

# Benson Parish Council

Unaudited Financial Statements  
For the year ended 31<sup>st</sup> March 2007

Benson Parish Council  
Income and Expenditure  
For the year ended 31<sup>st</sup> March 2007

	<u>Notes</u>	<u>2007</u>	<u>2006</u>
<u>Income</u>			
Precept		91,580	76,750
Hall hire - Parish hall		38,791	36,625
- Youth hall		9,382	10,292
- Pavilion		1,500	1,335
Licence applications		500	
		<hr/>	<hr/>
		50,173	48,252
Allotment and ground rents		2,325	2,226
Grants received	1	30,272	9,457
Bank interest received		2,410	2,957
Miscellaneous income	2	3,850	5,203
		<hr/>	<hr/>
<b>Total Income</b>		180,610	144,845
<u>Expenditure</u>			
Staff salaries and employer's NI	3	33,210	30,507
Pension employer costs		2,043	842
Insurance		6,310	6,381
Grants	4	3,044	2,382
Subscriptions	5	953	857
Office costs	6	3,260	2,779
Office precept projects	7	-	202
Advertising	8	133	1,474
Audit fees		2,070	577
Legal and professional fees	9	1,402	8,576
Bank charges		29	56
Short term loan interest	10	-	2,834
Youth club costs	11	334	310
Further education tuition		254	486
Miscellaneous expenses	12	503	892
Parish hall running costs	13	31,641	34,162
Parish hall precept projects	14	48,034	69,778
Youth hall running costs	15	5,484	6,934
Pavilion running costs	16	4,347	4,030
Land and recreational grounds running costs	17	17,869	15,435
Land and recreational grounds precept projects	18	330	8,564
Rivermead running costs	19	1,076	4,761
Allotment running costs	20	710	2,234
Millbrook Mead running costs	21	96	70
Costs incurred due to vandalism	22	1,059	1,105
Furniture and equipment depreciation	23	369	209
(Surplus)/deficit on disposal of fixed assets	24	-	(7,500)
		<hr/>	<hr/>
<b>Total Expenditure</b>		£ 164,560	£ 198,937
		<hr/>	<hr/>
Net surplus/(deficit) for the year		£ 16,050	£ (54,092)
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Benson Parish Council  
Balance sheet  
as at 31<sup>st</sup> March 2007

		<u>2007</u>	<u>2006</u>
<u>Fixed Assets</u>	<u>Notes</u>		
	25		
Land and property		1,028,701	1,028,701
Furniture and equipment		17,227	16,965
		1,045,928	1,045,666
 <u>Current Assets</u>			
Cash at Bank	26	107,847	138,339
Debtors	27	4,017	4,810
Prepayments and amounts paid in advance	28	4,391	4,311
Interest receivable		1,172	840
Amounts received in advance	29	-	(45,790)
		117,427	102,510
 <b>Total Assets</b>		£ 1,163,355	£ 1,148,176
 <u>Current Liabilities</u>			
Creditors	30	3,281	1,133
Accruals		3,651	5,913
Other creditors	31	-	757
Loan	32	-	-
 <b>Total Liabilities</b>		£ 6,932	£ 7,803
 <b>Total Assets less Total Liabilities</b>		£ 1,156,423	£ 1,140,373
 <b>Total Net Assets</b>		£ 1,156,423	£ 1,140,373
 <u>Income and Expenditure Account</u>			
Balance at 1 <sup>st</sup> April 2006		£ 95,216	£ 149,308
Net Surplus/(Deficit) for the year		£ 16,050	£ (54,092)
Balance at 31 <sup>st</sup> March 2007		£ 111,266	£ 95,216
Re-valuation reserve		£ 1,045,157	£ 1,045,157
		£ 1,156,423	£ 1,140,373

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2007

1. Grants received

	<u>2007</u>	<u>2006</u>
Main hall ceiling replacement - S.O.D.C.	-	3,000
- W.R.E.N.	3,385	-
- Awards for All	-	5,000
Anonymous donation	-	1,000
Tub planting donation	-	7
Parish plan follow up - D.E.F.R.A.	-	450
Heating and ventilation upgrade works - S.O.D.C.	7,302	-
- O.C.C.	3,000	-
- T.O.E.	6,000	-
- W.R.E.N.	10,165	-
Benson Community Association art tables grant	170	-
War Memorials Trust	250	-
	£ 30,272	£ 9,457

2. Miscellaneous income

	<u>2007</u>	<u>2006</u>
Public toilets	667	1,213
Parish hall payphone	-	5
Tennis Courts electricity	546	673
Photocopying	48	85
Sundry	44	24
Refreshments	385	700
Caretakers fees	775	322
From contractor re Chubb call out	-	118
Youth hall waste wheeler weekly share	364	275
HMRC online filing	250	250
Tree works – OCC contribution	-	825
Mrs Leppard retirement gifts	-	713
Benson Festival re TV licence	26	-
Sale of Parish Plans	10	-
Postage	5	-
Adjustments to correct past overstated accruals		
YH gas	530	-
PV electricity	200	-
	£ 3,850	£ 5,203

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2007

3.	<u>Staff salaries and national insurance</u>	<u>2007</u>	<u>2006</u>
	Staff salaries	31,496	28,774
	Employers national insurance contributions	1,714	1,733
		£ 33,210	£ 30,507
		£ 33,210	£ 30,507
4.	<u>Grants</u>	<u>2007</u>	<u>2006</u>
	<u>Grants included in precept budget</u>		
	Parish Plan	-	425
	Royal British Legion – Poppy Wreath	60	60
	Millstream Day Centre – 2006 grant	1,100	1,100
	Wallingford Green Gym	-	50
	Oxfordshire Rural Community Council – John Hardwick retirement	-	50
	Oxfordshire Association for the Blind	75	-
	South and Vale Carers	75	-
	The Samaritans	75	-
	Citizens Advice Bureau Didcot District	150	-
	Cemetery upkeep grant	600	600
		2,135	2,285
	<u>Section 137 grants</u>		
	Millstream Day Centre contribution towards new oven	50	-
	Millstream Day Centre hall hire grant	63	-
	Benson Festival hall hire grant	739	97
	Benson 10k road run hall hire grant	37	-
	Benson Environmental Survey Team lawnmower grant	20	-
		909	97
		£3,044	£ 2,382

The number of electors on the Register of Electors in force from 1<sup>st</sup> December 2006 is 2,999.

Benson Parish Council  
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For the year ended 31<sup>st</sup> March 2007

5. Subscriptions

	<u>2007</u>	<u>2006</u>
Oxfordshire Association of Local Councils	528	548
Society of Local Council Clerks	152	79
International Tree Foundation	25	25
Oxfordshire Playing Fields Association	45	45
The Chiltern Society	25	25
Campaign to Protect Rural England	26	25
Oxfordshire Rural Community Council	20	20
Oxfordshire Rural Community Council – village halls	20	-
Open Space Society	40	30
Sane Planning in the South East	30	30
WRVS	-	30
National Association of Local Councils	42	-
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	£ 953	£ 857
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6. Office costs

	<u>2007</u>	<u>2006</u>
Photocopier	710	716
Telephone	382	371
Stationery	930	656
Postage	502	563
Computer costs	351	-
Software maintenance and Internet subscription	385	453
Office sundries	-	20
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	£ 3,260	£ 2,779
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7. Office precept project

	<u>2007</u>	<u>2006</u>
Fireproof safe	£ -	£ 202
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Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2007

8. Advertising

	<u>2007</u>	<u>2006</u>
Situations vacant	-	909
Legal notices	-	160
Conference venues	133	145
Benson village local business poster	-	260
	£ 133	£ 1,474
	£ 133	£ 1,474

9. Legal and professional fees

	<u>2007</u>	<u>2006</u>
Paddock grazing agreement	-	75
General property advise	1,402	4,072
Purchase and sale of 37 Littleworth Road	-	3,467
Purchase of land at The Cedars	-	560
Scout hut lease and footpath	-	402
Cuckoo Pen agreement	-	-
	£ 1,402	£ 8,576
	£ 1,402	£ 8,576

10. Short term loan interest

	<u>2007</u>	<u>2006</u>
Interest on Borrowing from SODC re purchase of 37 Littleworth Road.	£ -	£ 2,834
	£ -	£ 2,834
	£ -	£ 2,834

11. Youth club costs

	<u>2007</u>	<u>2006</u>
Insurance	95	95
Telephone	129	145
OAYP membership	100	70
Youth Club leader First Aid course	10	-
	£ 334	£ 310
	£ 334	£ 310

Benson Parish Council  
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12. Miscellaneous expenses

	<u>2007</u>	<u>2006</u>
Engraving plaques and trophies	-	7
Refreshment provisions	53	82
37 Littleworth Road expenses	-	30
Hall hirer TEN application	-	21
Sundry	6	39
Mrs Leppard retirement gifts	-	713
Minutes binding	263	-
TV licence - Benson Festival	26	-
Key cutting – DPS	18	-
Parish Plan copies	72	-
Allotment map	45	-
Staff CRB check	20	-
	-	-
	-	-
	£ 503	£ 892
	£ 503	£ 892



Benson Parish Council  
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For the year ended 31<sup>st</sup> March 2007

13. Parish Hall running costs

	<u>2007</u>	<u>2006</u>
Business rates	7,278	8,094
Premises licence	37	225
Gas	3,071	4,181
Electricity	2,015	4,180
Water	903	895
Boiler maintenance	718	100
General maintenance	1,356	1,545
Main hall floor maintenance	350	380
Small furniture and equipment	695	1,274
Consumables	698	621
Waste collection	586	572
Fire prevention	840	548
CCTV rental	2,640	2,695
Payphone	168	208
Performing Rights Society	346	320
Cleaning	8,126	5,859
Door repairs	308	434
Electrical repairs to outside lights	322	1,493
Electrical testing and repairs to emergency lights	634	420
Chubb call out (reimbursed by ceiling contractor)	-	118
Servicing and repairs of kitchen/hall appliances	550	-
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	£ 31,641	£ 34,162
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14. Parish Hall precept projects

	<u>2007</u>	<u>2006</u>
Main hall ceiling project	1,213	59,622
Heating project	46,821	8,214
Main hall automatic feed water boiler	-	650
Relining of main hall and lounge curtains	-	1,292
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	£ 48,034	£ 69,778
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Benson Parish Council  
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15. Youth Hall running costs

	<u>2007</u>	<u>2006</u>
Rent	10	10
Business rates	1,494	1,456
Gas	76	1,323
Electricity	853	1,238
Water	473	575
Boiler maintenance	48	60
General maintenance	821	927
Small furniture and equipment	-	149
Emergency lights testing	586	-
Consumables	97	174
Fire prevention	231	131
Performing Rights Society	103	93
Cleaning	212	-
Hand dryer	-	193
Repainting interior and exterior	-	169
Waste wheeler weekly collection	480	436
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	£ 5,484	£ 6,934
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16. Pavilion running costs

	<u>2007</u>	<u>2006</u>
Business rates	1,147	1,118
Electricity	1,190	1,790
Water	323	236
General maintenance	362	478
Consumables	36	233
Fire prevention	254	-
Cleaning	1,035	175
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	£ 4,347	£ 4,030
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17. Land and recreational grounds running costs

	<u>2007</u>	<u>2006</u>
Grass cutting	1,933	1,399
Village centre costs	143	320
Public toilet	733	1,164
Dog waste collection	940	1,153
Signage	81	143
Safety checks and litter picks	7,661	7,681
General maintenance	1,739	1,951
Hedge cutting	263	117
Tub planting	391	276
Tree planting	-	74
War memorial plants	237	169
Bus shelter daily checks	404	400
Fencing	10	368
Contingency fund - replace stolen dog bin	-	73
Recreational grounds and play equipment maintenance	635	147
Scout hut land works	900	-
War memorial lettering	940	-
Street lighting	859	-
	£ 17,869	£ 15,435
	£ 17,869	£ 15,435

18. Land and recreational grounds precept projects

	<u>2007</u>	<u>2006</u>
Christmas lights	330	-
Two new dog bins	-	315
Kerbing war memorial	-	1,919
Sunnyside play area fencing	-	6,330
	£ 330	£ 8,564
	£ 330	£ 8,564

19. Rivermead running costs

	<u>2007</u>	<u>2006</u>
Water	382	428
General maintenance	669	654
Pool maintenance	25	257
Hedge and tree maintenance	-	220
Remedial works to boat house	-	3,202
	£ 1,076	£ 4,761
	£ 1,076	£ 4,761

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20. Allotments running costs

	<u>2007</u>	<u>2006</u>
Water	464	330
General maintenance	171	254
Field maintenance	-	-
Tree pollarding at Cuckoo Pen/Millbrook Mead	-	1,650
Weekly inspections	75	-
	£ 710	£ 2,234

21. Millbrook Mead

	<u>2007</u>	<u>2006</u>
General maintenance	96	-
Tree works	-	70
	£ 96	£ 70

22. Costs incurred due to vandalism

	<u>2007</u>	<u>2006</u>
Parish Hall	-	264
Youth Hall	-	88
Pavilion	183	368
Land and recreational grounds	758	241
Rivermead	118	144
	£ 1,059	£ 1,105

23. Furniture and equipment depreciation

To be consistent, depreciation has been charged at 33.3% on a straight line basis on computer equipment only.

24. (Surplus)/deficit on disposal of fixed assets

	<u>2007</u>	<u>2006</u>
37 Littleworth Road purchase price	-	175,000
Sale proceeds	-	182,500
	£ -	£(7,500)

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2007

25. Fixed Assets

	<u>2007</u>	<u>2006</u>
As valued by Lock & co. 17 <sup>th</sup> July 2003		
<u>Land and Property</u>		
Mill Lane Allotments and Play Area	40,000	40,000
Rivermead Pool and Recreation Ground	50,000	50,000
Rivermead Bathing Hut	100	100
Parish Hall, Sunnyside	500,000	500,000
Sports Pavilion, Sunnyside	100,000	100,000
Recreation Areas, Sunnyside	150,000	150,000
Cuckoo Pen Allotments and Paddock	52,000	52,000
Scout Hut Land	15,000	15,000
Bertie West Field	50,000	50,000
Aldridge Triangle	1,000	1,000
Play and Recreation Ground, Green Close	40,000	40,000
Youth Hall (Building only)	500	500
College Farm Parking Area	30,000	30,000
Bus Shelter	100	100
	£ 1,028,700	£ 1,028,700
<u>At cost as at 1<sup>st</sup> April 2006</u>		
Land at The Cedars	£ 1	£ -
	-	-
<u>Additions in year</u>		
Land at The Cedars	-	1
37 Littleworth Road	-	175,000
	£ -	£ 175,001
<u>Disposals in year</u>		
37 Littleworth Road – sale proceeds	-	(182,500)
-surplus on sale	-	7,500
	£ -	£ (175,000)
<u>Cost and Valuation as at 31<sup>st</sup> March 2007</u>	£ 1,028,701	£ 1,028,701

Land and buildings are in the process of being re-valued; valuations will be updated annually as from 1<sup>st</sup> April 2007.

Benson Parish Council  
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25. cont.

Furniture and equipment

Valuation/Cost as at 1<sup>st</sup> April 2006

Lock & co valuation at 17 <sup>th</sup> July 2003	12,379	12,379
2004 additions at cost	3,450	3,450
2004 Dell PC (RFO)	628	628
2005 additions at cost	25	25
2006 additions at cost	901	-

17,383	16,482
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Additions in year at cost:

Dell Dimension 3100 (PC)	484	-
Letter tray	45	-
Philips Cordless office telephones x2	77	-
Typists chair (DPS)	25	-
y/e 31 <sup>st</sup> March 2006	-	901

631	901
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Valuation/cost as at 31<sup>st</sup> March 2007

£ 18,014	£ 17,383
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Depreciation

As at 1 <sup>st</sup> April 2006	418	209
Charge for year	369	209

At 31<sup>st</sup> March 2007

£ 787	£ 418
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Net book value at 31<sup>st</sup> March 2007

£ 17,227	£ 16,965
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Benson Parish Council  
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26. Cash at bank

	<u>2007</u>	<u>2006</u>
Community Directplus Current account	210	44,351
Business Select Instant Access account	41,221	26,838
Hall Hirer's deposits account	-	-
Public Sector Reserve Current account	11,686	11,379
Green Close Business Select 14 Day account	1,534	1,524
Bloomfield Bequest Business Select 14 Day account	52,564	54,247
Gratuity fund account	632	-
	£ 107,847	£ 138,339

Current account - 2006/2007 precept funds

Instant access account - The balance of £ 41,221 at the year end is precept funds made up as follows:

b/f funds at 1 <sup>st</sup> April 2006 from previous years	£ 6,838
b/f funds at 1 <sup>st</sup> April 2006 included as reduction to 06/07 precept	£ 20,000
accumulated 2006/07 precept funds	£ 14,383
	£ 41,221

Hall Hirer's deposits account – This account was opened during the year for use as a holding account for hirer's refundable deposits against loss/damage.

Public Sector Reserve – This money is from the past sale of land and is to be used for capital projects only.

Green Close account - These funds are to be used for the purchase of new equipment for the Green Close recreational ground and for keeping the area in good order.

The Bloomfield Bequest account - This account holds a £50,000 bequest from Denis Bloomfield, which may not be used. The interest earned on this amount may be used.

Gratuity Fund Account – This account was opened during the year and holds money set aside for the Parish Clerk's gratuity fund. The contract of employment states that these funds will become payable to the clerk upon retirement after five years of service. For the first five years the funds remain the property of Benson Parish Council.

Allocation of funds

Sunnyside car park extension	£ 14,680	Office improvements	£ 1,000
Green Close play equipment	£ 7,534	New room (Parish Hall)	£ 6,000
PH entrance slabs	£ 2,000	Boiler works retention	£ 1,060
YH replacement fund	£ 2,000	Boiler works consultancy	£ 1,500
Consultancy (incl. fundraising)	£ 5,000	Village Christmas lights	£ 1,000
Sunnyside boundary fence fund	£ 9,000		£ 57,774
Green Close fence replacement	£ 2,000	Instant Access account	£ 41,221
Rivermead Access	£ 1,900	Public Sector account	£ 11,686
Millbrook Mead raised path	£ 1,900	Green Close account	£ 1,534
Millbrook Mead tree felling	£ 1,200	Bloomfield account (interest)	£ 2,564
			£ 57,005

Benson Parish Council  
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27. <u>Debtors</u>	<u>2007</u>	<u>2006</u>
Sales ledger	3,463	1,595
VAT to be reclaimed	554	3,215
	£ 4,017	£ 4,810
28. <u>Prepayments and amounts paid in advance</u>		
Prepayments	1,455	1,537
Amounts paid in advance to utility suppliers	2 936	2,774
	£ 4,391	£ 4,311
29. <u>Amounts received in advance</u>	<u>2007</u>	<u>2006</u>
2006/2007 precept first instalment	£ -	£ 45,790
30. <u>Creditors</u>	<u>2007</u>	<u>2006</u>
Purchase ledger	£ 3,281	£ 1,133
31. <u>Other creditors</u>	<u>2007</u>	<u>2006</u>
Pension adjustments	£ -	£ 757
32. <u>Loan</u>		

During the year ended 31<sup>st</sup> March 2006, £160,000 was borrowed from South Oxfordshire District Council in order to purchase 37 Littleworth Road. The borrowing was repaid in full upon sale of the property on 9<sup>th</sup> January 2006.