

Benson Parish Council

**Unaudited Financial Statements
For the year ended 31st March 2015**

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2015

<u>Income</u>	<u>Notes</u>	<u>2015</u>	<u>2014</u>
Precept		115,972	116,980
Precept Support Grant		3,570	4,058
Hall hire	1		
Parish hall		41,292	42,346
Youth hall		13,142	14,123
Pavilion		4,910	5,024
		59,343	61,494
Licence applications		725	775
Hire of crockery and cutlery		292	200
Hire of hall equipment		80	53
Caretaker fees		1,817	1,567
		2,914	2,595
Allotment and ground rents	2	4,424	3,713
Grants & donations received	3	230	
Bank interest received		3,813	2,435
Other income	4	2,349	2,793
Total Income		£ 192,616	£ 194,067
<u>Expenditure</u>			
Staff salaries and employer's NI	5	49,288	46,467
Pension employer contributions		8,657	7,607
Contractor	6	13,861	13,583
Fuel and travel costs		296	577
Insurance		6,078	6,328
Grants	7	7,158	6,753
Events		2,344	79
Neighbourhood Plan costs			22
Subscriptions	8	663	1,257
Office costs	9	3,519	3,594
Office precept projects	10	-	-
Advertising	11	232	41
Audit fees	12	1,013	1,013
Legal and professional fees	13	716	-
Youth club costs	14	157	137
Further education tuition	15	419	838
Miscellaneous expenses	16	151	141
Parish hall running costs	17	28,005	30,870
Parish hall precept projects	18	202	5,837
Youth hall running costs	19	5,610	8,016
Pavilion running costs	20	4,499	7,723
Pavilion precept projects	21	-	-
Land and recreational grounds running costs	22	13,335	6,808
Land and recreational grounds precept projects	23	40,980	20,877
Rivermead running costs	24	1,961	3,292
Allotment running costs	25	756	2,010
Allotment precept projects	26	-	600
Millbrook Mead running costs	27	-	332
Partial exemption non-reclaimable input VAT		1,112	7,808
Bank charges		78	
Bad debt		280	-
		-	-
Total Expenditure		£ 191,369	£ 182,611
Net surplus for the year		£ 1,246	£ 11,457

Benson Parish Council
Balance Sheet
as at 31st March 2015

		<u>2015</u>	<u>2014</u>
<u>Fixed Assets</u>	<u>Notes</u>		
	28		
Land and property		1,028,701	1,028,701
Furniture and equipment		55,840	51,505
		1,084,541	1,080,206
 <u>Current Assets</u>			
Cash at bank and in hand	29	332,859	328,614
Debtors	30	5,716	3,019
Prepayments and amounts paid in advance	31	3,927	4,486
Other debtors	32	2,414	21
Interest receivable			87
		344,916	336,407
 Total Assets		£ 1,429,457	£ 1,416,613
 <u>Current Liabilities</u>			
Creditors	33	6,522	1,173
Accruals and amounts received in advance	34	2,949	3,692
Other creditors			79
 Total Liabilities		£ 9,471	£ 4,493
 Total Assets less Total Liabilities		£ 1,419,986	£ 1,411,670
 Total Net Assets		£ 1,419,986	£ 1,411,670
 <u>Income and Expenditure Account</u>			
Balance at 1st April 2014		£ 332,183	£ 320,024
Net surplus for the year		£ 1,246	£ 11,457
Balance as at 31st March 2014		£ 329,197	£ 331,481
Revaluation reserve	35	£ 1,084,524	£ 1,080,189
		£ 1,413,722	£ 1,411,670

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
1 <u>Parish hall</u>		
Main hall	31,764	30,952
Lounge	5,358	7,735
Committee room	4,170	3,659
	£ 41,292	£ 42,346
2 <u>Allotment and ground rents</u>		
Paddock	315	308
Cuckoo Pen	1,500	1,500
Millbrook Mead	550	550
Tennis Courts	208	104
Sunnyside	-	350
Allotments	1,850	1,451
	£ 4,423	£ 4,263
3 <u>Grants and donations received</u>		
Council tax reduction scheme grant		4,058
Don Fletcher Bench	230	-
		-
		-
		-
	£ 230	£ 4,058
4 <u>Other income</u>		
Tennis Courts electricity	1,167	669
Photocopying	19	20
Received to cover costs of vandalism		30
Insurance claim re Parish hall boiler		2,000
Refreshments	25	65
Bank charges repaid by hirer		6
Postage repaid by hirer		3
Public toilets	9	-
Parish hall payphone	2	-
RB Legion Posters	8	
Benson Angling re footpath	1,000	
Fish and chip van electricity	75	
Unidentified	45	
	£ 2,349	£ 2,793

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
5 <u>Staff salaries and employers national insurance</u>		
Staff salaries	47,551	44,540
Employers national insurance contributions	1,737	1,848
	£ 49,288	£ 46,388
	£ 49,288	£ 46,388
6 <u>Contractor</u>		
Administration part 1	13,861	13,583
Mileage		
2014 cost spread:		
Parish hall		
Youth hall		
Youth hall vandalism		
Pavilion		
Pavilion cleaning		
Pavilion vandalism		
L&R Village centre		
L&R village centre vandalism		
L&R public toilet		
L&R safety checks and litterpicks		
L&R general maintenance		
L&R Bus shelter daily checks and repairs		
L R recreational grounds and play equipment maintenance - external contractor		
L&R precept projects		
Rivermead general maintenance		
Rivermead pool maintenance		
Allotment maintenance and inspections		
	£ 13,861	£ 13,583
	£ 13,861	£ 13,583

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

7 <u>Grants</u>	<u>2015</u>	<u>2014</u>
Friends of Benson Library	1,700	1,945
St. Helen's PCC Cemetery upkeep	880	680
Youth Club hall hire	448	518
Royal British Legion – Poppy Wreath	150	60
Millstream Day Centre	1,200	1,100
Oxford Samaritans	100	100
South and Vale Carers	150	150
Village centre tub planting prizes:		
First place		60
Second place		20
Third place		20
Homestart		150
Enrych Oxfordshire (Ryder Cheshire Volunteers)		150
Parishes Against Gravel Extraction	1,250	1,250
Citizen's Advice Bureau Oxford	100	150
Friends of Wallingford Health Centre		150
Benson United Football Club		100
Oxfordshire Association for the Blind	150	150
Salvation Army	100	
Well Med defib cabinet	540	
Best	150	
RAF Benson Military Wives Choir	100	
Flower tub prizes	40	
Sue Ryder BB&O	100	-
	£ 7,158	£ 6,753
	£ 7,158	£ 6,753

The number of electors on the Register of Electors in force from 2 March 2015 is 3478 (15th May 2014: 3249).
The section 137 expenditure limit for 2014-15 is £7.20 per elector.

8 <u>Subscriptions</u>		
Oxfordshire Association of Local Councils		615
Society of Local Council Clerks	331	355
Oxfordshire Playing Fields Association		70
The Chiltern Society	25	25
Campaign to Protect Rural England	36	29
Oxfordshire Rural Community Council	65	65
Oxfordshire Rural Community Council – village halls	30	30
National Association of Local Councils LCR		16
Information Commissioner	35	35
	£ 522	£ 1,240
	£ 522	£ 1,240

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
9 <u>Office costs</u>		
Photocopier	754	734
Telephone	393	340
Stationery	550	459
Postage	213	265
Software maintenance and Internet subscription	736	592
Computer costs	8	90
Installation of cat5e points	-	870
Arnold-Baker Local Council Administration 9th edition		63
Comb binder		33
Bisley 2 drawer cabinet		60
A3 laminator		43
A4 leather binders for certificates		40
Committee meeting jugs		5
A Practitioners guide	20	-
Biscuit boxes	4	-
Operator chair	28	
Shelf brackets	75	
Cable trunking	5	
Wall mount for CCTV monitor	25	
Archive boxes	45	
Scanner	247	
Noticeboard	19	
Office copier	102	
Fuel	296	
	£ 3,519	£ 3,594
	£ 3,519	£ 3,594
10 <u>Office precept projects</u>		
Dell Inspiron Desktop 660 slim Parish Clerk		-
Dell Inspiron Desktop 660 slim RFO		-
Microsoft Office Home and Business 2010 x2		-
Dymo Label Writer 450 Twin Turbo		-
Samsung 27" widescreen LED monitor Parish Clerk		-
	£ -	£ -
	£ -	£ -
11 <u>Advertising</u>		
Legal notices	15	41
Situations vacant	217	-
Cuckoo Pen grounds advert		-
	£ 232	£ 41
	£ 232	£ 41
12 <u>Audit</u>		
Internal audit	613	613
External audit	400	400
	£ 1,013	£ 1,013
	£ 1,013	£ 1,013

13 Legal and professional fees

Crown Plans	13	-
3 Horseshoes Plans	13	
VAT advice	190	
Bertie West Field legal advice	500	
	<hr/>	<hr/>
	£ 716	£ -
	<hr/>	<hr/>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
14 <u>Youth club costs</u>		
Insurance	77	77
Affiliation	80	60
	<hr/>	<hr/>
	£ 157	£ 137
	<hr/>	<hr/>

15 Further education tuition

OALC Local Council Finance - Parish Clerk & RFO		120
OALC Data protection - Parish Clerk		65
Working With Your Council - Parish Clerk		175
Working With Your Council - RFO		175
SLCC branch meeting - non member		28
OALC Chairmanship course 2x Councillors		130
Digital Engagement Course - Parish Clerk		145
Parish Clerk Regional Conference	69	
Parish Clerk course The Openness of LGB Regs	35	
OALC Good Employer	130	
SLCC Halls Manager How to Promote Your Venue course	185	
	<hr/>	<hr/>
	£ 419	£ 838
	<hr/>	<hr/>

16 Miscellaneous expenses

Shield engraving	10	4
Refreshments	22	60
Community award - Ian Leppard, Millstream Day Centre		50
Plastic names places for council meetings		21
Bank charges		6
Community Award - A Hayes	50	-
Donations to Dr Rose retirement	50	-
Map of library	13	-
Deeds	6	-
	<hr/>	<hr/>
	£ 151	£ 141
	<hr/>	<hr/>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
17 <u>Parish Hall running costs</u>		
Business rates	7,654	7,506
Premises licence	81	180
Gas	4,756	4,249
Electricity	2,078	2,282
Water	1,315	1,279
Fire prevention	307	616
CCTV rental	3,580	3,395
Payphone	225	157
Performing Rights Society	86	149
Consumables	1,181	938
Waste collection	933	845
Window cleaning	916	740
General maintenance	295	90
Piano tuning		100
Servicing and repairs of kitchen/hall appliances		240
Electrical works	309	694
PAT testing	179	226
NICEIC periodic test and inspection		297
NICEIC periodic test and inspection remedial works	278	995
Boiler maintenance	987	826
Write off disputed amount re boiler service, claim settled		- 1,027
Plumbing and drainage works	35	183
Signwriting		145
Energy audit		160
Key cutting	39	66
Repaint car park markings		933
Install staircase hand rail		600
Replace radiator thermostatic valves		440
Foyer light fittings	216	257
Repairs to roof after high winds		1,450
Noticeboards		75
First Aid kit		13
Office chairs		111
Scrubber/dryer (£1,900 total cost - partially precept project)		1,100
Microphone cables		111
Shure microphones		80
Extension leads	48	45
Vacuum cleaner	23	79
Kettles for kitchen		30
Whiteboards		56
Flipchart		52
Easel		52
Wall mountable ashtray		29
Glasses and jugs	194	26
Overflow carpark repairs	440	-
Fire Exit Repair	295	-
Main entrance door repairs	295	-
Wet floor sign	5	
Radio Controlled	25	
batteries	20	
Pavement signs	102	
Teapots	104	
Bin	8	
Teaspoons	6	
Fridge	450	
Biscuit box	11	
 Hygiene Services	 530	

£ 28,005

£ 30,870

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
18 <u>Parish Hall precept projects</u>		
Parish hall extension architects fees		5,037
Fimap scrubber (total cost £1,900 see running costs)		800
Christmas decorations	202	-
		-
		-
		-
	<hr/>	<hr/>
	£ 202	£ 5,837
19 <u>Youth Hall running costs</u>	<hr/> <hr/>	<hr/> <hr/>
Rent	10	10
Business rates	1,625	1,594
Gas	77	52
Electricity	766	1,440
Water	519	513
General maintenance	110	44
Consumables	253	288
Fire prevention	45	282
Performing Rights Society	271	265
Boiler (water heater) maintenance	254	-
Electrical works		647
Roof repairs		625
Window cleaning	260	235
Small furniture and equipment	108	13
Fimap Scrubber - second hand		255
NICEIC periodic test and inspection	72	296
NICEIC periodic test and inspection remedial works	34	985
Plumbing works	280	472
External contractor		-
Vandalism - external contractor		-
Hygiene services	133	
Saniflo	606	
Painting	187	
Waste wheeler weekly collection		-
	<hr/>	<hr/>
	£ 5,610	£ 8,016
20 <u>Pavilion running costs</u>	<hr/> <hr/>	<hr/> <hr/>
Business rates	1,248	1,224
Electricity	2,513	2,647
Water	428	389
General maintenance		65
Consumables	35	100
Fire prevention	34	195
Cleaning - external contractor		-
New locks and keys		8
Electrical works	70	218
Repairs to roof		840
Window cleaning	162	225
NICEIC periodic test and inspection		297
NICEIC periodic test and inspection remedial works		1,350
Fire exit mats		165
Small furniture and equipment	7	-
External contractor		-
Vandalism - external contractor		-

£ 4,499

£ 7,723

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
21 <u>Pavilion precept projects</u>		
Replace garage door with roller shutter	£ -	£ -
	<hr/> <hr/>	<hr/> <hr/>
22 <u>Land and recreational grounds running costs</u>		
Grass cutting	3,492	3,160
Village centre costs	110	24
Village centre moulded black bench		253
College Farm electricity meter	550	66
Public toilet	1,567	374
Public toilet - external contractor		-
Dog waste collection	272	544
Signage		84
Safety checks and litter picks - external contractor		-
General maintenance	667	344
Contingency Fund	375	
General maintenance - external contractor		-
War memorial plants		275
Bus shelter daily checks and repairs - external contractor		-
Recreational grounds and play equipment maintenance	610	261
Electricity meter College Farm total cost £		546
Hedge cutting and tree maintenance	5,245	837
Tub planting	446	40
Recreational grounds and play equipment maintenance - external contractor		-
Plants for Green Close play area		-
Contribution to fence between College Farm and Chapel Lane		-
Traffic data survey for A4074		-
	<hr/>	<hr/>
	£ 13,335	£ 6,808
	<hr/> <hr/>	<hr/> <hr/>
23 <u>Land and recreational grounds precept projects</u>		
Public conveniences replacement project	29,214	1,279
Village centre electricity pillar works £1,374 less £546 in running costs		828
Scout hut frontage planning		214
Brook Street walkway		7,015
Cone Climber - Sunnyside		9,814
Rolling barrel - Sunnyside		1,727
Sunnyside sign	5,453	-
Swings at Green Close	760	-
Green Close play area refurb	2,595	-
St Helens play area refurb	2,111	-
Xmas tree electrical equipment	118	-
Engraved sign	15	-
Retention release	714	-
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	£ 40,981	£ 20,877
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Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
24 <u>Rivermead running costs</u>		
Grass cutting	388	330
Water	1,134	599
General maintenance	254	54
General maintenance - external contractor		-
Pool maintenance	185	202
Hedge and tree maintenance		2,107
Notice board		-
	£ 1,961	£ 3,292
	£ 1,961	£ 3,292
25 <u>Allotment running costs</u>		
Water	691	725
General maintenance & inspections	65	139
General maintenance & inspections - external contractor		-
Hedge and tree maintenance		1,146
Cuckoo Pen bridge		-
Repairs to water troughs		-
	£ 756	£ 2,010
	£ 756	£ 2,010
26 <u>Allotment precept projects</u>		
Gate posts at St. Helen's allotments	-	600
	£ -	£ 600
	£ -	£ 600
27 <u>Millbrook Mead running costs</u>		
Tree maintenance	£ -	£ 332
	£ -	£ 332

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

2015

28 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
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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
2013 additions at cost	4,359
2014 additions at cost	4,870
2015 additions at cost	14,979
	507

Valuation at 1st April 2015	55,333
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Additions during the year

hose cart
operator chair
cctv mount
noticeboard
fridge
xmas decs
xmas lights
yh saniflo
yh water boiler
kettles
clock
cradle seat
rubberseat
swing chain
sunnyside sign
oak sign
fairy lights
tree transformer

Adjusted in revaluation reserve	£ 7,314
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Valuation at 31st March 2015	£ 62,647
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<u>Fixed Assets at 31st March 2015</u>	£ 1,091,348
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Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

29 Cash at bank and in hand

	<u>2015</u>	<u>2014</u>
Community Directplus Current account - Co-op	93,912	141,423
Business Select Instant Access account - Co-op	-	2
Hall Hirer's deposits account - Co-op	-	1
Public Sector Reserve Current account Co-op	12,619	12,604
Bloomfield Bequest Business Select 14 Day account Co-op	-	2,753
Gratuity Fund account Business Select 14 Day account - Co-op	-	4
Project Funds Business Select 14 Day account - Co-op	120,045	119,877
Bloomfield Bequest Fixed Rate Deposit Monthly account - Natwest	50,000	50,000
Bloomfield Bequest interest - Natwest	6,267	1,990
Petty cash	16	16
Treasurers Trust Account - Nationwide	50,000	
	£ 332,859	£ 328,670
	£ 332,859	£ 328,670

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.

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 was transferred to a higher interest earning account.

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 the £50,000 bequest from Denis Bloomfield, which may not be spent. The interest earned on the bequest may be spent.

Bloomfield Bequest interest account - Natwest - This account holds the interest earned on the Bloomfield Bequest held in the Natwest account.

<u>Summary</u>	<u>2015</u>	<u>2014</u>
Funds allocated to projects	248,123	245,123
Bequest that can not be spent	50,000	50,000
Funds allocated to next year's budget	26,900	21,793
General reserves	7,836	11,754
	£ 332,859	£ 328,670
	£ 332,859	£ 328,670

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

29. (cont.) Cash at bank

Allocation of project funds as at 31st March 2015

	<u>2015</u>	<u>2014</u>
<u>Project funds</u>		
Premises development fund	177,769	177,769
Parish Hall main hall chairs	-	-
Parish Hall new audio system	-	-
Main hall floor cleaner and polisher rent/purchase	-	-
Main hall replace carpet tiles and aluminium trim	2,000	2,000
Pavilion waste facility	600	600
Play equipment fund	6,947	3,947
Village centre litter bins	800	800
Village centre Bob's corner and College Farm electrical works	2,000	2,000
Public conveniences	39,920	39,920
Village centre power point	-	-
Village centre Christmas lights	-	-
Rivermead signs	1,000	1,000
Rivermead Heritage Trail	553	553
Rivermead HCCTV installation	2,000	2,000
Reline paddling pool	-	-
Allotment fence/gate/hedges	-	-
Sunnyside sign	3,000	3,000
Bertie West field	2,034	2,034
Queen Elizabeth's field Aldridge Triangle plaque plinth	1,000	1,000
Christmas lights	1,000	1,000
Local plan	1,000	1,000
IT requirements	6,000	6,000
Road markings - white lines	500	500
Neighbourhood Plan	-	-
	<hr/>	<hr/>
	£ 248,123	£ 245,123
	<hr/> <hr/>	<hr/> <hr/>
<u>Funded by:</u>		
Project funds account	120,045	119,877
Public sector reserve account	12,619	12,604
Bloomfield bequest account Co-op		2,753
Treasurers Trust Account - Nationwide	50,000	
Bloomfield bequest interest account Natwest	6,267	1,990
Current account	59,192	107,899
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	£ 248,123	£ 245,123
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Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2015

	<u>2015</u>	<u>2014</u>
30 <u>Debtors</u>		
Sales ledger	£ 5,716	£ 3,019
	<hr/> <hr/>	<hr/> <hr/>
31 <u>Prepayments and amounts paid in advance</u>		
Prepayments	3,927	4,324
Amounts paid in advance	17	89
	<hr/>	<hr/>
	£ 3,945	£ 4,413
	<hr/> <hr/>	<hr/> <hr/>
32 <u>Other debtors</u>		
VAT to be reclaimed	2,414	201
Overpayment to Virgin Media to be refunded		163
Millbrook Mead rent invoiced after year end		550
	<hr/>	<hr/>
	£ 2,414	£ 914
	<hr/> <hr/>	<hr/> <hr/>
33 <u>Creditors</u>		
Purchase ledger	£ 6,522	£ 1,245
	<hr/> <hr/>	<hr/> <hr/>
34 <u>Accruals and amounts received in advance</u>		
Accruals	£ 2,949	£ 3,627
	<hr/> <hr/>	<hr/> <hr/>
35 <u>Revaluation Reserve</u>		
Balance at 1st April 2014	1,083,374	1,068,395
Furniture and equipment additions in year	1,150	14,979
	<hr/>	<hr/>
Balance at 31st March 2015	£ 1,084,524	£ 1,083,374
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Note that some Assets were added straight to F&E rather than to additions hence the difference in additions figures