

LONGSTONE COMMUNITY COUNCIL

BALANCE SHEET AS AT 31 MARCH 2013

	<u>2013</u>	<u>2012</u>
<u>CURRENT ASSETS</u>		
Amount held in Treasurer's A/C with The Bank of Scotland Corstorphine West, Edinburgh, Branch	£ 2,663	£ 1,036
Amount held in Current A/C (Community Newsletter A/C) with The Bank of Scotland, Corstorphine W. Bch.	£ -	£ -
	<u>£ 2,663</u>	<u>£ 1,036</u>
<u>CURRENT LIABILITIES</u>		
Provision for Corporation Tax	£ -	£ -
Provision for the memorial bench	-£ 1,500	£ -
Provision for Room Hire	£ -	£ -
	<u>-£ 1,500</u>	<u>£ -</u>
<u>NET CURRENT ASSETS</u>	<u>£ 1,163</u>	<u>£ 1,036</u>
	<u>£ 1,163</u>	<u>£ 1,036</u>
Represented by:-		
General Fund	£ 1,036	£ 1,098
Surplus/"-" Deficit for Year	£ 127	-£ 62
	<u>£ 1,163</u>	<u>£ 1,036</u>

L. Campbell L Campbell, Vice Chairperson

J. A. Scott J A Scott, Treasurer

Manual For Accounts 2012 13

Adams, Carol A.



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Ministry of Defence Annual Report and Accounts 2012-13 Great Britain: Parliament: House of Commons: Defence Committee,2013-03-07 For the sixth successive year the Ministry of Defence Accounts were qualified The Qualifications covered non compliance with international reporting standards on the treatment of some contracts lack of audit evidence on the valuation of inventory worth some 3 billion and of capital spares worth some 7 billion and on the regularity of the Accounts because of the failure to obtain approval for the remuneration package of the Chief of Defence Materiel The MoD was also five months late in submitting its audited accounts to Parliament The National Audit Office had found errors in its sample examination of accruals and so the MoD decided to resolve these problems before submitting the accounts The MoD said they did not have the necessary expertise to manage the financial complexity that featured in the implementation of the Strategic Defence and Security Review so sought assistance The MoD should ensure its people have the right skills to deal with all financial problems so that they do not need to bring in expensive external accountants There is also concern about the MoD s reluctance to estimate the full costs of its operations in Afghanistan Iraq and Libya The NAO did not consider that the MoD has adequate information especially with respect to recording the cost of its activities and outputs to run its business effectively The MoD should set out its commitment to improving its management information It is also vital that defence spending remains at more than 2 per cent of GDP in line with the UK s NATO commitment *Ordnance Survey Annual Report and Accounts 2012-13* Great Britain. Ordnance Survey,2013 *Handbook of Accounting and Sustainability* Adams, Carol A.,2022-07-21 This Handbook provides a comprehensive study of research practice and policy at the nexus of accounting and sustainability or sustainable development Chapters explain key drivers of developments at the nexus critique those developments summarise the findings of research on key themes in the field and suggest areas for further research offering evidence based practice and policy solutions *The Oxford Handbook of the Ethiopian Economy* Fantu Cheru,Christopher Cramer,Arkebe Oqubay,2019-01-10 From a war torn and famine plagued country at the beginning of the 1990s Ethiopia is today emerging as one of the fastest growing economies in Africa Growth in Ethiopia has surpassed that of every other sub Saharan country over the past decade and is forecast by the International Monetary Fund to exceed 8 percent over the next two years The government has set its eyes on transforming the country into a middle income country by 2025 and into a leading manufacturing hub in Africa The Oxford Handbook of the Ethiopian Economy studies this country s unique model of development where the state plays a central role and where a successful industrialization drive has challenged the long held erroneous assumption that industrial policy will never work in poor African countries While much of the volume is focused on post 1991 economic development policy and strategy the analysis is set against the background of the long history of Ethiopia and more specifically on the Imperial period that ended in 1974 the socialist development experiment of the Derg regime between 1974 and 1991 and the policies and strategies of the current EPRDF government

that assumed power in 1991 Including a range of contributions from both academic and professional standpoints this volume is a key reference work on the economy of Ethiopia **Sweden** International Monetary Fund. European Dept.,2014-08-29 Sweden s economy has re gained speed following supportive macroeconomic policies and strong household demand Employment has been rising but the labor force expanded even more resulting in higher unemployment mostly among vulnerable groups Inflation remains very low driven by external and domestic factors At the same time financial stability risks are an increasing concern reflecting high and rising household debt accelerating house prices and Sweden s very large banking system **Karch's Drug Abuse Handbook** Steven Karch,Bruce A. Goldberger,2022-11-29 Karch s Drug Abuse Handbook Third Edition remains the quintessential compendium addressing the pharmacological medical and legal aspects of drugs and informing the forensic community of the latest scientific advances and emergent practices For this edition Dr Karch has brought on clinical and forensic toxicology expert Dr Bruce Goldberger editor in chief of the Journal of Analytical Toxicology and president of the American Board of Forensic Toxicology to serve as co editor In addition world renowned scientists and medical professionals have contributed their work and expertise in tackling the latest developments in drug testing drug related medical emergencies and the drug toxicology Topics addressed include genetic testing in drug death investigation pathology toxicogenetics alcohol post mortem toxicology new psychoactive substances the latest legal issues and challenges as well as drugs and drug testing in sports and the ethical legal and practical issues involved Vivid pictures and diagrams throughout illustrate the pathological effects of drugs and the chemical make up and breakdown of abused drugs With unparalleled detail the latest research and the highest level of authoritative medical scientific information The Drug Abuse Handbook Third Edition remains the definitive resource for drug related issues **World Economic Outlook, October 2014** International Monetary Fund. Research Dept.,2014-10-07 The pace of recovery has disappointed in recent years and downside risks have increased including from heightened geopolitical tensions These increased risks make it a priority to raise actual and potential growth In a number of economies an increase in public infrastructure investment can also provide support to demand and help boost potential output And in advanced economies as well as emerging and developing economies there is a general urgent need for structural reforms to strengthen growth potential or make growth more sustainable The four individual chapters examine the overall global outlook the prospects for individual countries and regions the benefits of increased public infrastructure investment in terms of raising output and the extent to which global imbalances have narrowed significantly since their peak in 2006 **People's Republic of China-Hong Kong Special Administrative Region** International Monetary Fund. Asia and Pacific Dept.,2017-01-12 This 2016 Article IV Consultation highlights that with a soft global trade environment and a downturn in tourism arrivals from Mainland China the growth rate of Hong Kong Special Administrative Region is expected to have slowed to 1.5 percent in 2016 Growth is likely to pick up modestly to about 2 percent in 2017 with private consumption continuing to be a main driver supported by a steady labor

market The current account surplus remained below 3 percent of GDP Over the longer term aging pressures may weaken the structural fiscal position requiring fiscal planning to alleviate the decline and a housing supply shortage also needs to be tackled

The Handbook of Lithium-Ion Battery Pack Design John T. Warner, 2015-05-23 The Handbook of Lithium Ion Battery Pack Design Chemistry Components Types and Terminology offers to the reader a clear and concise explanation of how Li ion batteries are designed from the perspective of a manager sales person product manager or entry level engineer who is not already an expert in Li ion battery design It will offer a layman s explanation of the history of vehicle electrification what the various terminology means and how to do some simple calculations that can be used in determining basic battery sizing capacity voltage and energy By the end of this book the reader has a solid understanding of all of the terminology around Li ion batteries and is able to do some simple battery calculations The book is immensely useful to beginning and experienced engineer alike who are moving into the battery field Li ion batteries are one of the most unique systems in automobiles today in that they combine multiple engineering disciplines yet most engineering programs focus on only a single engineering field This book provides you with a reference to the history terminology and design criteria needed to understand the Li ion battery and to successfully lay out a new battery concept Whether you are an electrical engineer a mechanical engineer or a chemist this book helps you better appreciate the inter relationships between the various battery engineering fields that are required to understand the battery as an Energy Storage System Offers an easy explanation of battery terminology and enables better understanding of batteries their components and the market place Demonstrates simple battery scaling calculations in an easy to understand description of the formulas Describes clearly the various components of a Li ion battery and their importance Explains the differences between various Li ion cell types and chemistries and enables the determination which chemistry and cell type is appropriate for which application Outlines the differences between battery types e g power vs energy battery Presents graphically different vehicle configurations BEV PHEV HEV Includes brief history of vehicle electrification and its future Business Studies Dr S K Bhatia, Meenu Ranjan

Arora, A text Book on Business Studies **People's Republic of China-Hong Kong Special Administrative Region** International Monetary Fund, 2018-01-22 This 2017 Article IV Consultation highlights that economic activity in Hong Kong Special Administrative Region has gained momentum since the second half of 2016 amid robust domestic demand and recovering external demand Growth is projected to have risen by 3.7 percent in 2017 up from 2 percent in 2016 The strong growth momentum is expected to continue in the near term with annual growth of 2.8 percent in 2018 Consumption is projected to continue to be supported by a tight labor market and investment is expected to remain strong with major infrastructure and housing projects in the pipeline The economy is expected to continue to grow at about 3 percent over the medium term close to its potential **Countering Economic Crime** Axel Palmer, 2017-09-22 Economic crime is a significant feature of the UK s economic landscape and yet despite the government s bold mission statements to hold those

suspected of financial wrongdoing to account as part of their day of reckoning and serious about white collar crime agenda there is a sense that this is still not being done effectively This book examines the history of the creation of the UK s anti economic crime institutions and accompanying legislation providing a critique of their effectiveness The book analyses whether the recent regulatory regime is fit for purpose as well as being appropriate for the future In order to explore how the UK s economic crime strategies could be improved the book takes a comparative approach analysing policy and legislative responses to economic crime in the United States and Australia in order to determine whether the UK could or should import similar structures or laws to improve the enforcement of UK economic crime **Probate Practitioner's**

Handbook Lesley King,2015-06-08 The Probate Practitioner s Handbook is a well established and popular guide to good practice for solicitors firms that undertake probate and estate administration work This new seventh edition has been comprehensively updated by leading experts to take account of developments such as Inheritance and Trustees Powers Act 2014 Consumer Contracts Information Cancellation and Additional Charges Regulations 2013 case law on mental capacity and rectification of wills Law Society Wills and Inheritance Protocol changes to tax law In addition new chapters have been written to cover the interpretation and rectification of wills taking instructions client care costs and complaints and post death variations Features such as checklists precedents case commentaries and examples enhance the book s usefulness to practitioners Kingdom of Lesotho

International Monetary Fund. African Dept.,2013-05-22 The Extended Credit Facility ECF program extended to Lesotho after a sharp fall in revenues remained broadly on track Lesotho maintained positive growth supported by expansion of mining and construction Fiscal consolidation efforts have helped to strengthen international reserves despite weak diamond prices Executive Directors welcomed the government s continued efforts to improve the business climate and promote private sector development They also suggested the need to maintain fiscal consolidation efforts while safeguarding priority social and growth promoting capital spending Routledge Handbook of Industry and Development John Weiss,Michael Tribe,2015-09-16 The Routledge Handbook of Industry and Development is a global overview of industrialisation Each chapter will provide readers with contemporary insights into this this essential aspect of economic development Industrialisation has been at the forefront of discussion on economic development since the earliest days of development economics But over the last fifty years the manufacturing sectors of different countries and regions have grown at strikingly different rates In 1960 developing countries took a very small share of global manufacturing production Today the position had changed radically with fast growth of manufacturing in many parts of what was originally the developing world particularly in China and the rest of East Asia On the other hand countries in Africa and parts of Latin America have been largely left behind by this process of industrialisation This volume aims to illuminate this uneven development and takes stock of the current issues that hinder and support industrialisation in low and middle income economies This Handbook is a collection of chapters on different aspects of industrialisation experience in a range of

countries Key themes include the role of manufacturing in growth the nature of structural change at different stages of development the role of manufacturing in employment creation alternative options for trade and industrial policy the key role of technology and technical change and the impact of globalisation and the spread of global value chains and foreign direct investment on prospects for industrialisation Several chapters discuss individual country experiences with examples from India Mexico South Africa and Tanzania as well as an overview of African industrialisation This authoritative Handbook will be a key reference source for those studying or wishing to understand contemporary economic development Offering inspiration and direction for future research this landmark volume will be of crucial importance to all development economics scholars and researchers

Accountancy Class XI by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications) Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan, 2021-06-29 Strictly according to the latest syllabus prescribed by Bihar School Examination Board BSEB Patna and developed by State Council for Educational Research Training SCERT following CBSE curriculum based on NCERT guidelines 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix Dictionary of Accounting Latest Model Paper BSEB Examination Paper JAC with OMR Sheet

Fighting Financial Crime in the Global Economic Crisis Nicholas Ryder, Umut Turksen, Sabine Hassler, 2014-10-30 Many commentators regulatory agencies and politicians have blamed the risky behaviour of both financial institutions and their actors for the collapse of the United States sub prime mortgage market which in turn precipitated the global Credit Crunch This edited volume explores how financial crime played a significant role in the global economic crisis The volume features contributions from internationally renowned academic and practitioner experts in the field who pinpoint some of the most important facets of financial crime which have emerged over recent years Key subjects include the possibility of criminalising reckless risk taking on the financial markets the duty of banks to prevent money laundering and corruption the growth of the Shadow Banking System and the manipulation of LIBOR by banks The book illustrates the global nature of financial crime and highlights the complex relationships between regulatory bodies law enforcement agencies and private actors in the attempt to limit the harmful effect of white collar crime

on the stability of the financial sector This book will be of great use and interest to scholars practitioners and students within the field of financial crime banking and finance law and international political economy **Monthly Catalog of United States Government Publications** ,1951 **Taxation of Derivatives** Oktavia Weidmann,2015-07-16 The exploding use of derivatives in the last two decades has created a major challenge for tax authorities who had to develop appropriate derivatives taxation rules that strike a balance between allowing capital markets to function effectively by removing artificial tax barriers and at the same time protecting their countries tax base from tax avoidance schemes that utilise these instruments Derivatives exist in a vast variety and complexity and new forms or combinations of existing forms appear ad hoc as new risk categories emerge and companies seek to invest in or hedge these risks This very thorough book discusses and analyses taxation issues posed by derivatives used in domestic as well as in cross border transactions In great detail the author presents approaches that can be adopted by tax legislators to solve these problems clarifying her solutions with specific reference to components of the two most important domestic tax systems in relation to derivatives in Europe those of the United Kingdom and Germany Examples of derivatives transactions and arbitrage schemes greatly elucidate the nature of derivatives and how they can be effectively taxed The following aspects of the subject and more are covered basic economic concepts in the context of derivatives such as replication put call parity hedging and leverage designing a suitable definition of derivatives in domestic tax law achieving coherence in domestic tax rules by applying a special regime approach versus an integrative approach and the distinction of income and capital equity and debt alignment of accounting standards and taxation rules and the application of fair value accounting for tax purposes how to tax hedged positions and post tax hedging schemes taxation of structured financial products and hybrid instruments with focus on bifurcation and integration approaches and the recent BEPS discussion drafts on hybrid mismatch arrangements refining the beneficial ownership concept in domestic law and in tax treaties and an analysis of recent case law withholding taxes in the context of domestic and cross border dividend tax arbitrage schemes and tackling derivatives tax arbitrage effectively in anti avoidance legislation By providing an in depth analysis of corporate taxation issues that arise in domestic as well as in cross border derivatives transactions this book is not only timely but of lasting value in the day to day work of tax lawyers and tax professionals in companies banks and funds and is sure to be of interest to government officials academics and researchers involved with financial instruments taxation **Massachusetts General Hospital Handbook of General Hospital**

Psychiatry E-Book Theodore A. Stern,Oliver Freudenreich,Felicia A. Smith,Gregory L. Fricchione,Jerrold F. Rosenbaum,2017-08-09 For generations of practitioners the Massachusetts General Hospital Handbook of General Hospital Psychiatry has been and is the gold standard guide to consultation liaison psychiatry and psychosomatic medicine The fully updated 7th Edition by Drs Theodore A Stern Oliver Freudenreich Felicia A Smith Gregory L Fricchione and Jerrold F Rosenbaum provides an authoritative easy to understand review of the diagnosis evaluation and treatment of psychiatric

problems experienced by adults and children with medical and surgical conditions Covers the psychological impact of chronic medical problems and life threatening diseases somatic symptom disorders organ donors and recipients pain substance abuse and polypharmacy including a thorough review of drug actions and interactions metabolism and elimination Features DSM 5 updates throughout as well as case studies in every chapter Contains practical tips on how to implement the most current and effective pharmacological therapies as well as cognitive behavioral approaches Expert Consult eBook version included with purchase This enhanced eBook experience allows you to search all of the text figures images videos including video updates glossary and references from the book on a variety of devices

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