

Benson Parish Council

Unaudited Financial Statements  
For the year ended 31st March 2011

Benson Parish Council  
Income and Expenditure  
For the year ended 31st March 2011

<u>Income</u>	<u>Notes</u>	<u>2011</u>	<u>2010</u>
Precept		118,169	120,000
Hall hire	Parish hall	48,693	44,805
	Youth hall	13,239	10,870
	Pavilion	2,351	1,241
Licence applications		<u>800</u>	<u>825</u>
		65,083	57,741
Allotment and ground rents	1	4,318	4,109
Donations received	2	1,125	-
Bank interest received		395	243
Other income	3	9,882	3,255
<b>Total Income</b>		<u>£ 198,972</u>	<u>£ 185,348</u>
<u>Expenditure</u>			
Staff salaries and employer's NI	4	39,150	49,649
Pension employer contributions		7,031	7,000
Insurance		6,324	6,122
Grants	5	3,720	1,965
Subscriptions	6	987	981
Office costs	7	2,909	1,988
Advertising	8	18	254
Audit fees		650	550
Legal and professional fees	9	-	898
Youth club costs	10	220	145
Further education tuition		94	353
Miscellaneous expenses	11	135	175
Parish hall running costs	12	28,141	27,677
Parish hall precept projects	13	14,281	-
Youth hall running costs	14	8,249	6,798
Youth hall precept projects	15	698	-
Pavilion running costs	16	7,737	4,333
Land and recreational grounds running costs	17	18,458	18,816
Land and recreational grounds precept projects	18	11,105	-
Rivermead running costs	19	2,375	2,166
Rivermead precept projects	20	-	920
Allotment running costs	21	1,707	1,856
Millbrook Mead running costs	22	175	-
Costs incurred due to vandalism	23	888	1,679
Partial exemption non-reclaimable input VAT		<u>7,592</u>	<u>3,358</u>
<b>Total Expenditure</b>		<u>£ 162,644</u>	<u>£ 137,683</u>
Net surplus for the year		<u>£ 36,328</u>	<u>£ 47,665</u>

Benson Parish Council  
Balance Sheet  
as at 31st March 2011

	<u>Notes</u>	<u>2011</u>	<u>2010</u>
<u>Fixed Assets</u>			
	24		
Land and property		1,028,700	1,028,700
Furniture and equipment		<u>30,482</u>	<u>16,457</u>
		1,059,182	1,045,157
<u>Current Assets</u>			
Cash at Bank	25	267,851	235,310
Debtors	26	3,351	1,405
Prepayments and amounts paid in advance	27	2,222	2,278
Other debtors	28	1,464	152
Interest receivable		<u>106</u>	<u>108</u>
		274,994	239,253
<b>Total Assets</b>		<u>£ 1,334,176</u>	<u>£ 1,284,410</u>
<u>Current Liabilities</u>			
Creditors	29	3,630	2,370
Accruals and amounts received in advance	30	3,740	5,476
Other creditors	31	<u>64</u>	<u>175</u>
<b>Total Liabilities</b>		<u>£ 7,434</u>	<u>£ 8,021</u>
<b>Total Assest less Total Liabilities</b>		<u>£ 1,326,742</u>	<u>£ 1,276,389</u>
<b>Total Net Assets</b>		<u>£ 1,326,742</u>	<u>£ 1,276,389</u>
<u>Income and Expenditure Account</u>			
Balance at 1st April 2010		£ 231,232	£ 183,567
Net surplus for the year		<u>£ 36,328</u>	<u>£ 47,665</u>
Balance as at 31st March 2011		£ 267,560	£ 231,232
Re-valuation reserve		<u>£ 1,059,182</u>	<u>£ 1,045,157</u>
		<u>£ 1,326,742</u>	<u>£ 1,276,389</u>

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
<b>1</b> <u>Allotment and ground rents</u>		
Paddock	285	285
Cuckoo Pen	1,500	1,500
Millbrook Mead	550	500
Tennis Courts	104	104
Sunnyside	500	500
Allotments	1,379	1,220
	£ 4,318	£ 4,109
	£ 4,318	£ 4,109
<b>2</b> <u>Donations received</u>		
Village centre flower tubs - Benson Bulletin	500	-
Parish Hall microphones - Anonymous	500	-
Millbrook Mead clearance - BEST	50	-
Small donations	75	-
	£ 1,125	£ -
	£ 1,125	£ -
<b>3</b> <u>Other income</u>		
Public toilets	45	43
Tennis Courts electricity	1,699	715
Photocopying	27	13
Refreshments	441	354
Caretakers fees	1,534	1,672
Youth hall waste wheeler weekly share	299	303
Parish hall payphone	4	-
Insurance claim - Parish hall roof, theft of lead	1,660	-
- Parish hall stage ceiling	173	-
- Boiler fire	3,716	-
Hirer's equipment PAT testing	23	-
Chubb call out fee paid by hirer	175	-
Replacement of damaged carpet tiles paid by hirer	36	-
Sale of Sisis roller	50	0
HMRC online filing	-	75
School Trustees Youth Hall paving works contribution	-	80
	£ 9,882	£ 3,255
	£ 9,882	£ 3,255

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
4 <u>Staff salaries and employers national insurance</u>		
Staff salaries	37,261	47,268
Employers national insurance contributions	1,889	2,381
	£ 39,150	£ 49,649
	£ 39,150	£ 49,649
5 <u>Grants</u>		
Royal British Legion – Poppy Wreath	60	60
Millstream Day Centre	1,000	1,000
The Samaritans	50	75
Citizens Advice Bureau Didcot District	100	100
Oxfordshire Association for the Blind	75	-
Alzheimer's Association in memory of Marie Warwick	100	-
St. John's Ambulance	50	-
South and Vale Carers	75	-
ASNA Music Club	50	-
1 <sup>st</sup> Benson Guides	400	-
Parishes Against Gravel Extraction	1,000	-
BUFC coach training	140	-
Village centre tub planting prizes:		
First place - Gary Smith	60	-
Second place - Julia Leppard	30	-
Third place - Ian Leppard	10	-
Oxfordshire VCH Trust	20	-
Millstream Day Centre - garden	500	-
Homestart	-	50
Ryder Cheshire Volunteers	-	80
Graveyard upkeep grant	-	600
	£ 3,720	£ 1,965
	£ 3,720	£ 1,965

The number of electors on the Register of Electors in force from 1<sup>st</sup> December 2010 is 3,125.

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
<b>6</b> <u>Subscriptions</u>		
Oxfordshire Association of Local Councils	598	595
Society of Local Council Clerks	151	150
International Tree Foundation	25	25
Oxfordshire Playing Fields Association	45	42
The Chiltern Society	25	25
Campaign to Protect Rural England	29	29
Oxfordshire Rural Community Council	30	20
Oxfordshire Rural Community Council – village halls	30	20
Open Space Society	40	40
National Association of Local Councils	14	35
	£     987	£     981
	£     987	£     981
<b>7</b> <u>Office costs</u>		
Photocopier	676	721
Telephone	283	330
Stationery	342	234
Postage	299	229
Computer costs	861	47
Software maintenance and Internet subscription	448	427
	£   2,909	£   1,988
	£   2,909	£   1,988
<b>8</b> <u>Advertising</u>		
Legal notices	15	114
Outreach Post Office posters	3	-
Benson Bulletin Street light questionnaire	-	95
Benson Bulletin RAF parade advert	-	45
	£     18	£    254
	£     18	£    254

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
9 <u>Legal and professional fees</u>		
General property advice	-	802
Land registry fees	-	96
	-	898
	£       -	£       898
10 <u>Youth club costs</u>		
OAYP affiliation and insurance	£       220	£       145
	£       220	£       145
11 <u>Miscellaneous expenses</u>		
Refreshment provisions	113	132
Sundry	5	12
Youth Forum meeting costs	17	-
Engraving plaques and trophies	-	11
Frame Millbrook Mead certificate	-	20
	135	175
	£       135	£       175

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
12 <u>Parish Hall running costs</u>		
Business rates	6,727	7,881
Premises licence variation	-	190
Gas	3,371	3,232
Electricity	2,894	3,109
Water	1,130	779
General maintenance	1,026	1,148
Piano tuning	48	90
Door and window repairs	154	995
Small furniture and equipment	492	568
Consumables	829	640
Waste collection	770	802
Fire prevention	1,057	766
CCTV rental	3,100	3,160
Payphone	135	140
Performing Rights Society	446	436
PA system adjustments and repairs	115	126
Servicing and repairs of kitchen/hall appliances	220	368
Electrical testing & repairs to emergency & external lights	233	455
Boiler maintenance	851	1,359
Replace stage ceiling	1,415	-
Replace damaged roof tiles	312	
Cleaning of main hall ceiling, lights, windows and blinds	2,370	
Repoint main hall internal brickwork	85	
Varnish for stage	67	94
Repair gutters	167	
Timber for bar store shelves	40	
Cleaning	87	-
Insurance excess re theft of roof lead above stage	-	250
Temporary cover of ceiling above stage	-	320
Repairs to WC plumbing	-	225
Repaint car park hatching	-	190
Removal of water bunny	-	105
Installation of baby changing facilities	-	175
Main hall roller blind	-	74
	£ 28,141	£ 27,677
13 <u>Parish Hall precept projects</u>		
Replace burnt out boiler and modify flues and pipework	7,613	-
Replace stage lighting	540	-
Replace lounge ceiling and lighting	2,818	-
Crockery	2,789	
Cutlery	522	
	£ 14,281	£ -



Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
14 <u>Youth Hall running costs</u>		
Rent	10	10
Business rates	1,428	1,673
Gas	66	58
Electricity	1,665	1,473
Water	374	731
General maintenance	443	491
Consumables	385	261
Fire prevention	323	77
Performing Rights Society	108	108
Waste wheeler weekly collection	627	599
Cleaning	2,080	-
Boiler (water heater) maintenance	40	70
Portable appliance testing	10	55
Plumbing repairs	625	355
Electrical repairs	65	-
Emergency and external lights testing and repairs	-	320
Repairs to doors	-	75
Repairs to burst pipe outside entrance	-	275
Relaying of entrance slabs	-	167
	<hr/>	<hr/>
	£ 8,249	£ 6,798
	<hr/> <hr/>	<hr/> <hr/>
15 <u>Youth Hall precept projects</u>		
Planning application and maps for rebuild	£ 698	£ -
	<hr/> <hr/>	<hr/> <hr/>
16 <u>Pavilion running costs</u>		
Business rates	1,097	1,285
Electricity	3,701	1,563
Water	563	392
General maintenance	169	208
Consumables	197	122
Fire prevention	350	244
Cleaning	339	-
Plumbing repairs	473	-
Repair garage door	185	-
New heating timer	185	-
Post office expenses	309	-
PAT testing	4	-
Replace broken roof tiles	165	-
Repairs to burst pipe in roof	-	115
Repairs to clock	-	341
Installation of new hand dryer	-	63
	<hr/>	<hr/>
	£ 7,737	£ 4,333
	<hr/> <hr/>	<hr/> <hr/>

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
17 <u>Land and recreational grounds running costs</u>		
Grass cutting	3,712	3,712
Village centre costs	572	456
Public toilet	1,700	1,592
Dog waste collection	585	678
Signage	373	260
Safety checks and litter picks	7,656	7,656
General maintenance	1,175	1,267
Tree planting	35	-
Tub planting	219	265
War memorial plants	260	245
Bus shelter daily checks and repairs	429	541
Recreational grounds and play equipment maintenance	1,129	1,562
Deadwood trees around Sunnyside	100	-
Dog bin - Watlington Road	399	-
Dog bin - St. Helen's	114	-
Village centre map	-	58
Repairs to Sunnyside overflow parking area	-	100
	£ 18,458	£ 18,392
	£ 18,458	£ 18,392
18 <u>Land and recreational grounds precept projects</u>		
Sunnyside hedge laying and gapping up	1,724	-
Sunnyside chestnut fencing and hedging	300	-
Village centre tubs x18	2,996	-
Slide - St' Helen's play area	4,760	-
Ground work and refitting of St. Helen's play equipment after slide installation	1,000	-
Bike rack - St. Helen's play area	240	-
Overflow car park planning application	85	-
	£ 11,105	£ -
	£ 11,105	£ -

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

	<u>2011</u>	<u>2010</u>
19 <u>Rivermead running costs</u>		
Grass cutting	424	424
Water	543	476
General maintenance	711	619
Pool maintenance	440	475
Play area ROSPA inspection	66	129
Replace Lifebelts	-	79
Signage	-	388
Picnic table	191	-
	£ 2,375	£ 2,590
20 <u>Rivermead precept projects</u>		
Tree works	£ -	£ 920
21 <u>Allotment running costs</u>		
Water	1,036	641
General maintenance	83	50
Weekly inspections	260	260
Tree works	-	450
Repairs to water troughs	235	455
Replace Cuckoo Pen bridge	93	-
	£ 1,707	£ 1,856
22 <u>Millbrook Mead running costs</u>		
Clearance of pond and vegetation	£ 175	£ -
23 <u>Costs incurred due to vandalism</u>		
Parish Hall	155	222
Youth Hall	30	222
Pavilion	20	124
Land and recreational grounds	628	1,011
Rivermead	55	100
	£ 888	£ 1,679

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

24	<u>Fixed Assets</u>	<u>2011</u>	<u>2010</u>
	<u>Land and property</u>		
	As valued by Lock & co. 17 <sup>th</sup> July 2003		
	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
		£ 1,028,700	£ 1,028,700
	<u>Furniture and equipment</u>		
	As valued by Lock & co at 17 <sup>th</sup> July 2003	12,379	12,379
	2004 additions at cost	4,078	4,078
		£ 16,457	£ 16,457
	Valuation at 1st April 2010	£ 16,457	£ 16,457
	Additions during the year		
	Sony Vaio laptop, monitor, keyboard and mouse	774	-
*	Parish Hall crockery	3,034	-
*	Parish Hall cutlery	856	-
	Storage trolley for stage extension	362	-
*	Village centre flower tubs	2,953	-
	Lockable grit bins x3	432	-
	Rivermead picnic table	191	-
*	St. Helen's play area slide	4,760	-
*	St. Helen's play area bike rack	240	-
	Sac-O-Mat dog bin, Roke footpath	339	-
	Dog bin St Helen's play area	84	-
	* = precept project	£ 14,025	-
	Adjusted in revaluation reserve	£ 14,025	-
		£ 30,482	£ 16,457
		£ 30,482	£ 16,457
	Valuation at 31st March 2011	£ 30,482	£ 16,457
		£ 1,059,182	£ 1,045,157
	<u>Fixed Assets at 31<sup>st</sup> March 2011</u>	£ 1,059,182	£ 1,045,157

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

25 Cash at bank

	<u>2011</u>	<u>2010</u>
Community Directplus Current account	83,139	4,741
Business Select Instant Access account	2	46,067
Hall Hirer's deposits account	1	1
Public Sector Reserve Current account	12,505	12,458
Bloomfield Bequest Business Select 14 Day account	52,660	52,611
Gratuity Fund account	4	4
Project Funds Business Select 14 Day account	119,540	119,428
	£ 267,851	£ 235,310
	£ 267,851	£ 235,310

Current account - previous and current years remaining precept funds including funds allocated to projects, held in the current account whilst it attracts a higher rate of interest than the savings accounts.

Instant access account - The balance of this account was transferred to the current account during the year to attract a higher rate of interest. The £2 is interest earned and credited to the account after the balance transfer.

Hall Hirer's deposits account – This is a holding account for hirer's refundable deposits against loss/damage. The balance of £1 is interest earned.

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 31<sup>st</sup> March 2008 as they were no longer required for the parish clerk who left the position with less than five years service.

Project Funds account - This account holds funds set aside for specific projects to be carried out in the future. The total of funds allocated to projects at 31st March 2011 is as follows:

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

25. (cont.) Cash at bank

Allocation of project funds as at 31<sup>st</sup> March 2011

<u>Project</u>	<u>Project Funds</u> <u>a/c</u>
Halls extension fund	11,000
Parish Hall extension	26,000
Parish Hall extension Architect's fees	10,000
Parish Hall car park extension	27,915
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 lounge carpet tiles	1,500
Parish Hall new audio system	2,300
Parish Hall replacement noise limiter	1,800
Youth Hall replacement fund	8,302
Youth Hall gents floor (towards rebuild)	1,300
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	1,820
Play areas Green Close fence	12,000
Sunnyside	10,000
Rivermead river bank erosion prevention	7,500
Allotment fence/gate/hedges	6,000
Bertie West field	2,620
Village centre Christmas lights	1,000
Youth Forum	260
Enabling fund	15,881
	<hr/>
	£ 162,616
	<hr/> <hr/>
Funded by:	
Project funds account	119,540
Public sector reserve account	12,505
Bloomfield bequest account	2,660
Current account	27,911
	<hr/>
	£ 162,616
	<hr/> <hr/>

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2011

		<u>2011</u>	<u>2010</u>
26	<u>Debtors</u>		
	Sales ledger	£ 3,351	£ 1,405
		<hr/> <hr/>	<hr/> <hr/>
27	<u>Prepayments and amounts paid in advance</u>		
	Prepayments	2,155	2,159
	Amounts paid in advance	67	119
		<hr/>	<hr/>
		£ 2,222	£ 2,278
		<hr/> <hr/>	<hr/> <hr/>
28	<u>Other debtors</u>		
	Due from HMRC re SMP	1,464	-
	VAT to be reclaimed	-	152
		<hr/>	<hr/>
		£ 1,464	£ 152
		<hr/> <hr/>	<hr/> <hr/>
29	<u>Creditors</u>		
	Purchase ledger	£ 3,630	£ 2,370
		<hr/> <hr/>	<hr/> <hr/>
30	<u>Accruals and amounts received in advance</u>		
	Accruals	3,333	5,276
	Amounts received in advance - hall bookings	407	200
		<hr/>	<hr/>
		£ 3,740	£ 5,476
		<hr/> <hr/>	<hr/> <hr/>
31	<u>Other creditors</u>		
	Underpaid salary re pension recalculations	11	-
	VAT liability	53	-
	PAYE due at year end	-	175
		<hr/>	<hr/>
		£ 64	£ 175
		<hr/> <hr/>	<hr/> <hr/>