Total Earmarked Reserves	223,830	2,221	(16,726)	209,325

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2013 are set out in detail at Appendix A.

13 Capital Commitments

The council had no other capital commitments at 31 March 2013 not otherwise provided for in these accounts.

14 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Client: Marchwood Parish Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2013

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		J1
Date:		
06/05/2013		

Jrn No.	A/C No.	A/C Description	Debit	Credit
1	1/02	All Weather Courts - Lloyd Recreation Ground	73,000.00	
	1/03	Pavilion - Lloyd Recreation Ground	307,913.00	
	1/05	Skate park	62,212.00	
	1/07	Portabuild at Lloyds Rec Ground	73,399.00	
	1/99	Total Land & Buildings		516,524.00
	21/00/1	Play Equipment - Ad Quay	18,045.00	
	21/00/2	Play Equipment Lloyds Rec	13,524.00	
	21/01/1	Office Furniture & Equipment	9,640.00	
	21/01/2	Pavilion Contents	2,000.00	
	21/01/3	Pavilion (Youth Club) Furniture & Equipment	4,639.00	
	21/01/4	Laptop & Projector	1,000.00	
	21/02	Container (green)	5,000.00	
	21/03/1	Nissan Pickup HJ 05 VVN	10,000.00	
	21/03/2	Nissan Pickup H5 58 ATU	10,385.00	
	21/04	Kubota Tractor HF 58 ATU	6,450.00	
	21/05	Grasscutters (2)	21,542.00	
	21/06	Other Grounds Maintenance Equipment	5,100.00	
	21/07	Diesel Storage Tank	350.00	
	21/08	Goalposts, Nets and Posts	2,563.00	
	21/09	Trim Trail	5,000.00	
	21/10	Trailers (2)	3,200.00	
	21/11/1	Under 12s Play Equipment	69,994.00	
	21/11/2	Over 12's Fitness Equipment	8,995.00	
	21/99	Total V & E		197,427.00
	41/02	Public Seats (16)	6,002.00	
	41/04/1	Gates & Fences	11,582.00	
	41/04/2	Perimeter Fence Skateboard Park	4,790.00	
	41/04/3	Workshop Fence	2,407.00	
	41/05	Litter & Dog Bins	8,859.00	
	41/06	Noticeboards (6)	3,544.00	
	41/07	Information Boards	1,284.00	
	41/08	Bridge at Oaklands	10,000.00	
	41/10	Triple Notice Board	1,081.00	
	41/99	Total I A		49,549.00
	61/01	War Memorial	14,000.00	
	61/02	Village Centre Public Open Space	1.00	
	61/03	Oaklands Park Public Open Space	1.00	
	61/04	Land of Village Hall	1.00	
	61/05	Lloyd Recreation Ground	1.00	
	61/06	Chairman's Badge	500.00	
61/99	Total C A & A		14,504.00	
		Account for Fixed Assets		
2	327	EMR Jubilee event		934.00
	327/2	Transfer to 327		2,221.00
	327/3	Transfer from 327	3,155.00	
	334	EMR Corkfield Disturbance		2,221.00
	334/3	Transfer from 334	2,221.00	
	340	Developers Cont'n Reserve		11,350.00
340/3	Dev Contr Used	11,350.00		

Client: Marchwood Parish Council
 Subject: Journal Report (Excluding Potential Journals)
 Year End: 31 March 2013

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		J1
Date: 06/05/2013		

Jrn No.	A/C No.	A/C Description	Debit	Credit
		Account for EMR Movements		
3	102 1261	Section 137		1,216.00
	1261/53	New Forest Disability Service	100.00	
	1261/13	Marchwood Solid Silver Club	200.00	
	1261/37A	Waterside Heritage	200.00	
	103 1361	Other Grants	200.00	
	103 1361	Other Grants	300.00	
	1261/58	Age Concern	216.00	
		Separate S137 Grants		
		Totals	795,946.00	795,946.00

Client: Marchwood Parish Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2013

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date:		
06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
1/02	All Weather Courts - Lloyd Recreation Ground	1	-	73,000.00		73,000.00	73,000.00
1/03	Pavilion - Lloyd Recreation Ground	1	-	307,913.00		307,913.00	211,000.00
1/05	Skate park	1	-	62,212.00		62,212.00	62,212.00
1/07	Portabuild at Lloyds Rec Ground	1	-	73,399.00		73,399.00	73,399.00
B1/01	Freehold Land and Buildings b/f		-	516,524.00		516,524.00	419,611.00
1/99	Total Land & Buildings	1	-		516,524.00	(516,524.00)	(419,611.00)
B1/03	Freehold Land and Buildings Disposals		-		516,524.00	(516,524.00)	(419,611.00)
21/00/1	Play Equipment - Ad Quay	1	-	18,045.00		18,045.00	18,045.00
21/00/2	Play Equipment Lloyds Rec	1	-	13,524.00		13,524.00	13,524.00
21/01/1	Office Furniture & Equipment	1	-	9,640.00		9,640.00	9,640.00
21/01/2	Pavilion Contents	1	-	2,000.00		2,000.00	2,000.00
21/01/3	Pavilion (Youth Club) Furniture & Equipment	1	-	4,639.00		4,639.00	-
21/01/4	Laptop & Projector	1	-	1,000.00		1,000.00	1,000.00
21/02	Container (green)	1	-	5,000.00		5,000.00	5,000.00
21/03/1	Nissan Pickup HJ 05 VVN	1	-	10,000.00		10,000.00	10,000.00
21/03/2	Nissan Pickup H5 58 ATU	1	-	10,385.00		10,385.00	10,385.00
21/04	Kubota Tractor HF 58 ATU	1	-	6,450.00		6,450.00	6,450.00
21/05	Grasscutters (2)	1	-	21,542.00		21,542.00	21,542.00
21/06	Other Grounds Maintenance Equipment	1	-	5,100.00		5,100.00	5,100.00
21/07	Diesel Storage Tank	1	-	350.00		350.00	350.00
21/08	Goalposts, Nets and Posts	1	-	2,563.00		2,563.00	2,563.00
21/09	Trim Trail	1	-	5,000.00		5,000.00	5,000.00
21/10	Trailers (2)	1	-	3,200.00		3,200.00	3,200.00
21/11/1	Under 12s Play Equipment	1	-	69,994.00		69,994.00	69,994.00
21/11/2	Over 12's Fitness Equipment	1	-	8,995.00		8,995.00	8,995.00
B5/01	Vehicles and Equipment b/f		-	197,427.00		197,427.00	192,788.00
21/99	Total V & E	1	-		197,427.00	(197,427.00)	(192,788.00)

Client: Marchwood Parish Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2013

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date:		
06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
B5/03	Vehicles and Equipment Disposals		-	-	197,427.00	(197,427.00)	(192,788.00)
41/02	Public Seats (16)	1	-	6,002.00		6,002.00	6,002.00
41/04/1	Gates & Fences	1	-	11,582.00		11,582.00	11,582.00
41/04/2	Perimeter Fence Skateboard Park	1	-	4,790.00		4,790.00	4,790.00
41/04/3	Workshop Fence	1	-	2,407.00		2,407.00	2,407.00
41/05	Litter & Dog Bins	1	-	8,859.00		8,859.00	8,859.00
41/06	Noticeboards (6)	1	-	3,544.00		3,544.00	3,544.00
41/07	Information Boards	1	-	1,284.00		1,284.00	1,284.00
41/08	Bridge at Oaklands	1	-	10,000.00		10,000.00	10,000.00
41/10	Triple Notice Board	1	-	1,081.00		1,081.00	1,081.00
B6/01	Infrastructure Assets b/f		-	49,549.00	-	49,549.00	49,549.00
41/99	Total I A	1	-		49,549.00	(49,549.00)	(49,549.00)
B6/03	Infrastructure Assets Disposals		-	-	49,549.00	(49,549.00)	(49,549.00)
61/01	War Memorial	1	-	14,000.00		14,000.00	14,000.00
61/02	Village Centre Public Open Space	1	-	1.00		1.00	1.00
61/03	Oaklands Park Public Open Space	1	-	1.00		1.00	1.00
61/04	Land of Village Hall	1	-	1.00		1.00	1.00
61/05	Lloyd Recreation Ground	1	-	1.00		1.00	1.00
61/06	Chairman's Badge	1	-	500.00		500.00	500.00
B7/01	Community Assets		-	14,504.00	-	14,504.00	14,504.00
61/99	Total C A & A	1	-		14,504.00	(14,504.00)	(14,504.00)
B7/03	Community Assets Disposals		-	-	14,504.00	(14,504.00)	(14,504.00)
101	Debtors		1,560.06			1,560.06	207.50
E1/01	Trade Debtors		1,560.06	-	-	1,560.06	207.50

Client: Marchwood Parish Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2013

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date:		
06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
105	Vat Refunds		14,439.56			14,439.56	2,003.48
E2/01	V A T Recoverable		14,439.56	-	-	14,439.56	2,003.48
110	Prepayments		1,145.39			1,145.39	1,429.58
E4/01	Prepayments		1,145.39	-	-	1,145.39	1,429.58
160	Accrued Interest Receivable		747.15			747.15	-
E5/02	Accrued Interest Receivable		747.15	-	-	747.15	-
203	Short Term Deposit Account		51,708.08			51,708.08	50,912.45
F/01	Fixed Term Deposits		51,708.08	-	-	51,708.08	50,912.45
201	Current Bank Account		150,027.93			150,027.93	393.04
G/01	Bank Current Accounts		150,027.93	-	-	150,027.93	393.04
202	Instant Access Account		-			-	144,235.94
G/02	Bank Deposit Accounts		-	-	-	-	144,235.94
220	Deposit Account		98,200.44			98,200.44	109,498.44
G/03	Earmarked Funds Accounts		98,200.44	-	-	98,200.44	109,498.44
230	Petty Cash		200.00			200.00	200.00
G/11	Petty Cash and Other Floats		200.00	-	-	200.00	200.00
500	Creditors Control		(1,075.30)			(1,075.30)	-
501	Creditors		-			-	(901.75)

Client: Marchwood Parish Council
 Subject: Trial Balance Report (Nominal Accounts totalled by Working Papers)
 Year End: 31 March 2013

Prepared by:	Reviewed by:	Schedule:
Derek Kemp		TB1
Date: 06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
H3/01	Trade Creditors		(1,075.30)	-	-	(1,075.30)	(901.75)
520	Youth Group Fund - caretaker		(0.01)			(0.01)	(425.39)
H4/01	Other Creditors		(0.01)	-	-	(0.01)	(425.39)
510	Accruals		(2,144.65)			(2,144.65)	(2,228.49)
560	Receipts in Advance		(11,712.00)			(11,712.00)	(1,345.25)
H6/01	Accruals		(13,856.65)	-	-	(13,856.65)	(3,573.74)
340	Developers Cont'n Reserve	2	(86,799.03)		11,350.00	(98,149.03)	(98,149.03)
341	Accumulated Interest Reserve		(18,105.16)			(18,105.16)	(18,105.16)
K81/01	Balance brought forward		(104,904.19)	-	11,350.00	(116,254.19)	(116,254.19)
340/3	Dev Contr Used	2	-	11,350.00		11,350.00	-
K81/03	Contributions from Reserve		-	11,350.00	-	11,350.00	-
342	Asset Replacement Reserve		(8,958.00)			(8,958.00)	(8,958.00)
K82/01	Balance brought forward		(8,958.00)	-	-	(8,958.00)	(8,958.00)
321	EMR Grants		(6,447.00)			(6,447.00)	(6,447.00)
322	EMR Admin General		(15,438.00)			(15,438.00)	(15,438.00)
323	EMR Elections		(771.00)			(771.00)	(771.00)
324	EMR Contingencies		(25,080.00)			(25,080.00)	(25,080.00)
325	EMR Office Provision		(1,000.00)			(1,000.00)	(1,000.00)
326	EMR Bridge at Oaklands		(3,750.00)			(3,750.00)	(3,750.00)
327	EMR Jubilee event	2	-		934.00	(934.00)	(934.00)
328	EMR Amenities General		(32,195.00)			(32,195.00)	(32,195.00)
330	EMR Property General		(1,807.00)			(1,807.00)	(1,807.00)
331	EMR Play Area		(8,000.00)			(8,000.00)	(8,000.00)
332	Maintenance						
332	EMR Lloyds Rec General		(496.00)			(496.00)	(496.00)

Client: Marchwood Parish Council
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A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
333	EMR Waterside Comm Rail P'ship		(200.00)			(200.00)	(200.00)
334	EMR Corkfield Disturbance	2	-		2,221.00	(2,221.00)	(2,221.00)
335	EMR War Memorial		(279.00)			(279.00)	(279.00)
K83/01	Balance brought forward		(95,463.00)	-	3,155.00	(98,618.00)	(98,618.00)
327/2	Transfer to 327	2	-		2,221.00	(2,221.00)	-
K83/02	Contribution to Reserves		-	-	2,221.00	(2,221.00)	-
327/3	Transfer from 327	2	-	3,155.00		3,155.00	-
334/3	Transfer from 334	2	-	2,221.00		2,221.00	-
K83/03	Contribution from Reserves		-	5,376.00	-	5,376.00	-
310	General Reserve		(80,149.36)			(80,149.36)	(76,121.18)
K99/01	Balance brought forward		(80,149.36)	-	-	(80,149.36)	(76,121.18)
Balance Sheet Total			13,622.10	794,730.00	794,730.00	13,622.10	4,028.18

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
301 3136	Pavilion		2,864.35			2,864.35	3,054.71
301 3137	Play Area		2,274.00			2,274.00	150.82
301 3138	Courts		32.66			32.66	102.64
301 3139	General Maintenance lrg		1,130.54			1,130.54	1,029.00
301 3140	Pitch		381.35			381.35	208.90
P01/01	Lloyd Recreation Ground		6,682.90	-	-	6,682.90	4,546.07
201 2138	Over 12 Play Area		-			-	8.07
201 2139	Open Space Maintenance		293.88			293.88	307.64
201 2144	Tree Management		12,429.34			12,429.34	1,686.06
201 2146	Skate Park		-			-	33.45
201 2160	Community Events		-			-	816.20

Client: Marchwood Parish Council
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Prepared by:	Reviewed by:	Schedule:
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Date:		
06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
201 2170	War Memorial Restoration		340.00			340.00	-
P01/03	Amenities		13,063.22	-	-	13,063.22	2,851.42
101 1162	Youth Fund		-			-	7,103.10
101 1165	Police Comm. Safety Officer		-			-	7,000.00
302 1125	Insurance		477.00			477.00	-
302 1156	Legal Fees		2,213.75			2,213.75	-
302 1162	Youth Fund		1,170.00			1,170.00	-
P01/04	Youth and Community		3,860.75	-	-	3,860.75	14,103.10
104 1112	Mchwd Vill Hall car park		1,400.00			1,400.00	1,250.00
201 2142	Dog Bins		448.70			448.70	427.32
201 2153	Good Citizens Project		323.95			323.95	-
P01/06	Roads Street Furniture etc		2,172.65	-	-	2,172.65	1,677.32
101 1101	Salaries		90,533.69			90,533.69	90,529.98
101 1102	Salaries/Tax/NI		29,231.45			29,231.45	29,570.63
101 1103	Salaries/Pensions		23,866.00			23,866.00	24,802.71
101 1108	Training		987.00			987.00	738.00
101 1109	Employees Expenses		718.15			718.15	856.70
101 1111	Office Rent and Rates		7,900.00			7,900.00	7,900.00
101 1113	Hall Rental		687.55			687.55	597.68
101 1114	Electricity		1,378.44			1,378.44	600.00
101 1121	Telephone		1,494.73			1,494.73	1,159.07
101 1122	Postage & Miscellaneous Exps		732.06			732.06	700.93
101 1123	Office Supplies		729.21			729.21	506.55
101 1124	Subs/Publications/Licences		1,626.25			1,626.25	1,324.75
101 1125	Insurance		4,739.28			4,739.28	4,993.76
101 1135	Councillors Expenses		224.52			224.52	649.30
101 1138	Service Contracts		2,615.39			2,615.39	2,225.67
101 1150	Office Equipment		225.00			225.00	1,273.85
101 1155	Accountancy Fees		725.00			725.00	-
101 1156	Legal Fees		-			-	1,750.00
101 1157	Audit		1,625.00			1,625.00	1,465.00
101 1158	Public Relations		20.00			20.00	-
101 1163	Youth Worker		5,938.50			5,938.50	6,749.22
105 1536	General Maintenance		699.69			699.69	428.31
105 1540	Tools		844.84			844.84	212.21

Client: Marchwood Parish Council
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 Year End: 31 March 2013

Prepared by:	Reviewed by:	Schedule:
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Date:		
06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
P01/08	Establishment/General Administration		177,541.75	-	-	177,541.75	179,034.32
104 1439	Replacements		-	-	-	-	6,042.00
105 1541	Fuel		2,568.36	-	-	2,568.36	3,142.67
105 1543	Vehicle Maintenance		732.30	-	-	732.30	794.94
105 1544	Road Tax		425.50	-	-	425.50	410.83
105 1545	Vehicle Insurance		2,807.93	-	-	2,807.93	2,978.99
P01/09	Vehicles		6,534.09	-	-	6,534.09	13,369.43
302 1151	Equipment & Furnishings		4,639.17	-	-	4,639.17	-
302 3150	Capital Marchwood Youth Exten.		96,913.36	-	-	96,913.36	-
P01/10	Capital Expenditure		101,552.53	-	-	101,552.53	-
104 1426	Elections		-	-	-	-	2,728.97
P01/11	Election Expenses		-	-	-	-	2,728.97
102 1261	Section 137	3	1,216.00	-	1,216.00	-	-
1261/10	Marchwood Twinning Association		-	-	-	-	150.00
1261/12	Marchwood Traders Association		-	-	-	-	200.00
1261/13	Marchwood Solid Silver Club	3	-	200.00	-	200.00	100.00
1261/37A	Waterside Heritage	3	-	200.00	-	200.00	100.00
1261/48	Oakhaven Hospice Trust		-	-	-	-	100.00
1261/53	New Forest Disability Service	3	-	100.00	-	100.00	-
1261/58	Age Concern	3	-	216.00	-	216.00	108.00
P01/12	Section 137 Expenditure		1,216.00	716.00	1,216.00	716.00	758.00
101-1360	Donations		851.93	-	-	851.93	-
102 1361	Other Grants		-	-	-	-	400.00
103 1361	Other Grants	3	-	200.00	-	500.00	-
		3	-	300.00	-	-	-
P01/15	Grants and Donations		851.93	500.00	-	1,351.93	400.00

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Prepared by:	Reviewed by:	Schedule:
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Date:		
06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
101 1132	Village News		4,960.00			4,960.00	4,760.00
P01/16	Village News		4,960.00	-	-	4,960.00	4,760.00
101 1160	Jubilee event		3,698.05			3,698.05	-
P01/17	Jubilee Celebrations		3,698.05	-	-	3,698.05	-
101 1161	Damage refunds		104.17			104.17	-
P01/18	Traffic Calming		104.17	-	-	104.17	-
301 3180	Income-Court Hire		(307.00)			(307.00)	(349.00)
301 3181	Income-Pitch Hire		(1,350.00)			(1,350.00)	(900.00)
301 3182	Scout Hut Lease		(350.00)			(350.00)	(350.00)
301 3184	Key Deposit		(20.00)			(20.00)	(60.00)
P02/01	Lloyd Recreation Ground		(2,027.00)	-	-	(2,027.00)	(1,659.00)
201 2177	Grants Recieved		-			-	(6,750.00)
P02/03	Amenities		-	-	-	-	(6,750.00)
101 1177	Miscellaneous Admin Income		-			-	(268.00)
102 1363	Grant - Quality Status		(350.00)			(350.00)	-
P02/08	Establishment/General Administration		(350.00)	-	-	(350.00)	(268.00)
302 2177	Grants Recieved		(105,413.00)			(105,413.00)	-
P02/10	Loan & Capital Receipts		(105,413.00)	-	-	(105,413.00)	-
101 1180	Village News Income		(4,645.25)			(4,645.25)	(4,158.75)
P02/16	Village News		(4,645.25)	-	-	(4,645.25)	(4,158.75)

Client: Marchwood Parish Council
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Prepared by:	Reviewed by:	Schedule:
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Date:		
06/05/2013		

A/C No.	Description	AJ No.	Per Client Draft	Debit	Credit	Current Year	Prior Year
102 2185	Jubilee donations		(851.93)			(851.93)	-
P02/17	Jubilee Celebrations		(851.93)	-	-	(851.93)	-
101 1196	Interest Received		(1,671.96)			(1,671.96)	(829.34)
R01/01	Interest Income - General Funds		(1,671.96)	-	-	(1,671.96)	(829.34)
101 4992	Transfer from EMR Jubilee		(3,155.00)			(3,155.00)	-
4990	Transfer to EMR		-			-	15,470.00
4991	Transfer from EMR		(11,350.00)			(11,350.00)	(23,693.72)
U01/3	Other Earmarked Reserves		(14,505.00)	-	-	(14,505.00)	(8,223.72)
101 1176	Precept Received		(206,396.00)			(206,396.00)	(206,368.00)
Y01/1	Precept on District Council		(206,396.00)	-	-	(206,396.00)	(206,368.00)
	Profit & Loss Total		(13,622.10)	1,216.00	1,216.00	(13,622.10)	(4,028.18)

Marchwood Parish CouncilNotes to the Accounts31st March 2013Schedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2012</u> £	<u>Contribution</u> <u>to reserve</u> £	<u>Contribution</u> <u>from reserve</u> £	<u>Balance at</u> <u>31/03/2013</u> £
<u>Capital Projects Reserves</u>				
Developers Contributions	98149		11350	86799
Maintenance Reserve	18105			18105
	<u>116254</u>	<u>0</u>	<u>11350</u>	<u>104904</u>
<u>Asset Replacement Reserves</u>				
Asset Replacement	8958			8958
	<u>8958</u>	<u>0</u>	<u>0</u>	<u>8958</u>
<u>Other Earmarked Reserves</u>				
Grants	6447			6447
Admin General	15438			15438
Elections	771			771
Contingencies	25080			25080
Office Provision	1000			1000
Bridge at Oaklands	3750			3750
Jubilee Event	934	2221	3155	0
Amenities General	32195			32195
Portakabin for Maintenance	0			0
Property General	1807			1807
Play Area Maintenance	8000			8000
Lloyds Rec General	496			496
Warterside Comm. Rail Partnership	200			200
Corkfield Disturbance	2221		2221	0
War Memorial	279			279
	<u>98618</u>	<u>2221</u>	<u>5376</u>	<u>95463</u>
TOTAL EARMARKED RESERVES	<u>223830</u>	<u>2221</u>	<u>16726</u>	<u>209325</u>

We provide a list of powers and activities covered by various Acts of Parliament. However, it is not an exhaustive list and advice should be sought where appropriate.

Powers and Activities

Function	Powers & Duties	Statutory Provision
Allotments	Powers to provide allotments Duty to consider providing allotment gardens if demand unsatisfied	Smallholding and Allotments Act 1908, s. 23
Baths and wash houses	Power to provide public baths and wash houses	Public Health Act 1936, ss221, 222, 223 & 227
Burial grounds, cemeteries and crematoria	Power to acquire, provide and maintain Power to agree to maintain monuments and memorials Power to contribute towards expenses of cemeteries	Open Spaces Act 1906, ss9 & 10 Parish Councils and Burial Authorities (Miscellaneous Provisions) Act 1970, s.1 Local Government Act 1972, s.214
Bus shelters	Power to provide and maintain shelters	Local Government (Miscellaneous Provisions) Act 1953, s.4 Parish Councils Act 1957, s.1
Bye Laws	Power to provide bye laws for: Pleasure grounds Cycle Parks Baths and wash houses Open spaces and burial grounds	Public Health Act 1875, s.164 Road Traffic Regulation Act 1984, s.57(7) Public Health Act 1936, s.223 Open Spaces Act 1906, s.15
Charities	Duties regarding parochial charities	Charities Act 1993, s.79
Christmas lights	Power to provide to attract visitors	Local Government Act 1972, s.144
Citizens Advice Bureau	Power to support	Local Government Act 1972, s.142
Clocks	Power to provide public clocks	Parish Councils Act 1957, s.2

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Powers and Activities

Function	Powers & Duties	Statutory Provision
Closed Churchyards	Powers to maintain	Local Government Act, s.215
Commons and common pastures	Powers in relation to enclosure, regulation and management, and providing common pasture	Inclosure Act 1845 Local Government Act 1894, s.8(4) Smallholdings and Allotments Act 1908, s.34
Conference facilities	Power to provide and encourage the use of facilities	Local Government Act 1972, s.144
Community Centres	Power to provide and equip community buildings Power to provide buildings for use of clubs having athletic, social or educational objectives	Local Government Act 1972, s.133 Local Government (Miscellaneous Provisions) Act 1976, s.19
Crime Provention	Powers to spend money on various crime prevention measures	Local Government and Rating Act 1997, s.31
Drainage	Power to deal with ponds and ditches	Public Health Act 1936, s.260
Entertainment and the arts	Provision of entertainment and support of the arts including festivals and celebrations	Local Government Act 1972, s.145
Gifts	Power to accept	Local Government Act 1972, s.139
Highways	Power to repair and maintain public footpaths and bridleways Power to light roads and public places Power to provide parking places for vehicles, bicycles and motorcycles Power to enter into agreement as to dedication and widening	Highways Act 1980, ss.43, 50 Parish Councils Act 1957, s.3 Road Traffice Regulation Act 1984, s.57 Highways Act 1980, s.30

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Powers and Activities

Function	Powers & Duties	Statutory Provision
Highways cont'd	Power to provide roadside seats and shelters Power to complain to district councils regarding protection of rights of way and road side verges Power to provide traffic signs and other notices Power to plant trees etc. and to maintain roadside verges	Parish Councils Act 1957, s.1 Highways Act 1980, s.130(6) Road Traffic Regulation Act 1984, s.72 Highways Act 1980, s.96
Investments	Power to participate in schemes of collective investment	Trustee 1961, s.11
Land	Power to acquire by agreement, to appropriate, to dispose of land Power to accept gifts of land	Local Government Act 1972, ss.124, 126, 127 Local Government Act 1972, s.139
Litter	Provision of receptacles	Litter Act 1983, ss. 5,6
Lotteries	Powers to promote	Lotteries and Amusements Act 1976, s.7
Mortuaries and post mortem rooms	Powers to provide mortuaries and post mortem rooms	Public Health Act 1936, s.7
Newsletters	Power to provide information relating to matters affecting local government	Local Government Act 1972, s.142
Nuisances	Power to deal with offensive ditches	Public Health Act 1936, s.260
Open spaces	Power to acquire land and maintain	Open Spaces Act 1906, ss.9 and 10
Parish property and documents	Power to direct as to their custody	Local Government Act 1972, s.226

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Powers and Activities

Function	Powers & Duties	Statutory Provision
Postal and telecommunications facilities	Power to pay public telecommunications operators any loss sustained providing post or telegraph office or telecommunication facilities	Post Office Act 1953, s.51 telecommunications Act 1984, s.97
Public buildings and village hall	Power to provide buildings for offices and for public meetings and assemblies	Local Government Act 1972, s.133
Public Conveniences	Power to provide	Public Health Act 1936, s.87
Parks, pleasure grounds	Power to acquire land or to provide recreation grounds, public walks, pleasure grounds and open spaces and to manage and control them	Public Health Act 1875, s.164 (Local Government Act 1972, sched.14 para.27) Public Health Acts Amendment Act 1890, s.44 Open Spaces Act 1906, ss.9 and 10
Recreation	Power to provide a wide range of recreational facilities Provision of boating pools	Local Government (Miscellaneous Provisions) Act 1976, s.19 Public Health Act 1961, s.54
Town and Country Planning	Right to be notified of planning applications	Town and Country Planning Act 1990, sched.1, para.8
Tourism	Power to contribute to organisations encouraging tourism	Local Government Act 1972, s.144
Traffic calming	Powers to contribute financially to traffic calming schemes	Local Government and Rating Act 1997, s.26
Transport	Powers to spend money on community transport schemes	Local Government and Rating Act 1997, s.26-29
Village signs	Power to use decorative signs to inform visitors	Local Government Act 1972, s.144

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Powers and Activities

Function	Powers & Duties	Statutory Provision
War memorials	Power to maintain, repairs, protect and adapt war memorials	War Memorials (Local Authorities' Powers) Act 1923, s.1; as extended by Local Government Act 1948, s.133
Water supply	Power to use well, spring or stream and to provide facilities for obtaining water therefrom	Public Health Act 1936, s.125

List provided for information from SLCC