

Benson Parish Council

Unaudited Financial Statements
For the year ended 31st March 2010

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2010

	Notes	<u>2010</u>	<u>2009</u>
<u>Income</u>			
Precept		120,000	115,000
Hall hire - Parish hall		44,805	43,989
- Youth hall		10,870	10,804
- Pavilion		1,241	1,230
Licence applications		825	725
		57,741	56,748
Allotment and ground rents	1	4,109	3,387
Grants received	2	-	4,431
Bank interest received		243	3,212
Miscellaneous income	3	3,255	8,490
Total Income		185,348	191,268
<u>Expenditure</u>			
Staff salaries and employer's NI	4	49,649	53,708
Pension employer costs		7,000	7,376
Insurance		6,122	8,027
Grants	5	1,965	2,411
Subscriptions	6	981	950
Office costs	7	1,988	2,039
Advertising	8	254	-
Audit fees		550	550
Legal and professional fees	9	898	636
Bank charges		-	110
Youth club costs	10	145	132
Further education tuition		353	396
Miscellaneous expenses	11	175	6,390
Parish hall running costs	12	27,677	23,002
Parish hall precept projects	13	-	6,218
Youth hall running costs	14	6,798	6,245
Pavilion running costs	15	4,333	3,955
Pavilion precept projects	16	-	2,933
Land and recreational grounds running costs	17	18,816	19,924
Land and recreational grounds precept projects	18	-	4,329
Rivermead running costs	19	2,166	1,338
Rivermead precept projects	20	920	99
Allotment running costs	21	1,856	1,348
Millbrook Mead precept projects	22	-	40
Costs incurred due to vandalism	23	1,679	1,671
Partial exemption non-reclaimable input VAT		3,358	-
Total Expenditure		£ 137,683	£ 153,827
 Net surplus for the year		 £ 47,665	 £ 37,441

Benson Parish Council
Balance sheet
as at 31st March 2010

	<u>Notes</u>	<u>2010</u>	<u>2009</u>
<u>Fixed Assets</u>	24		
Land and property		1,028,700	1,028,700
Furniture and equipment		16,457	16,457
		1,045,157	1,045,157
 <u>Current Assets</u>			
Cash at Bank	25	235,310	184,217
Debtors	26	1,557	5,542
Prepayments and amounts paid in advance	27	2,278	2,336
Interest receivable		108	740
		239,253	192,835
 Total Assets		£ 1,284,410	£ 1,237,992
 <u>Current Liabilities</u>			
Creditors	28	2,370	6,084
Accruals		5,276	2,824
Other creditors	29	375	360
 Total Liabilities		£ 8,021	£ 9,628
 Total Assets less Total Liabilities		£ 1,276,389	£ 1,228,724
 Total Net Assets		£ 1,276,389	£ 1,228,724
 <u>Income and Expenditure Account</u>			
Balance as at 1 st April 2009		£ 183,567	£ 146,126
Net Surplus for the year		£ 47,665	£ 37,441
Balance as at 31 st March 2010		£ 231,232	£ 183,567
Re-valuation reserve		£ 1,045,157	£ 1,045,157
		£ 1,276,389	£ 1,228,724

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

1. Allotment and ground rents

	<u>2010</u>	<u>2009</u>
Paddock	285	273
Cuckoo Pen	1,500	1,500
Millbrook Mead	500	450
Tennis Courts	104	119
Sunnyside	500	300
Allotments	1,220	745
	£ 4,109	£ 3,387
	£ 4,109	£ 3,387

2. Grants received

	<u>2010</u>	<u>2009</u>
SODC –public toilets	-	2,775
SODC – speed ramps and bollards in parish hall car park	-	1,656
	£ -	£ 4,431
	£ -	£ 4,431

3. Miscellaneous income

	<u>2010</u>	<u>2009</u>
Public toilets	43	18
Tennis Courts electricity	715	615
Photocopying	13	51
Refreshments	354	1,087
Caretakers fees	1,672	2,088
Youth hall waste wheeler weekly share	303	359
HMRC online filing	75	100
School Trustees Youth Hall paving works contribution	80	-
Parish hall payphone	-	2
Sundry	-	6
Insurance claim - vandalized bus shelter	-	301
- smashed youth hall window	-	346
- smashed parish hall window	-	417
Unidentified money received from National England	-	3,100
	£ 3,255	£ 8,490
	£ 3,255	£ 8,490

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

4.	<u>Staff salaries and national insurance</u>	<u>2010</u>	<u>2009</u>
	Staff salaries	47,268	51,242
	Employers national insurance contributions	2,381	2,466
		£ 49,649	£ 53,708
		£ 49,649	£ 53,708
5.	<u>Grants</u>	<u>2010</u>	<u>2009</u>
	Royal British Legion – Poppy Wreath	60	60
	Millstream Day Centre – 2007 grant	1,000	1,100
	Homestart	50	50
	The Samaritans	75	75
	Citizens Advice Bureau Didcot District	100	100
	Ryder Cheshire Volunteers	80	-
	Cemetery upkeep grant	600	-
	Oxfordshire Association for the Blind	-	75
	Thames Valley & Chiltern Air Ambulance Trust	-	40
	Sonning Common Green Gym	-	30
	South and Vale Carers	-	75
	Benson PCC Bell Fund	-	500
	1 st Benson Guides	-	100
	2 nd Benson Rainbows	-	100
	1 st Benson Guides hall hire grant	-	71
	Pension forum hall hire grant	-	35
		-	306
		£ 1,965	£ 2,411
		£ 1,965	£ 2,411

The number of electors on the Register of Electors in force from 1st December 2009 is 3,099.

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

6. Subscriptions

	<u>2010</u>	<u>2009</u>
Oxfordshire Association of Local Councils	595	573
Society of Local Council Clerks	150	146
International Tree Foundation	25	25
Oxfordshire Playing Fields Association	42	42
The Chiltern Society	25	25
Campaign to Protect Rural England	29	28
Oxfordshire Rural Community Council	20	20
Oxfordshire Rural Community Council – village halls	20	20
Open Space Society	40	30
National Association of Local Councils	35	41
	£ 981	£ 950
	£ 981	£ 950

7. Office costs

	<u>2010</u>	<u>2009</u>
Photocopier	721	624
Telephone	330	294
Stationery	234	448
Postage	229	240
Computer costs	47	44
Software maintenance and Internet subscription	427	369
Office sundries	-	20
	£ 1,988	£ 2,039
	£ 1,988	£ 2,039

8. Advertising

	<u>2010</u>	<u>2009</u>
Legal notices	114	-
Benson Bulletin Street light questionnaire	95	-
Benson Bulletin RAF parade advert	45	-
	£ 254	£ -
	£ 254	£ -

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

9. Legal and professional fees

	<u>2010</u>	<u>2009</u>
General property advise	802	336
Land registry fees	96	-
Transfer of public toilets from SODC to BPC	-	300
	£ 898	£ 636

10. Youth club costs

	<u>2010</u>	<u>2009</u>
OAYP affiliation and insurance	£ 145	£ 132

11. Miscellaneous expenses

	<u>2010</u>	<u>2009</u>
Engraving plaques and trophies	11	12
Refreshment provisions	132	154
Frame Millbrook Mead certificate	20	-
Sundry	12	12
Repay Natural England amounts received in error	-	6,200
Christmas decorations	-	7
Write off amount provided for internal audit – no charge	-	(100)
Model Hall hire agreement ORCC	-	8
Refreshments for RAF evening	-	97
	£ 175	£ 6,390

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

12. Parish Hall running costs

	<u>2010</u>	<u>2009</u>
Business rates	7,881	7,507
Premises licence variation	190	-
Gas	3,232	3,251
Electricity	3,109	2,429
Water	779	610
General maintenance	1,148	533
Piano tuning	90	45
Door and window repairs	995	250
Small furniture and equipment	568	1,365
Consumables	640	985
Waste collection	802	722
Fire prevention	766	348
CCTV rental	3,160	3,140
Payphone	140	121
Performing Rights Society	436	452
PA system adjustments and repairs	126	138
Servicing and repairs of kitchen/hall appliances	368	309
Electrical testing & repairs to emergency & external lights	455	564
Boiler maintenance	1,359	-
Repaint car park hatching	190	-
Removal of water bunny	105	-
Installation of baby changing facilities	175	-
Main hall roller blind	74	-
Varnish for stage	94	-
Insurance excess re theft of roof lead above stage	250	-
Temporary cover of ceiling above stage	320	-
Repairs to WC plumbing	225	-
Ceiling tiles for kitchen	-	213
Cleaning	-	20
	£ 27,677	£ 23,002
	£ 27,677	£ 23,002

13. Parish Hall precept projects

	<u>2010</u>	<u>2009</u>
Car park bollards	-	565
Car park speed ramps	-	2,748
150 polypropylene chairs for main hall	-	2,905
	£ -	£ 6,218
	£ -	£ 6,218

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

14. Youth Hall running costs

	<u>2010</u>	<u>2009</u>
Rent	10	10
Business rates	1,673	1,594
Gas	58	99
Electricity	1,473	1,355
Water	731	488
General maintenance	491	876
Consumables	261	127
Fire prevention	77	104
Performing Rights Society	108	97
Waste wheeler weekly collection	599	585
Boiler (water heater) maintenance	70	-
Emergency and external lights testing and repairs	320	-
Portable appliance testing	55	-
Repairs to doors	75	-
Plumbing repairs	355	-
Repairs to burst pipe outside entrance	275	-
Relaying of entrance slabs	167	-
Electrical repairs	-	60
Repairs to smashed window	-	446
Dry clean curtains	-	404
	£ 6,798	£ 6,245

15. Pavilion running costs

	<u>2010</u>	<u>2009</u>
Business rates	1,285	1,224
Electricity	1,563	1,172
Water	392	347
General maintenance	208	239
Consumables	122	22
Fire prevention	244	147
Repairs to burst pipe in roof	115	-
Repairs to clock	341	-
Installation of new hand dryer	63	-
Door kickplates		91
Repairs and improvements to shower area		406
Replace broken hip tiles		307
	£ 4,333	£ 3,955

16. Pavilion precept projects

Repairs to Gable End	£ -	£ 2,933
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Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

17. Land and recreational grounds running costs

	<u>2010</u>	<u>2009</u>
Grass cutting	4,136	3,986
Village centre costs	456	496
Village centre map	58	-
Public toilet	1,592	1,054
Dog waste collection	678	1,092
Signage	260	-
Safety checks and litter picks	7,656	7,656
General maintenance	1,267	1,080
Hedge cutting	-	190
Tub planting	265	314
War memorial plants	245	209
Bus shelter daily checks and repairs	541	960
Recreational grounds and play equipment maintenance	1,562	1,497
Repairs to Sunnyside overflow parking area	100	-
Repairs to Sunnyside pitches	-	450
Sunnyside goalpost socket covers	-	160
Bollards at the Cedars	-	307
Tree works at Aldridge Triangle	-	473
	£ 18,816	£ 19,924
	£ 18,816	£ 19,924

18. Land and recreational grounds precept projects

	<u>2010</u>	<u>2009</u>
Paint for play equipment	-	407
Green Close play area seat	-	408
Sunnyside toddler play area fence	-	3,064
Survey Sunnyside re car park extension	-	450
	£ -	£ 4,329
	£ -	£ 4,329

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

19. Rivermead running costs

	<u>2010</u>	<u>2009</u>
Water	476	424
General maintenance	619	624
Pool maintenance	475	290
Play area ROSPA inspection	129	-
Replace Lifebelts	79	-
Signage	388	-
	£ 2,166	£ 1,338

20. Rivermead precept projects

	<u>2010</u>	<u>2009</u>
Tree works	920	-
Rivermead steps	-	99
	£ 920	£ 99

21. Allotment running costs

	<u>2010</u>	<u>2009</u>
Water	641	783
General maintenance	50	105
Weekly inspections	260	260
Tree works	450	-
Repairs to water troughs	455	-
Survey allotment for measurements	-	200
	£ 1,856	£ 1,348

22. Millbrook Mead precept projects

	<u>2010</u>	<u>2009</u>
Wooden footpath	£ -	£ 40

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

23. Costs incurred due to vandalism

	<u>2010</u>	<u>2009</u>
Parish Hall	222	484
Youth Hall	222	138
Pavilion	124	270
Land and recreational grounds	1,011	719
Rivermead	100	60
	£ 1,679	£ 1,671
	£ 1,679	£ 1,671

24. Fixed Assets

	<u>2010</u>	<u>2009</u>
As valued by Lock & co. 17 th 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
Land at The Cedars	-	-
	£ 1,028,700	£ 1,028,700
<u>Furniture and equipment</u>		
As valued by Lock & co at 17 th July 2003	12,379	12,379
2004 additions at cost	4,078	4,078
	£ 16,457	£ 16,457
	£ 16,457	£ 16,457
<u>Valuation carried forward at 31st March 2010</u>	£ 1,045,157	£ 1,045,157

Assets are included at valuation with additions being written off from reserves.

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

25. Cash at bank

	<u>2010</u>	<u>2009</u>
Community Directplus Current account	4,741	6,089
Business Select Instant Access account	46,067	9,696
Hall Hirer's deposits account	1	1
Public Sector Reserve Current account	12,458	12,425
Bloomfield Bequest Business Select 14 Day account	52,611	52,834
Gratuity Fund account	4	4
Project Funds Business Select 14 Day account	119,428	103,168
	£ 235,310	£ 184,217
	£ 235,310	£ 184,217

Current account - 2009/2010 remaining precept funds

Instant access account - The balance of £ 46,067 at the year end is unspent 2009/2010 precept funds. A surplus was forecast during the year and included as reserves to reduce the 2010/2011 precept request.

Hall Hirer's deposits account – This is 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.

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 – The balance of this account is interest earned on the funds that were spent during the year ended 31st March 2008.

Project Funds account - This account holds funds set aside for specific projects to be carried out in the future. The balance of £ 119,428 is made up as follows:

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

25. (cont.) Cash at bank

Allocation of project funds as at 31st March 2010

<u>Project</u>	<u>Project Funds a/c</u>
Parish Hall extension	26,000
Parish Hall extension Architect's fees	10,000
Parish Hall car park extension	28,000
Parish Hall CCTV	843
Parish Hall main hall chairs	3,000
Parish Hall new office	1,575
Parish Hall office IT upgrade	2,000
Parish Hall entrance slabs remaining funds	1,650
Youth Hall replacement fund	9,000
Pavilion heaters on meters	2,000
Pavilion tiles to turf entrance	3,000
Play areas Sunnyside climbing frame	2,000
Play areas Sunnyside Kicking wall and ramps	3,000
Play areas Green Close equipment	1,580
Play areas Green Close fence	2,000
Sunnyside fence and hedge	3,000
Sunnyside	10,000
Rivermead river bank erosion prevention	7,500
Rivermead entrance steps handrail	200
Rivermead tree pollarding and maintenance	1,080
Allotment fence/gate/hedges	6,000
Bertie West field	2,620
Village centre Christmas lights	1,000
Fundraising consultancy	5,000
Scout hut fence and gate	600
Street lighting	800
Road group ground sockets	1,000
	£ 134,448
Funded by:	
Project funds account	119,428
Public sector reserve account (balance at September 2009)	12,434
Bloomfield bequest account (interest only balance at September 2009)	2,586
	£134,448

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2010

26. <u>Debtors</u>	<u>2010</u>	<u>2009</u>
Sales ledger	1,405	3,867
VAT to be reclaimed	152	1,675
	£ 1,557	£ 5,542
	£ 1,557	£ 5,542
27. <u>Prepayments and amounts paid in advance</u>	<u>2010</u>	<u>2009</u>
Prepayments	2,159	2,336
Amounts paid in advance	119	-
	£ 2,278	£ 2,336
	£ 2,278	£ 2,336
28. <u>Creditors</u>	<u>2010</u>	<u>2009</u>
Purchase ledger	£ 2,370	£ 6,084
	£ 2,370	£ 6,084
29. <u>Other creditors</u>	<u>2010</u>	<u>2009</u>
Amounts received in advance	200	360
HMRC PAYE/NI final amount due	175	-
	£ 375	£ 360
	£ 375	£ 360