

Benson Parish Council

Draft Unaudited Financial Statements
For the year ended 31st March 2017

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2017

<u>Income</u>	<u>Notes</u>	<u>2017</u>	<u>2016</u>
Precept		125,607	120,776
Precept Support Grant		-	3,147
Hall hire Parish hall	1	42,052	44,024
Youth hall		11,101	12,837
Pavilion		3,492	4,690
		56,644	61,550
Licence applications		600	750
Hire of crockery and cutlery		127	74
Hire of hall equipment		130	20
Caretaker fees		2,013	2,099
		2,870	2,943
Allotment and ground rents	2	3,782	2,115
Grants & donations received	3	34,107	10,000
Bank interest received		297	1,160
Other income	4	16,940	1,568
Total Income		£ 240,248	£ 203,259
<u>Expenditure</u>			
Staff salaries and employer's NI	5	54,246	56,012
Pension employer contributions		8,704	9,453
Contractor	6	12,382	13,346
Fuel and travel costs		99	
Insurance		3,119	6,115
Grants	7	5,837	5,656
Events			
Subscriptions	8	397	1,784
Office costs	9	3,487	3,320
Office precept projects	10	1,202	1,856
Advertising	11	144	26
Audit fees	12	1,165	765
Legal and professional fees	13	2,573	318
Youth club costs	14	160	157
Further education tuition	15	162	237
Miscellaneous expenses	16	17	210
Parish hall running costs	17	32,411	28,622
Parish hall precept projects	18	15,514	3,846
Youth hall running costs	19	9,207	4,542
Youth hall precept projects		3,653	5,305
Pavilion running costs	20	3,888	3,615
Pavilion precept projects	21		
Land and recreational grounds running costs	22	8,975	9,142
Land and recreational grounds precept projects	23		3,223
Rivermead running costs	24	2,300	1,041
Rivermead precept projects	23	763	7,280
Allotment running costs	25	1,995	761
Allotment precept projects	26		
Millbrook Mead running costs	27		
Sunnyside rec running costs	28	568	568
Sunnyside play area running costs	29	705	649
Sunnyside play area precept projects	30		333
Green Close running costs	31	650	649
St Helens play area running costs	32	690	690
Hydro Project		8,952	
Neighbourhood Plan		15,900	
Suspense	-	17	370
Partial exemption non-reclaimable input VAT			
Bank charges		156	78
Bad debt			
Total Expenditure		£ 200,003	£ 169,966
Net surplus for the year		£ 40,244	£ 33,292

Benson Parish Council
Balance Sheet
as at 31st March 2017

	<u>Notes</u>	<u>2017</u>	<u>2016</u>
<u>Fixed Assets</u>	33		
Land and property		1,028,701	1,028,701
Furniture and equipment		<u>291,958</u>	<u>64,222</u>
		1,320,659	1,092,923
 <u>Current Assets</u>			
Cash at bank and in hand	34	389,453	346,768
Debtors	35	9,984	15,880
Prepayments and amounts paid in advance	36	7,237	3,388
Other debtors			3,808
VAT	37	4,742	
Interest receivable		<u>138</u>	<u>138</u>
		411,554	369,982
 Total Assets		 <u>£ 1,732,213</u>	 <u>£ 1,462,905</u>
 <u>Current Liabilities</u>			
Creditors	38	1,339	105
Accruals and amounts received in advance	39	<u>2,646</u>	<u>2,347</u>
 Total Liabilities		 <u>£ 3,985</u>	 <u>£ 2,452</u>
 Total Assets less Total Liabilities		 <u>£ 1,728,228</u>	 <u>£ 1,460,453</u>
 Total Net Assets		 <u>£ 1,728,228</u>	 <u>£ 1,460,453</u>
 <u>Income and Expenditure Account</u>			
Balance at 1st April 2016		£ 367,530	£ 334,238
Net surplus for the year		£ 40,244	£ 33,292
Balance as at 31st March 2017		<u>£ 407,774</u>	<u>£ 367,530</u>
Revaluation reserve	40	£ 1,320,659	£ 1,092,923
		<u>£ 1,728,434</u>	<u>£ 1,460,453</u>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
1 <u>Parish hall</u>		
Main hall	32,149	33,361
Lounge	5,312	5,570
Committee room	4,590	5,093
	£ 42,051	£ 44,024
2 <u>Allotment and ground rents</u>		
Paddock	300	348
Cuckoo Pen	1,500	750
Millbrook Mead		-
Tennis Courts		-
Sunnyside	610	-
Allotments	1,372	1,017
	£ 3,782	£ 2,114
3 <u>Grants and donations received</u>		
Council tax reduction scheme grant	-	3,147
PH Doors grant	5,335	
Queens birthday grant	1,693	
Neighbourhood Plan grant	8,988	10,000
Hydro grant	19,284	
	£ 35,300	£ 13,147
4 <u>Other income</u>		
Tennis Courts electricity		1,266
Photocopying	217	
Fair on Sunnyside		250
Refreshments		51
Public toilets		
Fish and chip van electricity		
Unidentified	177	
VAT refund back to 2014	16,545	
	£ 16,939	£ 1,567

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
5 <u>Staff salaries and employers national insurance</u>		
Staff salaries	51,260	53,656
Employers national insurance contributions	2,986	2,356
	£ 54,246	£ 56,012
	£ 54,246	£ 56,012
6 <u>Contractor</u>		
Administration part 1	12,382	13,346
	£ 12,382	£ 13,346
	£ 12,382	£ 13,346
7 <u>Grants</u>		
Friends of Benson Library	1,300	1,400
St. Helen's PCC Cemetery upkeep	907	880
Youth Club hall hire * not invoiced yet for 16/17 amounts to £448		
Royal British Legion – Poppy Wreath	150	150
Millstream Day Centre	1,200	1,200
Oxford Samaritans	130	
South and Vale Carers	150	
Benson Scouts		76
Homestart	150	150
Enrych Oxfordshire (Ryder Cheshire Volunteers)	100	100
Parishes Against Gravel Extraction	1,250	1,250
Citizen's Advice Bureau Oxford	250	100
Oxfordshire Association for the Blind	100	100
Salvation Army		
Well Med defib cabinet		
Air Ambulance		150
Best		
RAF Benson Military Wives Choir		
Flower tub prizes		
Sue Ryder BB&O	150	100
	£ 5,837	£ 5,656
	£ 5,837	£ 5,656

The number of electors on the Register of Electors in force from 2 March 2017 is (15th May 2016: 3052).
The section 137 expenditure limit for 2016-17 is £7.42 per elector.

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
8 <u>Subscriptions</u>		
Oxfordshire Association of Local Councils*	pp	1,230
Society of Local Council Clerks	306	348
Oxfordshire Playing Fields Association	pp	70
The Chiltern Society	30	25
Campaign to Protect Rural England	36	36
Oxfordshire Rural Community Council		50
Oxfordshire Rural Community Council – village halls	pp	
River Thames Alliance	25	25
Information Commissioner		
	£ 397	£ 1,784
	£ 397	£ 1,784
	pp = prepaid	
9 <u>Office costs</u>		
Photocopier	1,244	848
Telephone	310	474
Stationery	434	790
Postage	280	129
Software maintenance and Internet subscription	1,009	748
Computer costs		
Data Protection Reg	35	35
Calculator		18
Desk for Halls Manager	21	58
Blind for Parish Office		220
keys	15	
boxes	21	
mousetrap	5	
Shelf brackets		
cables	64	
Wall mount for CCTV monitor		
refreshments	52	
Scanner		
Noticeboard		
fuel	99	
	£ 3,588	£ 3,320
	£ 3,588	£ 3,320
10 <u>Office precept projects</u>		
website	749	250
software	453	
Neighbourhood Plan		1,606
	£ 1,202	£ 1,856
	£ 1,202	£ 1,856
11 <u>Advertising</u>		
Legal notices		
Situations vacant	144	26
	£ 144	£ 26
	£ 144	£ 26

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
12 <u>Audit</u>		
Internal audit	535	335
External audit	630	430
	<hr/>	<hr/>
	£ 1,165	£ 765
	<hr/>	<hr/>
13 <u>Legal and professional fees</u>		
HR consultant	1,633	
Insurance Valuations	940	
VAT advice		250
Bertie West Field legal advice		
Review of standing orders		68
	<hr/>	<hr/>
	£ 2,573	£ 318
	<hr/>	<hr/>
14 <u>Youth club costs</u>		
Insurance	80	77
Affiliation	80	80
	<hr/>	<hr/>
	£ 160	£ 157
	<hr/>	<hr/>
15 <u>Further education tuition</u>		
Intro to Finance - RFO		78
SLCC VAT - RFO		75
OALC Year End Accountning - RFO		42
OALC Internal Audit - RFO		42
Excel and Word	32	
Roles and Responsibilities	65	
PAT Testing	65	
SLCC Halls Manager How to Promote Your Venue course		
	<hr/>	<hr/>
	£ 162	£ 237
	<hr/>	<hr/>
16 <u>Miscellaneous expenses</u>		
Shield engraving	14	
DPS replacement trousers - bleach damage		18
Refreshments for public meetings	3	76
Election costs		115
	<hr/>	<hr/>
	£ 17	£ 209
	<hr/>	<hr/>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
17 <u>Parish Hall running costs</u>		
Business rates	7,865	7,800
Premises licence	180	180
Gas	4,458	4,992
Electricity	2,910	1,335
Water	939	322
Fire prevention	695	1,353
CCTV rental	3,580	3,580
Payphone		79
Performing Rights Society	436	87
Consumables	945	1,318
Waste collection	1,001	952
Cleaning/caretaking		280
Window cleaning	1,400	1,400
General maintenance	2,176	1,020
Servicing and repairs of kitchen/hall appliances	200	260
Electrical works	738	374
PAT testing	287	251
NICEIC periodic test and inspection remedial works		
Boiler maintenance	2,111	
Plumbing and drainage works	224	536
Hygiene services	1,084	1,124
Parish Hall Vandalism		153
Plates		282
Sign Writing		50
Audio cables and projector screen		166
Carpet cleaners		739
Ladders		143
Soup bowls		145
Key cutting	30	
curtain track replacement	255	
key safe	38	
carpark repairs	860	
Teaspoons		7
	<hr/>	<hr/>
	£ 32,411	£ 28,621
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18 <u>Parish Hall precept projects</u>		
Parish hall regeneration architects fees		3,846
Front doors	10,830	
Fire safety upgrades	4,084	
Planning application and advice	600	
Christmas decorations		
	<hr/>	<hr/>
	£ 15,514	£ 3,846
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Benson Parish Council
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For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
19 <u>Youth Hall Running Costs</u>		
Rent	10	10
Business rates	1,670	1,656
Gas	139	307
Electricity	1,051	1,002
Water	3,095	413
General maintenance	2,775	492
Consumables	176	41
Fire prevention	98	54
Performing Rights Society		263
Small furniture and equipment	192	303
New floor		5,305
	<hr/>	<hr/>
	£ 9,206	£ 9,846
	<hr/> <hr/>	<hr/> <hr/>
20 <u>Pavilion running costs</u>		
Business rates	1,283	1,272
Electricity	1,762	1,350
Water	275	275
General maintenance	348	608
Consumables		37
Fire prevention	221	34
Electrical works		
Window cleaning		
Small furniture and equipment		40
	<hr/>	<hr/>
	£ 3,889	£ 3,615
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21 <u>Pavilion precept projects</u>		
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For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
22 <u>Land and recreational grounds running costs</u>		
Grass cutting	1,389	1,057
Village centre costs	200	13
College Farm electricity meter	69	-
Public toilet	688	655
Dog waste collection	408	816
Signage	32	760
General maintenance	4,561	2,204
Contingency Fund	1,060	
Footpaths		3,000
Brook Clearance		50
War memorial plants	289	287
Recreational grounds and play equipment maintenance		
Hedge cutting and tree maintenance		
Tub planting	92	185
Recreational grounds and play equipment	188	188
	£ 8,976	£ 9,142
	£ 8,976	£ 9,142
23 <u>Land and recreational grounds precept projects</u>		
Groundworks and slabs at Millstream Toilets		800
Toilets access control system		1,416
Rivermead benches and anchors	763	
Signage		1,007
	£ 763	£ 3,223
	£ 763	£ 3,223
24 <u>Rivermead running costs</u>		
Grass cutting	406	406
Water	1,288	21
General maintenance	566	88
Pool maintenance		485
Hedge and tree maintenance	41	41
Paddling Pool Refurb		6,000
Summerhouse brick repairs		1,280
	£ 2,301	£ 8,321
	£ 2,301	£ 8,321

Benson Parish Council
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For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
25 <u>Allotment running costs</u>		
Water	923	761
General maintenance & inspections	1,072	
General maintenance & inspections - external contractor		
	£ 1,995	£ 761
26 <u>Allotment precept projects</u>		
	-	-
	£ -	£ -
27 <u>Millbrook Mead running costs</u>		
	-	-
	£ -	£ -
28 <u>Sunnyside Rec running costs</u>		
Grass Cutting	£ 406	£ 406
Hedge Cutting	£ 81	£ 81
Weed spraying	£ 81	£ 81
	£ 568	£ 568
29 <u>Sunnyside Play Area running costs</u>		
Grass Cutting	£ 568	£ 568
Weed spraying	£ 136	£ 81
	£ 704	£ 649
30 <u>Sunnyside Play Area Precept Projects</u>		
Picnic table		£ 333
	£ -	£ -
31 <u>Green Close Play Area Running Costs</u>		
Grass Cutting	£ 568	£ 568
Weed spraying	£ 81	£ 81
	£ 649	£ 649
32 <u>St Helens Play Area Running Costs</u>		
Grass Cutting	£ 568	£ 568
Weed spraying	£ 81	£ 81
Hedge Cutting	£ 41	£ 41
	£ 690	£ 690

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
33 <u>Fixed Assets</u>		
<u>Land and property</u>		
As valued by Lock & co. 17 th 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	1
	£ 1,028,701	£ 1,028,701
<u>Furniture and equipment</u>		
As valued by Lock & co at 17 th July 2003		12,379
2004 additions at cost		4,078
2011 additions at cost		14,025
2012 additions at cost		4,359
2013 additions at cost		4,870
2014 additions at cost		14,979
2015 additions at cost		7,317
2016 additions at cost		2,973
2016 disposals at cost		- 4,338
2017 additions at cost * complete audit of assets carried out	227,736	
Valuation at 1st April 2017	291,958	64,222
<u>Additions during the year</u>		
Picnic benches for Rivermead		
Dell pc for Halls Manager		
Engraved benches		
Adjusted in revaluation reserve		
Valuation at 31st March 2017	£ 291,958	£ 64,222
<u>Fixed Assets at 31st March 2017</u>		£ 1,320,659

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

34 Cash at bank and in hand

	<u>2017</u>	<u>2016</u>
Community Directplus Current account - Co-op	149,490	106,981
Public Sector Reserve Current account Co-op	12,637	12,627
Project Funds Business Select 14 Day account - Co-op	120,271	120,120
Bloomfield Bequest - Natwest	56,945	56,926
Bloomfield Bequest interest - Natwest		
Petty cash	8	11
Treasurers Trust Account - Nationwide	50,102	50,102
	£ 389,453	£ 346,767
	£ 389,453	£ 346,767

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.

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.

	<u>2017</u>	<u>2016</u>
<u>Summary</u>		
Funds allocated to projects	204,993	209,468
Bequest that can not be spent	50,000	50,000
Funds allocated to next year's budget	60,383	45,733
General reserves	74,077	41,567
	£ 389,453	£ 346,767
	£ 389,453	£ 346,767

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

Allocation of project funds as at 31st March 2017

<u>Project funds</u>	<u>2017</u>	<u>2016</u>
Parish Hall Flagstones	1,200	1,200
Parish Hall Car Park Works	2,000	2,000
Parish Hall Redevelopment Architect Fees	454	454
Parish Hall Doors		6,000
Parish Hall Regeneration	46,000	55,000
Parish Hall Entrance Floor	4,250	1,250
Parish Hall new audio system	4,200	4,200
Main hall replace carpet tiles and aluminium trim	5,000	5,000
MH timber floor replacement 20 yr plan	1,333	
Badminton lines	500	
PH fire compliance works	8,476	
PH heating replacement 5 yr plan	2,000	
PH toilet refurb	2,000	
PH carpet replacement 10 yr plan	500	
Kitchen refurb 10 year plan	500	
Yr 1 of 10 yr term maint plan	1,100	
PV toilet and shower refurb 10 yr plan	750	
PV roofing 15 yr plan	66	
PV yr 1 of 5 yr term maintenance	300	
snow shovels and ppe	75	
PH hedge laying	3,000	
Play equipment fund	35,387	33,687
Youth Hall Replacement	31,000	35,000
YH flooring 10 yr plan	500	
YH fire compliance works	4,000	
YH toilet 10 yr refurb plan	500	
YH reroofing 15 yr plan	666	
YH yr 1 of 5 yr term maint plan	450	
Adventure Playground	15,000	15,000
Village centre litter bins	476	476
Extra Grass Cuts		400
Millstream Carpark Rose Garden/ Toilet works	8,490	8,490
Rivermead Picnic Table		1,667
Rivermead Summerhouse Bricks	320	220
Reline paddling pool		600
Trees	500	
Website and IT solutions		5,750
Benson Road Signs		2,233
Traffic Survey	1,000	1,000
Hydro Study		1,000
Legal Fees	3,000	3,000
War Memorial	3,000	1,000
Salt Store (St Helens)	15,000	20,000
Bertie West field		1,448
OCC together	2,000	
Neighbourhood Plan		3,394
	£ 204,993	£ 209,469
Funded by:		
Project funds account	120,271	120,120
Public sector reserve account	12,637	12,627
Treasurers Trust Account - Nationwide	50,102	50,102
Bloomfield bequest interest only	6,945	6,926
Grants		10,000
Current account	15,038	9,694
	£ 204,993	£ 209,469

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2017

	<u>2017</u>	<u>2016</u>
35 <u>Debtors</u>		
Sales ledger	£ 9,984	£ 15,880
36 <u>Prepayments and amounts paid in advance</u>		
Prepayments	7,237	3,388
Amounts paid in advance		
	£ 7,238	£ 3,389
37 <u>Other debtors</u>		
VAT to be reclaimed	4,742	3,808
	£ 4,742	£ 3,808
38 <u>Creditors</u>		
Purchase ledger	£ 1,339	£ 105
39 <u>Accruals and amounts received in advance</u>		
Accruals	£ 2,646	£ 2,347
40 <u>Revaluation Reserve</u>		
Balance at 1st April 2016	1,085,606	1,084,524
Furniture and equipment additions in year	235,053	1,082
Plus last years additions moved to F&E late		7,317
	£ 1,320,659	£ 1,085,606