

Benson Parish Council

**Unaudited Financial Statements
For the year ended 31st March 2013**

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2013

<u>Income</u>	<u>Notes</u>	<u>2013</u>	<u>2012</u>
Precept		119,170	119,170
Hall hire	Parish hall	42,287	44,233
	Youth hall	13,838	12,328
	Pavilion	4,695	4,264
		<hr/>	<hr/>
		60,820	60,825
Licence applications		675	650
Hire of crockery and cutlery		222	103
Hire of hall equipment		53	-
Caretaker fees		1,628	1,750
		<hr/>	<hr/>
		2,577	2,503
Allotment and ground rents	1	3,367	4,125
Donations received	2	272	-
Bank interest received		535	502
Other income	3	1,523	1,434
		<hr/>	<hr/>
Total Income		£ 188,264	£ 188,559
<u>Expenditure</u>			
Staff salaries and employer's NI	4	46,781	45,495
Pension employer contributions		6,041	6,944
Fuel and travel costs		188	21
Insurance		5,668	5,034
Grants	5	9,047	3,404
Neighbourhood Plan costs		2,775	-
Subscriptions	6	967	1,011
Office costs	7	3,047	2,146
Office precept projects	8	1,202	30
Advertising	9	215	209
Audit fees	10	1,013	690
Legal and professional fees	11	1,160	654
Youth club costs	12	137	137
Further education tuition		53	-
Election costs		-	1,236
Miscellaneous expenses	13	129	84
Parish hall running costs	14	27,530	25,767
Parish hall precept projects	15	3,048	777
Youth hall running costs	16	6,108	5,346
Youth hall precept projects	17	-	3,780
Pavilion running costs	18	6,509	5,667
Pavilion precept projects	19	1,125	-
Land and recreational grounds running costs	20	13,886	19,001
Land and recreational grounds precept projects	21	24,516	15,378
Rivermead running costs	22	2,611	2,681
Allotment running costs	23	1,757	1,341
Allotment precept projects	24	660	-
Millbrook Mead running costs		-	14
Partial exemption non-reclaimable input VAT		6,086	5,198
Bad debt		55	-
		<hr/>	<hr/>
Total Expenditure		£ 172,314	£ 152,045
Net surplus for the year		£ 15,950	£ 36,514
		<hr/> <hr/>	<hr/> <hr/>

Benson Parish Council
Balance Sheet
as at 31st March 2013

	<u>Notes</u>	<u>2013</u>	<u>2012</u>
<u>Fixed Assets</u>	25		
Land and property		1,028,701	1,028,701
Furniture and equipment		<u>39,711</u>	<u>34,841</u>
		1,068,412	1,063,542
 <u>Current Assets</u>			
Cash at bank and in hand	26	319,904	310,032
Debtors	27	5,958	5,139
Prepayments and amounts paid in advance	28	4,292	3,459
Other debtors	29	1,538	3,083
Interest receivable		<u>95</u>	<u>117</u>
		331,786	321,830
 Total Assets		 <u>£ 1,400,198</u>	 <u>£ 1,385,372</u>
 <u>Current Liabilities</u>			
Creditors	30	4,832	13,032
Accruals and amounts received in advance	31	6,947	4,741
Other creditors	32	<u>-</u>	<u>-</u>
 Total Liabilities		 <u>£ 11,779</u>	 <u>£ 17,773</u>
 Total Assest less Total Liabilities		 <u>£ 1,388,419</u>	 <u>£ 1,367,599</u>
 Total Net Assets		 <u>£ 1,388,419</u>	 <u>£ 1,367,599</u>
 <u>Income and Expenditure Account</u>			
Balance at 1st April 2012		£ 304,074	£ 267,560
Net surplus for the year		<u>£ 15,950</u>	<u>£ 36,514</u>
Balance as at 31st March 2013		£ 320,024	£ 304,074
Revaluation reserve	33	<u>£ 1,068,395</u>	<u>£ 1,063,525</u>
		<u>£ 1,388,419</u>	<u>£ 1,367,599</u>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
1 <u>Allotment and ground rents</u>		
Paddock	300	287
Cuckoo Pen	731	1,481
Millbrook Mead	550	550
Tennis Courts	104	104
Sunnyside	220	350
Allotments	1,462	1,353
	£ 3,367	£ 4,125
	£ 3,367	£ 4,125
2 <u>Donations received</u>		
Waterways Trust - Noticeboard at Rivermead	200	-
Jubilee party - Tiago 5-9 Fish & Chips	20	-
Jubilee party - Donut Stand	20	-
Jubilee party - Go Karting	33	-
	£ 272	£ -
	£ 272	£ -
3 <u>Other income</u>		
Public toilets	48	54
Tennis Courts electricity	1,059	859
Parish hall payphone	1	1
Photocopying	27	32
Damage to paving slabs	29	-
Damage to Sunnyside hedging	110	-
Post office sign	34	-
Sale of Parish Hall chairs	150	-
Refreshments	65	28
Breast Screening Unit electricity	-	20
Youth hall waste wheeler weekly share	-	71
Hirer's equipment PAT testing	-	25
Chubb call out fee paid by hirer	-	200
HMRC Land Registry refunded overpayments	-	55
Bus questionnaire contributions from other parishes	-	39
Sundry	-	18
Youth hall key cutting from regular users	-	32
	£ 1,523	£ 1,434
	£ 1,523	£ 1,434

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
4 <u>Staff salaries and employers national insurance</u>		
Staff salaries	44,572	43,766
Employers national insurance contributions	2,209	1,729
	£ 46,781	£ 45,495
	£ 46,781	£ 45,495
5 <u>Grants</u>		
Friends of Benson Library	2,000	650
St. Helen's PCC Cemetery upkeep	600	-
St. Helen's PCC Church Clock	1,000	-
Village Jubilee celebrations	837	-
Youth Club hall hire	563	438
Royal British Legion – Poppy Wreath	60	60
Millstream Day Centre	1,100	1,100
Oxford Samaritans	100	100
South and Vale Carers	150	100
Village centre tub planting prizes:		
First place	60	60
Second place	20	20
Third place	20	20
Homestart	150	50
Enrych Oxfordshire (Ryder Cheshire Volunteers)	40	40
The Chilterns Conservation Board	100	100
FWAG (ended before grant received)	-	100
ASNA Music Club	100	-
Parishes Against Gravel Extraction	1,250	-
Heritage Trail	447	-
Thames Valley and The Chilterns Air Ambulance	100	-
Sinodun Players Corn Exchange - Digital equipment	200	-
Sue Ryder BB&O	100	-
Oxfordshire Playbus	50	-
Sustainable Wallingford Cycle route leaflets	50	-
D Rose award given to Millstream Day Centre	50	-
Royal British Legion – Memorial Bell fund	-	100
Millstream Day Centre Royal Wedding celebrations	-	50
Zumbathon - Breast Cancer Awareness hall hire grant	-	26
BUFC line marker donation	-	190
Oxfordshire Association for the Blind	-	100
St. John's Ambulance	-	100
	£ 9,047	£ 3,404
	£ 9,047	£ 3,404

The number of electors on the Register of Electors in force from 16th October 2012 is 3191.

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
6 <u>Subscriptions</u>		
Oxfordshire Association of Local Councils	580	599
Society of Local Council Clerks	158	153
Oxfordshire Playing Fields Association	65	65
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
National Association of Local Councils	16	15
Information Commissioner	35	-
Open Space Society	-	40
International Tree Foundation	-	25
	£ 967	£ 1,011
	£ 967	£ 1,011
7 <u>Office costs</u>		
Photocopier	594	674
Telephone	315	288
Stationery	371	391
Postage	250	195
Software maintenance and Internet subscription	545	448
Avalon hall hire software	745	-
Office telephones x3	58	-
Computer costs	169	-
Minute binding	-	150
	£ 3,047	£ 2,146
	£ 3,047	£ 2,146
8 <u>Office precept projects</u>		
Dell Inspiron Desktop 660 slim Parish Clerk	312	-
Dell Inspiron Desktop 660 slim RFO	312	-
Microsoft Office Home and Business 2010 x2	259	-
Dymo Label Writer 450 Twin Turbo	111	-
Samsung 27" widescreen LED monitor Parish Clerk	208	-
Laptock lock Halls Manager	-	15
Steel hoop for Laptop lock	-	15
	£ 1,202	£ 30
	£ 1,202	£ 30

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
9 <u>Advertising</u>		
Legal notices	15	15
Situations vacant	185	14
Cuckoo Pen grounds advert	15	-
Benson Bulletin bus survey questionnaire	-	180
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	£ 215	£ 209
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10 <u>Audit</u>		
Internal audit	613	140
External audit	400	550
	<hr/>	<hr/>
	£ 1,013	£ 690
	<hr/>	<hr/>
11 <u>Legal and professional fees</u>		
Solicitor's fees re Cuckoo Pen Lease	1,152	-
Land registry fees	8	290
Advice re Youth Hall lease	-	350
Bloomfield Bequest documentation	-	14
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	£ 1,160	£ 654
	<hr/>	<hr/>
12 <u>Youth club costs</u>		
Insurance	77	77
Affiliation	60	60
	<hr/>	<hr/>
	£ 137	£ 137
	<hr/>	<hr/>
13 <u>Miscellaneous expenses</u>		
Flowers for D. Rose for running the Volunteer Helpline	10	-
Shield engraving	19	-
Caretaker clothing	14	-
Copy of RB West will plus expenses	8	-
Key tags and split rings	50	-
Christmas decorations and nibbles for party	17	-
Refreshment provisions	12	7
Sundry	-	7
Keys cutting for emergency keys safe	-	10
Garden Centre voucher gifts for flower tub judges	-	30
Bank charges	-	30
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	£ 129	£ 84
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Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
14 <u>Parish Hall running costs</u>		
Business rates	7,313	7,036
Premises licence	180	180
Gas	4,127	2,969
Electricity	2,482	2,108
Water	1,053	1,075
Fire prevention	356	427
CCTV rental	3,940	1,170
Payphone	151	146
Performing Rights Society	322	477
Small furniture and equipment	22	139
Consumables	690	996
Waste collection	770	770
General maintenance	1,520	1,112
Piano tuning	49	96
PA system adjustments and repairs	181	225
Servicing and repairs of kitchen/hall appliances	508	374
Electrical works	840	876
Boiler maintenance	1,406	1,211
Crockery and cutlery	105	85
Replace main hall curtain tracks	201	-
Plumbing and drainage works	435	-
Main entrance door repairs	195	-
Repairs to committee room table	70	-
Benq Digital Projector	243	-
Felt Noticeboards x4	155	-
Hand dryer in Gents toilets	205	-
Desktop microphone stand	12	-
Vandalism	-	554
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
Repair gutters	-	58
Bar store shelving	-	90
Cleaning	-	40
Replace toilet seats	-	100
Relay paving slabs and create drainage outside kitchen door	-	672
Main hall floor repairs	-	406
Internal doors kick plates	-	420
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	£ 27,530	£ 25,767
15 <u>Parish Hall precept projects</u>		
100x Polycomfort chairs for main hall	1,965	-
2x chair trolleys	140	-
12x 6ft round tables	927	-
Plans printing for hall extention	15	-
CD/MP3 player, iPod dock and hearing loop	-	777
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	£ 3,048	£ 777
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Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
16 <u>Youth Hall running costs</u>		
Rent	10	10
Business rates	1,553	1,494
Gas	44	47
Electricity	1,705	1,275
Water	621	592
General maintenance	995	253
Consumables	218	365
Fire prevention	168	281
Performing Rights Society	269	139
Boiler (water heater) maintenance	125	216
Electrical works	118	161
Clean and repair lean-to roof	196	164
Small furniture and equipment	15	-
Vandalism	72	-
Waste wheeler weekly collection	-	132
Plumbing works	-	50
Emergency and external lights testing and repairs	-	98
Replace Rainbow room lock	-	69
	<hr/>	<hr/>
	£ 6,108	£ 5,346
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17 <u>Youth Hall precept projects</u>		
White aluminium doors x2 sets	£ -	£ 3,780
	<hr/>	<hr/>
18 <u>Pavilion running costs</u>		
Business rates	1,193	1,147
Electricity	2,910	1,712
Water	404	366
General maintenance	282	255
Consumables	107	126
Fire prevention	81	326
Cleaning	97	315
New locks and keys	538	-
Electrical works	355	-
Repairs to roof	355	-
Small furniture and equipment	59	-
Vandalism	130	560
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
	<hr/>	<hr/>
	£ 6,509	£ 5,667
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19 <u>Pavilion precept projects</u>		
Replace garage door with roller shutter	£ 1,125	£ -
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Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
20 <u>Land and recreational grounds running costs</u>		
Grass cutting	3,512	3,713
Village centre costs	656	135
Village centre vandalism	48	-
Public toilet	1,588	1,446
Dog waste collection	589	632
Signage	337	5
Safety checks and litter picks	2,991	7,656
General maintenance	1,196	1,070
War memorial plants	273	205
Bus shelter daily checks and repairs	999	384
Recreational grounds and play equipment maintenance	1,315	1,625
Vandalism		498
Plants for Green Close play area	138	
Contribution to fence between College Farm and Chapel Lane	90	
Traffic data survey for A4074	100	
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		-
Tub planting	53	-
Deadwood trees around Sunnyside		-
Dog bin - Watlington Road		-
Dog bin - St. Helen's		-
	£ 13,886	£ 19,001
	£ 13,886	£ 19,001
21 <u>Land and recreational grounds precept projects</u>		
Overflow car park installation	8,069	-
Overflow car park grassprotecta	-	8,304
Overflow car park planning application	-	42
Sunnyside bow top boundary fence	7,968	-
Public conveniences replacement project	800	-
Replacement Spiraglide chute	5,364	-
Village centre electricity pillar works	572	-
Pavilion paving	888	-
Pavilion long picnic table	483	-
Bertie West field planning	372	-
Bow top fencing Green Close play area	-	7,032
	£ 24,516	£ 15,378
	£ 24,516	£ 15,378

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
22 <u>Rivermead running costs</u>		
Grass cutting	392	424
Water	533	481
General maintenance	1,034	635
Pool maintenance	502	515
Play area ROSPA inspection		66
Treeworks		560
Notice board	150	
Picnic table		-
	£ 2,611	£ 2,681
	£ 2,611	£ 2,681
23 <u>Allotment running costs</u>		
Water	259	880
General maintenance & inspections	950	346
Tree works	380	-
Cuckoo Pen bridge	168	-
Repairs to water troughs	-	115
	£ 1,757	£ 1,341
	£ 1,757	£ 1,341
24 <u>Allotment precept projects</u>		
Galvanized gates at St. Helen's/Mill Lane allotments	660	-
	£ 660	£ -
	£ 660	£ -

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

2013

25 Fixed Assets

Land and property

As valued by Lock & co. 17th 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 2013

£ 1,028,701

Furniture and equipment

As valued by Lock & co at 17th July 2003

2004 additions at cost	12,379
2011 additions at cost	4,078
2012 additions at cost	14,025
	4,359

Valuation at 1st April 2012

34,841

Additions during the year

Benq Digital Projector (Parish Hall)	243
Lockable, glazed Notice Board (Rivermead)	150
Mobile Kentucky bucket/wringer red (Pavilion)	71
3x BT Freestyle phones (Office)	58
Dell Inspiron Desktop 660 PC PC (Office)	312
Dell Inspiron Desktop 660 PC RFO (Office)	312
Dymo Label Writer 450 Twin..(Office)	111
Samsung 27" widescreen LED monitor (Office)	208
3x Citadel felt notice boards (Parish Hall)	93
1x Citadel felt notice board (Parish Hall)	62
Hand dryer gents toilet (Parish Hall)	205
Foldable desktop mic stand (Parish Hall)	12
12x 6ft round tables 18mm (Parish Hall)	927
100x polycomfort chairs (Parish Hall)	1,965
2x chair trolleys (Parish Hall)	140

Adjusted in revaluation reserve

4,870

Valuation at 31st March 2013

39,711

Fixed Assets at 31st March 2013

1,068,412

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

26 Cash at bank and in hand

	<u>2013</u>	<u>2012</u>
Community Directplus Current account - Co-op	134,791	125,117
Business Select Instant Access account - Co-op	2	2
Hall Hirer's deposits account - Co-op	1	1
Public Sector Reserve Current account Co-op	12,586	12,546
Bloomfield Bequest Business Select 14 Day account Co-op	2,750	52,710
Gratuity Fund account Business Select 14 Day account - Co-op	4	4
Project Funds Business Select 14 Day account - Co-op	119,765	119,652
Bloomfield Bequest Fixed Rate Deposit Monthly account - Natwest	50,000	
Petty cash	5	-
	£ 319,904	£ 310,032
	£ 319,904	£ 310,032

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 (Co-op) - This account holds interest earned on the £50,000 bequest from Denis Bloomfield, before the bequested amount it was transferred to a higher interest earning account.

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

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

<u>Summary</u>	<u>2013</u>	<u>2012</u>
Funds allocated to projects	221,459	190,978
Bequest that can not be used	50,000	50,000
Reserves allocated to 2013/14 budget	27,570	51,380
Unallocated funds at 31st March 2012	20,875	17,674
	£ 319,904	£ 310,032
	£ 319,904	£ 310,032

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

26. (cont.) Cash at bank

Allocation of project funds as at 31st March 2013

	<u>2013</u>
<u>Project funds</u>	
Premises development fund	165,995
Parish Hall main hall chairs	474
Parish Hall new audio system	1,523
MH floor cleaner and polisher rent/purchase	800
MH replace aluminium trim on floor	2,000
Play equipment fund	10,488
Reline paddling pool	7,350
Allotment fence/gate/hedges	5,340
Heritage Trail	553
Sunnyside sign	3,000
Bertie West field	2,248
Village centre litter bins	800
Village centre power point	428
Village centre Christmas lights	1,000
Public conveniences	19,200
Neighbourhood Plan	260
	£ 221,459
 Funded by:	
Project funds account	119,765
Public sector reserve account	12,586
Bloomfield bequest account	2,750
Current account	86,358
	£ 221,459

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2013

	<u>2013</u>	<u>2012</u>
27 <u>Debtors</u>		
Sales ledger	£ 5,958	£ 5,139
28 <u>Prepayments and amounts paid in advance</u>		
Prepayments	4,292	3,459
	£ 4,292	£ 3,459
29 <u>Other debtors</u>		
VAT to be reclaimed	1,538	3,083
	£ 1,538	£ 3,083
30 <u>Creditors</u>		
Purchase ledger	£ 4,832	£ 13,032
31 <u>Accruals and amounts received in advance</u>		
Accruals	6,947	4,010
Amounts received in advance - ground rent	-	731
	£ 6,947	£ 4,741
32 <u>Revaluation Reserve</u>		
Balance at 1st April 2012	1,063,525	1,059,166
Furniture and equipment additions in year	4,870	4,359
Balance at 31st March 2013	£ 1,068,395	£ 1,063,525