

**Benson Parish Council**

**Unaudited Financial Statements  
For the year ended 31st March 2012**

Benson Parish Council  
Income and Expenditure  
For the year ended 31st March 2012

<u>Income</u>	<u>Notes</u>	<u>2012</u>	<u>2011</u>
Precept		119,170	118,169
Hall hire	Parish hall	44,233	48,693
	Youth hall	12,328	13,239
	Pavilion	4,264	2,351
Licence applications		<u>650</u>	<u>800</u>
		61,475	65,083
Allotment and ground rents	1	4,125	4,318
Donations received	2	-	1,125
Bank interest received		502	395
Other income	3	3,287	9,882
<b>Total Income</b>		<u>£ 188,559</u>	<u>£ 198,972</u>
<u>Expenditure</u>			
Staff salaries and employer's NI	4	45,495	39,150
Pension employer contributions		6,944	7,031
Insurance		5,034	6,324
Grants	5	3,404	3,720
Subscriptions	6	1,011	987
Office costs	7	2,146	2,909
Office precept projects		30	-
Advertising	8	209	18
Audit fees		690	650
Legal and professional fees	9	654	-
Youth club costs	10	137	220
Further education tuition		21	94
Election costs		1,236	-
Miscellaneous expenses	11	84	135
Parish hall running costs	12	25,213	28,141
Parish hall precept projects	13	777	14,281
Youth hall running costs	14	5,346	8,249
Youth hall precept projects	15	3,780	698
Pavilion running costs	16	5,107	7,737
Land and recreational grounds running costs	17	18,503	18,458
Land and recreational grounds precept projects	18	15,378	11,105
Rivermead running costs	19	2,681	2,375
Allotment running costs	20	1,341	1,707
Millbrook Mead running costs	21	14	175
Costs incurred due to vandalism	22	1,612	888
Partial exemption non-reclaimable input VAT		<u>5,198</u>	<u>7,592</u>
<b>Total Expenditure</b>		<u>£ 152,045</u>	<u>£ 162,644</u>
Net surplus for the year		<u>£ 36,514</u>	<u>£ 36,328</u>

Benson Parish Council  
Balance Sheet  
as at 31st March 2012

	<u>Notes</u>	<u>2012</u>	<u>2011</u>
<u>Fixed Assets</u>			
	23		
Land and property		1,028,701	1,028,700
Furniture and equipment		<u>34,841</u>	<u>30,482</u>
		1,063,542	1,059,182
<u>Current Assets</u>			
Cash at Bank	24	310,032	267,851
Debtors	25	5,139	3,351
Prepayments and amounts paid in advance	26	3,459	2,222
Other debtors	27	3,083	1,464
Interest receivable		<u>117</u>	<u>106</u>
		321,830	274,994
<b>Total Assets</b>		<b>£ 1,385,372</b>	<b>£ 1,334,176</b>
<u>Current Liabilities</u>			
Creditors	28	13,032	3,630
Accruals and amounts received in advance	29	4,741	3,740
Other creditors	30	<u>-</u>	<u>64</u>
<b>Total Liabilities</b>		<b>£ 17,773</b>	<b>£ 7,434</b>
<b>Total Assest less Total Liabilities</b>		<b>£ 1,367,599</b>	<b>£ 1,326,742</b>
<b>Total Net Assets</b>		<b>£ 1,367,599</b>	<b>£ 1,326,742</b>
<u>Income and Expenditure Account</u>			
Balance at 1st April 2011		£ 267,560	£ 231,232
Net surplus for the year		<u>£ 36,514</u>	<u>£ 36,328</u>
Balance as at 31st March 2012		£ 304,074	£ 267,560
Re-valuation reserve		<u>£ 1,063,525</u>	<u>£ 1,059,182</u>
		<b>£ 1,367,599</b>	<b>£ 1,326,742</b>

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
<b>1</b> <u>Allotment and ground rents</u>		
Paddock	287	285
Cuckoo Pen	1,481	1,500
Millbrook Mead	550	550
Tennis Courts	104	104
Sunnyside	350	500
Allotments	1,353	1,379
	£ 4,125	£ 4,318
	£ 4,125	£ 4,318
<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>		
Hire of crockery and cutlery	103	-
Public toilets	54	45
Tennis Courts electricity	859	1,699
Breast Screening Unit electricity	20	-
Photocopying	32	27
Refreshments	28	441
Caretakers fees	1,750	1,534
Youth hall waste wheeler weekly share	71	299
Parish hall payphone	1	4
Hirer's equipment PAT testing	25	23
Chubb call out fee paid by hirer	200	175
HMRC Land Registry refunded overpayments	55	-
Bus questionnaire contributions from other parishes	39	-
Sundry	18	-
Youth hall key cutting from regular users	32	-
Insurance claim - Parish hall roof, theft of lead	-	1,660
- Parish hall stage ceiling	-	173
- Boiler fire	-	3,716
Replacement of damaged carpet tiles paid by hirer	-	36
Sale of Sisis roller	-	50
	£ 3,287	£ 9,882
	£ 3,287	£ 9,882

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
4 <u>Staff salaries and employers national insurance</u>		
Staff salaries	43,766	37,261
Employers national insurance contributions	1,729	1,889
	£ 45,495	£ 39,150
	£ 45,495	£ 39,150
5 <u>Grants</u>		
Friends of Benson Library	650	-
Youth Club hall hire	438	-
Royal British Legion – Poppy Wreath	60	60
Royal British Legion – Memorial Bell fund	100	-
Millstream Day Centre	1,100	1,000
Millstream Day Centre Royal Wedding celebrations	50	-
The Samaritans	100	50
Oxfordshire Association for the Blind	100	75
St. John's Ambulance	100	50
South and Vale Carers	100	75
Village centre tub planting prizes:		
First place	60	60
Second place	20	30
Third place	20	10
Homestart	50	-
Ryder Cheshire Volunteers	40	-
The Chilterns Conservation Board	100	-
FWAG	100	-
Zumbathon - Breast Cancer Awareness hall hire grant	26	-
BUFC line marker donation	190	-
Citizens Advice Bureau Didcot District	-	100
Alzheimer's Association in memory of Marie Warwick	-	100
ASNA Music Club	-	50
1 <sup>st</sup> Benson Guides	-	400
Parishes Against Gravel Extraction	-	1,000
BUFC coach training	-	140
Oxfordshire VCH Trust	-	20
Millstream Day Centre - garden	-	500
	£ 3,404	£ 3,720
	£ 3,404	£ 3,720

The number of electors on the Register of Electors in force from 1<sup>st</sup> December 2011 is 3031

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
6 <u>Subscriptions</u>		
Oxfordshire Association of Local Councils	599	598
Society of Local Council Clerks	153	151
International Tree Foundation	25	25
Oxfordshire Playing Fields Association	65	45
The Chiltern Society	25	25
Campaign to Protect Rural England	29	29
Oxfordshire Rural Community Council	30	30
Oxfordshire Rural Community Council – village halls	30	30
Open Space Society	40	40
National Association of Local Councils	15	14
	<hr/>	<hr/>
	£ 1,011	£ 987
	<hr/> <hr/>	<hr/> <hr/>
7 <u>Office costs</u>		
Photocopier	674	676
Telephone	288	283
Stationery	391	342
Postage	195	299
Software maintenance and Internet subscription	448	448
Minute binding	150	-
Computer costs	-	861
	<hr/>	<hr/>
	£ 2,146	£ 2,909
	<hr/> <hr/>	<hr/> <hr/>
8 <u>Advertising</u>		
Legal notices	15	15
Benson Bulletin bus survey questionnaire	180	-
Halls assistant job advert	14	-
Outreach Post Office posters	-	3
	<hr/>	<hr/>
	£ 209	£ 18
	<hr/> <hr/>	<hr/> <hr/>

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
9 <u>Legal and professional fees</u>		
Advice re Youth Hall lease	350	-
Land registry fees	290	-
Bloomfield Bequest documentation	14	-
	£ 654	£ -
	£ 654	£ -
10 <u>Youth club costs</u>		
Insurance	77	-
Affiliation	60	-
OAYP affiliation and insurance	-	220
	£ 137	£ 220
	£ 137	£ 220
11 <u>Miscellaneous expenses</u>		
Refreshment provisions	7	113
Sundry	7	5
Keys cutting for emergency keys safe	10	-
Garden Centre voucher gifts for flower tub judges	30	-
Bank charges	30	-
Youth Forum meeting costs	-	17
	£ 84	£ 135
	£ 84	£ 135

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
12 <u>Parish Hall running costs</u>		
Business rates	7,036	6,727
Premises licence	180	-
Gas	2,969	3,371
Electricity	2,108	2,894
Water	1,075	1,130
Fire prevention	427	1,057
CCTV rental	1,170	3,100
Payphone	146	135
Performing Rights Society	477	446
Small furniture and equipment	139	492
Red, white and blue bunting	140	-
Shure Dual handheld Lavalier microphone	279	-
Fire exit mats for main hall	543	-
Contour plus white tables x2	221	-
Flipchart Combi for committee room	132	-
Sharp 1900W/R-23AM microwave	640	-
Consumables	996	829
Waste collection	770	770
General maintenance	1,112	1,026
Piano tuning	96	48
PA system adjustments and repairs	225	115
Servicing and repairs of kitchen/hall appliances	374	220
Electrical testing & repairs to emergency & external lights	876	233
Boiler maintenance	1,211	851
Repair gutters	58	167
Bar store shelving	90	40
Cleaning	40	87
Replace toilet seats	100	-
Relay paving slabs and create drainage outside kitchen door	672	-
Main hall floor repairs	406	-
Internal doors kick plates	420	-
Crockery and cutlery	85	-
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
Door and window repairs	-	154
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	£ 25,213	£ 28,141
13 <u>Parish Hall precept projects</u>		
Replace burnt out boiler and modify flues and pipework	-	7,612
Replace stage lighting	-	540
Replace lounge ceiling and lighting	-	2,818
Crockery	-	2,789
Cutlery	-	522
CD/MP3 player, iPod dock and hearing loop	777	-
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	£ 777	£ 14,281
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Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
14 <u>Youth Hall running costs</u>		
Rent	10	10
Business rates	1,494	1,428
Gas	47	66
Electricity	1,275	1,665
Water	592	374
General maintenance	253	443
Consumables	365	385
Fire prevention	281	323
Performing Rights Society	139	108
Waste wheeler weekly collection	132	627
Boiler (water heater) maintenance	216	40
Portable appliance testing	21	10
Plumbing repairs	50	625
Electrical repairs	140	65
Emergency and external lights testing and repairs	98	-
Clear moss from lean to roof	164	-
Replace Rainbow room lock	69	-
Cleaning	-	2,080
	<hr/>	<hr/>
	£ 5,346	£ 8,249
15 <u>Youth Hall precept projects</u>	<hr/> <hr/>	<hr/> <hr/>
White aluminium doors x2 sets	3,780	-
Planning application and maps for rebuild	-	698
	<hr/>	<hr/>
	£ 3,780	£ 698
16 <u>Pavilion running costs</u>	<hr/> <hr/>	<hr/> <hr/>
Business rates	1,147	1,097
Electricity	1,712	3,701
Water	366	563
General maintenance	255	169
Consumables	126	197
Fire prevention	326	350
Cleaning	315	339
Repairs to gutters	58	-
Install new heater and time switch	307	-
Repairs to toilet extractor fans	300	-
Install extractor fan in kitchen	160	-
Reset ceiling heating	35	-
Plumbing repairs	-	473
Repair garage door	-	185
New heating timer	-	185
Post office expenses	-	309
PAT testing	-	4
Replace broken roof tiles	-	165
	<hr/>	<hr/>
	£ 5,107	£ 7,737
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Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
17 <u>Land and recreational grounds running costs</u>		
Grass cutting	3,713	3,712
Village centre costs	135	572
Public toilet	1,446	1,700
Dog waste collection	632	585
Signage	5	373
Safety checks and litter picks	7,656	7,656
General maintenance	1,070	1,175
War memorial plants	205	260
Bus shelter daily checks and repairs	384	429
Recreational grounds and play equipment maintenance	1,625	1,129
Anchored Forest Saver Seat in Green Close play area	426	-
Picnic table in Green Close play area	487	-
Remove damaged branches	119	-
Lift and relay sucken paving slabs	150	-
Install removeable post to Green Close play area	110	-
Matterhorn Salt spreader	220	-
War memorial lettering	120	-
Tree planting	-	35
Tub planting	-	219
Deadwood trees around Sunnyside	-	100
Dog bin - Watlington Road	-	399
Dog bin - St. Helen's	-	114
	£ 18,503	£ 18,458
	£ 18,503	£ 18,458
18 <u>Land and recreational grounds precept projects</u>		
Bow top fencing Green Close play area	7,032	-
Overflow car park grassprotecta	8,304	-
Overflow car park planning application	42	85
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	-	1,000
Bike rack - St. Helen's play area	-	240
	£ 15,378	£ 11,105
	£ 15,378	£ 11,105

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
19 <u>Rivermead running costs</u>		
Grass cutting	424	424
Water	481	543
General maintenance	635	711
Pool maintenance	515	440
Play area ROSPA inspection	66	66
Treeworks	560	-
Picnic table	-	191
	<hr/>	<hr/>
	£ 2,681	£ 2,375
	<hr/> <hr/>	<hr/> <hr/>
20 <u>Allotment running costs</u>		
Water	880	1,036
General maintenance	86	83
Weekly inspections	260	260
Repairs to water troughs	115	235
Replace Cuckoo Pen bridge		93
	<hr/>	<hr/>
	£ 1,341	£ 1,707
	<hr/> <hr/>	<hr/> <hr/>
21 <u>Millbrook Mead running costs</u>		
Hazel slips	14	-
Clearance of pond and vegetation	-	175
	<hr/>	<hr/>
	£ 14	£ 175
	<hr/> <hr/>	<hr/> <hr/>
22 <u>Costs incurred due to vandalism</u>		
Parish Hall	554	155
Youth Hall	-	30
Pavilion	560	20
Land and recreational grounds	498	628
Rivermead	-	55
	<hr/>	<hr/>
	£ 1,612	£ 888
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Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

2012

23 Fixed Assets

Land and property

As valued by Lock & co. 17<sup>th</sup> July 2003

Mill Lane Allotments and Play Area	40,000
Rivermead Pool and Recreation Ground	50,000
Rivermead Bathing Hut	100
Parish Hall, Sunnyside	500,000
Sports Pavilion, Sunnyside	100,000
Recreation Areas, Sunnyside	150,000
Cuckoo Pen Allotments and Paddock	52,000
Scout Hut Land	15,000
Bertie West Field	50,000
Aldridge Triangle	1,000
Play and Recreation Ground, Green Close	40,000
Youth Hall (Building only)	500
College Farm Parking Area	30,000
Bus Shelter	100
Land at The Cedars	1

Valuation at 31st March 2012	£ 1,028,701
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Furniture and equipment

As valued by Lock & co at 17<sup>th</sup> July 2003

2004 additions at cost	12,379
2011 additions at cost	4,078
	14,025

Valuation at 1st April 2011	£ 30,482
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Additions during the year

Crockery and cutlery (Parish Hall)	102
Shure handheld Lavalier microphone	335
Red, white and blue bunting	140
Anchored Forest Saver seat (Green Close)	426
Forest Saver picnic table (Green Close)	487
Carbon monoxide detectors (Parish Hall and Youth Hall)	19
Fire exit mats x 6 (Parish Hall)	651
Contour Plus tables x 2 (Parish Hall)	265
Flipchart Combi (Parish Hall)	158
Matterhorn Salt Spreader	220
Sharp 1900W/R-23AM Microwave (Parish Hall)	640
CD/MP3 player, iPod dock and hearing loop	777
Tansun Rio IP 1500W infra red heater (Pavilion)	139

Adjusted in revaluation reserve	£ 4,359
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Valuation at 31st March 2012	£ 34,841
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<u>Fixed Assets at 31<sup>st</sup> March 2012</u>	£ 1,063,542
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Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

24 Cash at bank

	<u>2012</u>	<u>2011</u>
Community Directplus Current account	125,117	83,139
Business Select Instant Access account	2	2
Hall Hirer's deposits account	1	1
Public Sector Reserve Current account	12,546	12,505
Bloomfield Bequest Business Select 14 Day account	52,710	52,660
Gratuity Fund account	4	4
Project Funds Business Select 14 Day account	119,652	119,540
	£ 310,032	£ 267,851
	£ 310,032	£ 267,851

Current account - previous and current years remaining precept funds including funds allocated to projects and reserves allocated to future budgets, 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. It is allocated to projects.

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 and is allocated to projects.

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.

Funds allocated to projects	190,978
Bequest that can not be used	50,000
Reserves allocated to 2012/13 budget	51,380
Unallocated funds at 31st March 2012	17,674
	£ 310,032
	£ 310,032

The total of funds allocated to projects at 31st March 2012 is as follows:

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

24. (cont.) Cash at bank

Allocation of project funds as at 31<sup>st</sup> March 2012

	<u>2012</u>
<u>Project funds</u>	
Premises development fund	32,901
Halls extension fund	11,000
Parish Hall extension	26,000
Parish Hall extension Architect's fees	10,000
Parish Hall car park extension	27,870
Parish Hall CCTV	10,843
Parish Hall main hall chairs	3,000
Parish Hall new office	1,575
Parish Hall office IT upgrade	1,196
Parish Hall lounge carpet tiles	1,500
Parish Hall new audio system	1,523
Parish Hall replacement noise limiter	1,800
MH floor cleaner and polisher rent	800
MH 20x round tables	1,400
MH replace aluminium trim on floor	500
Youth Hall replacement fund	8,302
Pavilion tiles to turf entrance	3,000
Pavilion replace garage door	800
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	4,968
Green Close slide	240
Sunnyside	10,000
Rivermead river bank erosion prevention	7,500
Reline paddling pool	5,000
Allotment fence/gate/hedges	6,000
Heritage Trail	1,000
Bertie West field	2,620
Village centre litter bins	800
Village centre power point	1,000
Village centre Christmas lights	1,000
Youth Forum	260
	£ 190,978
 Funded by:	
Project funds account	119,652
Public sector reserve account	12,546
Bloomfield bequest account	2,709
Current account	56,071
	£ 190,978

Benson Parish Council  
Notes to the unaudited financial statements  
For the year ended 31<sup>st</sup> March 2012

	<u>2012</u>	<u>2011</u>
25 <u>Debtors</u>		
Sales ledger	£ 5,139	£ 3,351
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26 <u>Prepayments and amounts paid in advance</u>		
Prepayments	3,459	2,155
Amounts paid in advance	-	67
	<hr/>	<hr/>
	£ 3,459	£ 2,222
	<hr/> <hr/>	<hr/> <hr/>
27 <u>Other debtors</u>		
VAT to be reclaimed	3,083	-
Due from HMRC re SMP	-	1,464
	<hr/>	<hr/>
	£ 3,083	£ 1,464
	<hr/> <hr/>	<hr/> <hr/>
28 <u>Creditors</u>		
Purchase ledger	£ 13,032	£ 3,630
	<hr/> <hr/>	<hr/> <hr/>
29 <u>Accruals and amounts received in advance</u>		
Accruals	4,010	3,333
Amounts received in advance - ground rent	731	-
Amounts received in advance - hall bookings	-	407
	<hr/>	<hr/>
	£ 4,741	£ 3,740
	<hr/> <hr/>	<hr/> <hr/>
30 <u>Other creditors</u>		
Underpaid salary re pension recalculations	-	11
VAT liability	-	53
	<hr/>	<hr/>
	£ -	£ 64
	<hr/> <hr/>	<hr/> <hr/>