



Haydon Wick Parish Council

**Unaudited Financial Statements
For the year ended 31st March 2022**

Prepared by Jodie Smart, Finance Officer/Deputy RFO

Haydon Wick Parish Council
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31st March 2022

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Haydon Wick Parish Council
Council Information
31st March 2022

Chairman

Cllr Vinay Manro

Councillors

Cllr Ellen Baker Lee (Vice Chair)

Cllr Linda Brown

Cllr Sue Callen

Cllr Seyi Fateru

Cllr John Fuller

Cllr Richard Hailstone

Cllr Steve Heyes

Cllr John Jackson

Cllr Adam John

Cllr Sarah McDermott

Cllr Kumar T Naik

Cllr Bose Patrick-Okoh

Cllr Linda Rhys-Jones

Cllr Di Rodgers

Cllr Rebecca Ross

Cllr Alex Roupelis

Cllr Ravi Venkatesh

Chief Officer/Clerk & RFO

Georgina Morgan Denn BA (Hons), FSLCC

External Auditors

PKF Littlejohn LLP

SBA Team

15 Westferry Circus

Canary Wharf

London

E14 4HD

Internal Auditors

Bridget C Bowen

Chartered Accountant

Registered Office:

86 High Street

Weston

Bath

BA1 4DD

Haydon Wick Parish Council
Statement of Accounting Policies
31st March 2022

Auditors

The name and address of the External Auditors is provided for information only. These Statements are not subject to audit and the External Auditors have no responsibility for them.

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 benefit 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 JPAG. 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 (where known) or at insurance values current when first reported as approximating to the lower of net replacement cost and net realisable value at that time (previously reported at current insurance values) 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 earmarked reserves.

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 exclude 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.

External Loan Repayments

The council does not currently hold any external loans.

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the Council's reserves is explained in note 9.

Interest Income

All interest receipts are credited to income.

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 actuarial valuation was received in April 2020 and any change in contribution rates as a result of that valuation will take effect from 1st April 2022.

Haydon Wick Parish Council Income & Expenditure Account 31st March 2022

Haydon Wick Parish Council		
Income and Expenditure Account for Year Ended 31st March 2022		
31st March 2021		31st March 2022
	Operating Income	
862,691	Administration	880,871
476	Office Expenditure	3,529
946	Play Areas	573
2,976	Leisure Gardens	3,163
8,023	Parks & Open Spaces	783
(809)	Newsletter	481
6,030	Community Development	15,833
258	Community Transport	1,175
880,590	Total Income	906,409
	Running Costs	
232,934	Administration	290,847
13,087	Office Expenditure	21,490
1,500	Grants	7,405
147,043	Play Areas	154,921
1,234	Leisure Gardens	1,100
343,269	Parks & Open Spaces	373,459
10,039	Newsletter	9,920
18,124	Community Development	28,678
1,638	Community Transport	2,327
13,277	Capital Projects	39,885
782,144	Total Expenditure	930,033
	General Fund Analysis	
409,446	Opening Balance	724,028
880,590	Plus : Income for Year	906,409
1,290,036		1,630,436
782,144	Less : Expenditure for Year	930,033
507,892		700,404
7,542	Transfers TO / FROM Reserves	177,797
500,350	Closing Balance	522,607

Haydon Wick Parish Council
Balance Sheet
31st March 2022

12/05/2022

Haydon Wick Parish Council

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Balance Sheet as at 31st March 2022

31st March 2021

31st March 2022

31st March 2021		31st March 2022
	Current Assets	
602	Debtors	636
0	Other Debtors	399
18,272	VAT Control A/c	29,079
105	Prepayments	3,418
462,594	HSBC Current Bank A/c	401,155
57,678	HSBC Business Account	57,686
200,825	CCLA Investment Account	200,965
52,493	HSBC Business 2 Account	52,499
65	Petty Cash	136
<u>792,635</u>		<u>745,972</u>
792,635	Total Assets	745,972
	Current Liabilities	
31,355	Creditors	1,159
26,095	Other Creditors	0
250	RCCG Bond	250
365	Accruals	33,618
<u>58,065</u>		<u>35,027</u>
734,569	Total Assets Less Current Liabilities	710,945
	Represented By	
724,028	General Reserves	522,607
0	EMR CIL	11,980
0	EMR Staff Development	6,000
0	EMR Play Area final	30,621
0	EMR Arboricultural Work	11,222
3,000	EMR Footpath Signage	0
0	EMR Machinery	3,923
0	EMR Stategic Planning	3,000
0	EMR Emergency Planning	250
7,542	EMR Vehicles	7,542
0	EMR Dementia Cafe	11,100
0	EMR Youth	6,207
0	EMR CCTV Infrastructure	7,110
0	EMR Website & Social Media	1,194
0	EMR Branding	714
0	EMR Newsletter Printing	4,065

Haydon Wick Parish Council
Balance Sheet
31st March 2022

31st March 2021

31st March 2022

0 EMR Medical Expenses	1,000
0 EMR Repairs/Replacements	3,342
0 EMR Memory Cafe Staffing	8,165
0 EMR Marketing & Events	4,369
0 EMR GMF Professional Services	62,366
0 EMR Youth Engagement Salaries	1,321
0 Grant - Places Called Home	2,847

734,569

710,945

The above statement represents fairly the financial position of the authority as at 31st March 2022 and reflects its Income and Expenditure during the year.

Signed :
Chairman

Date : _____

Signed :
Responsible
Financial

Date : _____

DRAFT

Haydon Wick Parish Council
Notes to the Accounts
31st March 2022

1. Publicity

Section 5 of the Local Government Act 1986 requires the Council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2022
	£
Newsletter print, distribution and artwork	9,920
Community development marketing	1,993
Total	11,913

2. S.137 Expenditure and General Power of Competence

Haydon Wick Parish Council has acquired the right to exercise the General Power of Competence extended to Town and Parish Councils under the Localism Act 2011 by S.I. 2012 No 965 (The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012). Therefore, the Council does not exercise the powers conveyed by Section 137 of the Local Government Act 1972 (as amended).

3. Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant Property	Rent p.a.
	£
Haydon Wick Bowls Club, Thames Avenue	1.00
Total	1.00

Council as tenant

Landlord Property	Rent p.a.
	£
Parish Council Office, Thames Avenue	2,600.00
Land for use as a bus shelter at Thames Avenue	1.00
Clary Road	10.00
Land at Primrose Close and Kelly Gardens	1.00
Blunsdon Road (Goodearl) Allotments	50.00
Public Open Spaces/Recreational areas:	
Land at the Brow	1.00
Cloverlands	1.00
Thames Avenue	1.00
Trent Road	1.00
Lyddon Way	1.00
Pond Street	Nil
Capesthorne	Nil
Little Copse	Nil
Brookfield	Nil
Heaton Close	Nil
Village Green	Nil
Gaynor Close	Nil
Mazurek Way	Nil

Haydon Wick Parish Council
Notes to the Accounts
31st March 2022

Luna Close	Nil
Havisham	Nil
Voyager Drive	Nil
Galloway Road	Nil
Permissive footpath and landscaping Deben Crescent/Pond St	50.00
Total	2,717.00

4. Pensions

For the year of account, the Council's contributions equal 19.7% of employees' pensionable pay. These contributions will decrease to 18.7% in 2022/23.

5. Fixed Assets - Additions and Disposals

	2022
	£
	Cost
<u>Additions</u>	
During the year the following assets were purchased:	
Land & Vehicles	Nil
Parks & Projects Team	Nil
Tidy Up Team	Nil
Grass Team	1,980
Street Furniture	6,865
Play Areas (inc. surfacing)	128,955
Parish Office	1,963
Main Meeting Room	7,800
Small Meeting Room	Nil
Chief Officer	30
Councillor Devices	Nil
Kitchen	2,417
Misc.	Nil
Total	150,010

Disposals

During the year the following assets were disposed of:

Land & Vehicles	Nil
Parks & Projects Team	Nil
Tidy Up Team	Nil
Grass Team	1,424
Street Furniture	Nil
Play Areas (inc. surfacing)	16,628
Parish Office	Nil
Main Meeting Room	Nil
Small Meeting Room	Nil
Chief Officer	Nil
Councillor Devices	Nil
Kitchen	Nil
Misc.	Nil
Total	18,052

Haydon Wick Parish Council
Notes to the Accounts
31st March 2022

6. Fixed Assets

At 31 March the following assets were held:

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

	2022	2021
	£	£
	Cost	Cost
Land & Vehicles	160,190	160,190
Parks & Projects Team	1,111	1,111
Tidy Up Team	3,732	3,732
Grass Team	9,557	9,001
Street Furniture	43,686	36,821
Play Areas (inc. surfacing)	751,908	639,581
Parish Office	12,088	10,125
Main Meeting Room	16,292	8,492
Small Meeting Room	2,550	2,550
Chief Officer	6,877	6,847
Councillor Devices	4,200	4,200
Kitchen	4,377	1,960
Misc.	9,045	9,045
Total	1,025,613	893,655

7. Debtors

	2022	2021
	£	£
Debtors	636	602
Other Debtors (Refunds Due)	399	Nil
Bad Debt Provision	Nil	Nil
VAT Recoverable	20,079	18,272
Prepayments	3,418	105
Total	24,532	18,979

8. Creditors and Accrued Expenses

	2022	2021
	£	£
Creditors	1,159	31,355
Other Creditors	Nil	26,095
Accruals	33,618	365
Bond	250	250
Total	35,027	58,065

Haydon Wick Parish Council
Notes to the Accounts
31st March 2022

9. Earmarked Reserves

26/05/2022

Haydon Wick Parish Council

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Earmarked Reserves

Account	Opening Balance	Net Transfers	Closing Balance
319 EMR CIL	11,980.24		11,980.24
320 EMR Staff Development	6,000.00		6,000.00
321 EMR Insurance Reserve	0.00		0.00
322 EMR IT Equipment	0.00		0.00
323 EMR Elections	0.00		0.00
324 EMR Replacement Furniture	0.00		0.00
325 EMR Play Area final	30,621.22		30,621.22
326 EMR Skatepark	0.00		0.00
327 EMR Bus Hard Standings	0.00		0.00
328 EMR Arboricultural Work	11,222.00		11,222.00
329 EMR Community Bus	0.00		0.00
330 EMR Tadpole Ln Access & Allotm	0.00		0.00
331 EMR Footpath Signage	0.00		0.00
332 EMR Machinery	3,922.78		3,922.78
333 EMR Contingency	0.00		0.00
334 EMR Building Repairs	0.00		0.00
335 EMR Stategic Planning	3,000.00		3,000.00
336 EMR Emergency Planning	250.00		250.00
337 EMR Vehicles	7,541.67		7,541.67
338 EMR Dementia Cafe	11,100.00		11,100.00
339 EMR Youth	6,207.41		6,207.41
340 EMR CCTV Infrastructure	7,109.65		7,109.65
341 EMR Website & Social Media	1,193.92		1,193.92
342 EMR Branding	714.19	-225.00	489.19
343 EMR Newsletter Printing	4,065.00		4,065.00
344 EMR Medical Expenses	1,000.00		1,000.00
345 EMR Repairs/Replacements	3,342.04		3,342.04
346 EMR Memory Cafe Staffing	8,164.77	-2,121.94	6,042.83
347 EMR Marketing & Events	4,369.10	-60.00	4,309.10
348 EMR GMF Professional Services	62,365.84	-777.00	61,588.84
349 EMR Youth Engagement Salaries	1,321.13		1,321.13
350 Grant - Places Called Home	2,847.00	-600.00	2,247.00
	188,337.96	-3,783.94	184,554.02

10. Capital Commitments

The Council is committed to the development/build of the Grounds Maintenance Facility due for completion 2022/23.

11. Contingent Liabilities

The Council had no contingent liabilities at 31st March 2022 not otherwise provided for in these accounts.