

Benson Parish Council

Draft Unaudited Financial Statements
For the year ended 31st March 2018

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2018

<u>Income</u>	<u>Notes</u>	<u>2018</u>	<u>2017</u>
Precept		130631	125,607
Precept Support Grant		-	
Hall hire Parish hall	1	43720	42,052
Youth hall		9845	11,101
Pavilion		2763	3,492
		56,327	56,644
Licence applications		450	600
Hire of crockery and cutlery		103	127
Hire of hall equipment			130
Caretaker fees		1,880	2,013
		2,433	2,870
Allotment and ground rents	2	4150	3,782
Grants & donations received	3	3025	34,107
Bank interest received		4	297
Other income	4	9814	16,940
		16,993	
Total Income		£ 206,387	£ 240,248
<u>Expenditure</u>			
Staff salaries and employer's NI	5	65,617	54,246
Pension employer contributions		12,954	8,704
Contractor	6		12,382
Fuel and travel costs		528	99
Insurance		9,394	3,119
Grants	7	9,205	5,837
Events			
Subscriptions	8	954	397
Office costs	9	3,909	3,487
Office precept projects	10	10,281	1,202
Advertising	11	16	144
Audit fees	12	960	1,165
Legal and professional fees	13	123	2,573
Youth club costs	14	256	160
Further education tuition	15	165	162
Miscellaneous expenses	16	33	17
Parish hall running costs	17	46,419	32,411
Parish hall precept projects	18	17,497	15,514
Youth hall running costs	19	2,234	9,207
Youth hall precept projects			3,653
Pavilion running costs	20	5,134	3,888
Pavilion precept projects	21		
Land and recreational grounds running costs	22	5,751	8,975
Land and recreational grounds precept projects	23	3,872	
Rivermead running costs	24	4,363	2,300
Rivermead precept projects	24		763
Allotment running costs	25	435	1,995
Allotment precept projects	26		
Millbrook Mead running costs	27	1,184	
Sunnyside rec running costs	28	1,179	568
Sunnyside play area running costs	29	525	705
Sunnyside play area precept projects	30	4,284	
Green Close running costs	31	13,204	650
St Helens play area running costs	32	429	690
Hydro Project		5,774	8,952
Neighbourhood Plan (now in office precept)			15,900
Suspense			17
Partial exemption non-reclaimable input VAT			-
Bank charges		159	156
Bad debt			
		£ 224,902	£ 200,003
Total Expenditure		£ 224,902	£ 200,003
Net surplus for the year		-£ 18,516	£ 40,244

Benson Parish Council
Balance Sheet
as at 31st March 2018

	<u>Notes</u>	<u>2018</u>	<u>2017</u>
<u>Fixed Assets</u>	33		
Land and property		1,028,701	1,028,701
Furniture and equipment		<u>320,504</u>	<u>291,958</u>
		1,349,205	1,320,659
<u>Current Assets</u>			
Cash at bank and in hand	34	374,434	389,453
Debtors	35	10,738	9,984
Prepayments and amounts paid in advance	36	4,099	7,237
Other debtors			
VAT	37	3,409	4,742
Interest receivable			<u>138</u>
		392,680	411,554
Total Assets		£ 1,741,885	£ 1,732,213
<u>Current Liabilities</u>			
Creditors	38	2,945	1,339
Accruals and amounts received in advance	39	<u>180</u>	<u>2,646</u>
Total Liabilities		£ 3,125	£ 3,985
Total Assets less Total Liabilities		£ 1,738,760	£ 1,728,228
Total Net Assets		£ 1,738,760	£ 1,728,228
<u>Income and Expenditure Account</u>			
Balance at 1st April 2017		£ 408,070	£ 367,530
Net surplus for the year		-£ 18,516	£ 40,244
Balance as at 31st March 2018		£ 389,554	£ 407,774
Revaluation reserve	40	£ 1,349,205	£ 1,320,659
		<u>£ 1,738,759</u>	<u>£ 1,728,434</u>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
1 <u>Parish hall</u>		
Main hall	31,041	32,149
Lounge	8,212	5,312
Committee room	4,467	4,590
	£ 43,720	£ 42,051
2 <u>Allotment and ground rents</u>		
Paddock	328	300
Cuckoo Pen	1,500	1,500
Millbrook Mead		
Tennis Courts		
Sunnyside	350	610
Allotments	1,972	1,372
	£ 4,150	£ 3,782
3 <u>Grants and donations received</u>		
Council tax reduction scheme grant		-
PH Doors grant		5,335
Queens birthday grant		1,693
Neighbourhood Plan grant		8,988
Hydro grant		19,284
St Helens Play Area	3,025	
	£ 3,025	£ 16,016
4 <u>Other income</u>		
Tennis Courts electricity		
Photocopying	13	217
CIL money	9,803	
Refreshments		
Public toilets		
Fish and chip van electricity		
Unidentified	1	177
VAT refund back to 2014		16,545
	£ 9,816	£ 16,939

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
5 <u>Staff salaries and employers national insurance</u>		
Staff salaries	62,079	51,260
Employers national insurance contributions	3,538	2,986
	£ 65,617	£ 54,246
6 <u>Contractor</u>		
Administration part 1	-	12,382
	£ -	£ 12,382
7 <u>Grants</u>		
Friends of Benson Library	3,600	1,300
St. Helen's PCC Cemetery upkeep		907
Youth Club hall hire * not invoiced yet for 16/17 amounts to £448		
Royal British Legion – Poppy Wreath	150	150
Millstream Day Centre	2,300	1,200
Oxford Samaritans	130	130
South and Vale Carers	200	150
Friends of Benson School	1,000	
Homestart		150
Enrych Oxfordshire (Ryder Cheshire Volunteers)		100
Parishes Against Gravel Extraction	1,250	1,250
Citizen's Advice Bureau Oxford		250
Oxfordshire Association for the Blind		100
Life Education Wessex	275	
Clean Slate	100	
Sue Ryder BB&O	200	150
	£ 9,205	£ 5,837

The number of electors on the Register of Electors in force from 2 March 2018 is 3120
The section 137 expenditure limit for 2017-18 is £7.57 per elector.

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
8 <u>Subscriptions</u>		
Oxfordshire Association of Local Councils*	601 pp	
Society of Local Council Clerks	312	306
Oxfordshire Playing Fields Association	74 pp	
The Chiltern Society	30	30
Campaign to Protect Rural England	36	36
Oxfordshire Rural Community Council		
Oxfordshire Rural Community Council – village halls	pp	
River Thames Alliance	25	25
Information Commissioner	35	
	£ 1,113	£ 397
	£ 1,113	£ 397
pp = prepaid		
9 <u>Office costs</u>		
Photocopier	777	1,244
Telephone	515	310
Stationery	276	434
Postage	183	280
Software maintenance and Internet subscription	1,422	1,009
Computer costs	123	
Data Protection Reg		35
Calculator		
Desk for Halls Manager		21
Blind for Parish Office		
keys	30	15
boxes		21
mousetrap		5
Shelf brackets		
cables	28	64
Wall mount for CCTV monitor		
refreshments		52
Batteries	27	
Noticeboard		
fuel	528	99
	£ 3,909	£ 3,588
	£ 3,909	£ 3,588
10 <u>Office precept projects</u>		
website		749
software		453
Neighbourhood Plan	10,281	
	£ 10,281	£ 1,202
	£ 10,281	£ 1,202
11 <u>Advertising</u>		
Legal notices	16	
Situations vacant		144
	£ 16	£ 144
	£ 16	£ 144

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
12 <u>Audit</u>		
Internal audit	330	535
External audit	630	630
	<hr/>	<hr/>
	£ 960	£ 1,165
	<hr/>	<hr/>
13 <u>Legal and professional fees</u>		
HR consultant		1,633
Insurance Valuations		940
VAT advice	123	
Bertie West Field legal advice		
Review of standing orders		
	<hr/>	<hr/>
	£ 123	£ 2,573
	<hr/>	<hr/>
14 <u>Youth club costs</u>		
Insurance	96	80
Affiliation	160	80
	<hr/>	<hr/>
	£ 256	£ 160
	<hr/>	<hr/>
15 <u>Further education tuition</u>		
Intro to Finance - CLK	65	
SLCC VAT - CLK	35	
Legionella Awareness	65	
OALC Internal Audit - RFO		
Excel and Word		32
Roles and Responsibilities		65
PAT Testing		65
SLCC Halls Manager How to Promote Your Venue course		
	<hr/>	<hr/>
	£ 165	£ 162
	<hr/>	<hr/>
16 <u>Miscellaneous expenses</u>		
Shield engraving	33	14
DPS replacement trousers - bleach damage		
Refreshments for public meetings		3
Election costs		
	<hr/>	<hr/>
	£ 33	£ 17
	<hr/>	<hr/>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
17 <u>Parish Hall running costs</u>		
Business rates	7,573	7,865
Premises licence	180	180
Gas	3,720	4,458
Electricity	3,763	2,910
Water	1,524	939
Fire prevention	513	695
CCTV rental	3,580	3,580
Performing Rights Society	148	436
Consumables	635	945
Waste collection	954	1,001
Cleaning/caretaking		
Window cleaning	686	1,400
General maintenance	19,904	2,176
Servicing and repairs of kitchen/hall appliances		200
Electrical works		738
PAT testing		287
Furniture and equipment	2,673	
Boiler maintenance	566	2,111
Plumbing and drainage works		224
Hygiene services		1,084
Key cutting		30
curtain track replacement		255
key safe		38
carpark repairs		860
Teaspoons		
	£ 46,419	£ 32,411
	£ 46,419	£ 32,411
18 <u>Parish Hall precept projects</u>		
Parish hall regeneration fees	1,078	3,846
Door closers	1,863	
Fire safety upgrades	1,937	
Refurb of MH floor	3,400	
Badminton Lines	590	
New carpet for MH	4,176	
PA System	4,453	
	£ 17,497	£ 3,846
	£ 17,497	£ 3,846

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
19 <u>Youth Hall Running Costs</u>		
Rent	10	10
Business rates	1,608	1,670
Gas	186	139
Electricity	1,127	1,051
Water	- 2,807	3,095
General maintenance	1,260	2,775
Consumables	80	176
Fire prevention	227	98
Performing Rights Society	338	
Small furniture and equipment		192
Cleaning	205	
	<hr/>	<hr/>
	£ 2,234	£ 9,206
	<hr/> <hr/>	<hr/> <hr/>
20 <u>Pavilion running costs</u>		
Business rates	1,235	1,283
Electricity	1,874	1,762
Water	386	275
General maintenance	1,527	348
Consumables		
Fire prevention	11	221
Electrical works		
Window cleaning		
Small furniture and equipment	103	40
	<hr/>	<hr/>
	£ 5,136	£ 3,929
	<hr/> <hr/>	<hr/> <hr/>
21 <u>Pavilion precept projects</u>		
Refurb of toilets and showers	1,500	
Roofing	132	
Painting	1,099	
	<hr/>	<hr/>
	2,731	
	<hr/> <hr/>	<hr/> <hr/>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
22 <u>Land and recreational grounds running costs</u>		
Grass cutting	923	1,389
Village centre costs	244	200
College Farm electricity meter	110	69
Public toilet	647	688
Dog waste collection	624	408
Signage		32
General maintenance	2,294	4,561
Contingency Fund		1,060
Footpaths		
Brook Clearance		
War memorial plants	422	289
Recreational grounds and play equipment maintenance		
Hedge cutting and tree maintenance	990	
Tub planting	225	92
Recreational grounds and play equipment	195	188
	£ 6,674	£ 8,976
	£ 6,674	£ 8,976
23 <u>Land and recreational grounds precept projects</u>		
Path outside pavilion	3,872	
Rivermead benches and anchors		763
	£ 3,872	£ 763
	£ 3,872	£ 763
24 <u>Rivermead running costs</u>		
Grass cutting	386	406
Water	823	1,288
General maintenance	2,531	566
Pool maintenance	402	
Hedge and tree maintenance	175	41
Bin	45	
	£ 4,363	£ 2,301
	£ 4,363	£ 2,301

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
25 <u>Allotment running costs</u>		
Water	425	923
General maintenance & inspections	10	1,072
General maintenance & inspections - external contractor		
	<hr/>	<hr/>
	£ 435	£ 1,995
	<hr/>	<hr/>
26 <u>Allotment precept projects</u>		
	-	-
	<hr/>	<hr/>
	£ -	£ -
	<hr/>	<hr/>
27 <u>Millbrook Mead running costs</u>		
	£ 1,184	£ -
	<hr/>	<hr/>
28 <u>Sunnyside Rec running costs</u>		
Grass Cutting	£ 858	£ 406
Hedge Cutting	£ 225	£ 81
Weed spraying	£ 96	£ 81
	<hr/>	<hr/>
	£ 1,179	£ 568
29 <u>Sunnyside Play Area running costs</u>		
Grass Cutting	£ 482	£ 568
Weed spraying	£ 43	£ 136
	<hr/>	<hr/>
	£ 525	£ 704
30 <u>Sunnyside Play Area Precept Projects</u>		
refurb	£ 4,284	£ 333
		£ -
	<hr/>	<hr/>
	£ 4,284	£ 333
31 <u>Green Close Play Area Running Costs</u>		
Grass Cutting	£ 482	£ 568
Weed spraying	£ 43	£ 81
anthill clamber	£ 12,679	
	<hr/>	<hr/>
	£ 13,204	£ 649
32 <u>St Helens Play Area Running Costs</u>		
Grass Cutting	£ 386	£ 568
Weed spraying	£ 43	£ 81
Hedge Cutting		£ 41
	<hr/>	<hr/>
	429	690

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</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>		
Valuation at April 1st	291,958	
<u>Additions during the year</u>		
PA system	4,453	
Fire resisitant tables and chairs for lounge	1,830	
Fire safe	499	
PH boilers	16,459	
PH kitchen water boiler	500	
240 cups and saucers	291	
PH dishwasher	1,375	
Anthill Climber Green Cose	15,163	
	40,570	
<u>Disposals during the year</u>		
Water boiler, multiplay, dishwasher	12,025	
	£ 320,503	

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

34 Cash at bank and in hand

	<u>2018</u>	<u>2017</u>
Community Directplus Current account - Co-op	134,169	149,490
Public Sector Reserve Current account Co-op	12,637	12,637
Project Funds Business Select 14 Day account - Co-op	120,349	120,271
Bloomfield Bequest - Natwest	56,960	56,945
Bloomfield Bequest interest - Natwest		
Petty cash	10	8
Treasurers Trust Account - Nationwide	50,309	50,102
	£ 374,434	£ 389,453
	£ 374,434	£ 389,453

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>2018</u>	<u>2017</u>
<u>Summary</u>		
Funds added to project fund	170,781	204,993
Bequest that can not be spent	50,000	50,000
Funds allocated to next year's budget	61,454	60,383
General reserves	92,199	74,077
	£ 374,434	£ 389,453
	£ 374,434	£ 389,453

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

Allocation of project funds as at 31st March 2018

<u>Project funds</u>	<u>2018</u>	<u>2017</u>
Parish Hall Flagstones		1,200
Parish Hall Car Park Works		2,000
Parish Hall Redevelopment Professional Fees	70,454	454
Parish Hall Doors		
Parish Hall Regeneration	44,922	46,000
Parish Hall Entrance Floor	4,250	4,250
PA replacement fund	500	4,200
Painting toilets and lounge	2,000	
Internal painting	1,000	
External painting	1,000	
Electrical report	50	
Main hall replace carpet tiles and aluminium trim		5,000
MH timber floor replacement 20 yr plan	2,666	1,333
Badminton lines		500
PH fire compliance works	1,015	8,476
PH heating replacement 10 yr plan	4,000	2,000
PH toilet refurb		2,000
PH carpet replacement 10 yr plan	1,000	500
Curtain cleaning	333	
Cctv	4,500	
Extension loan repayments	27,000	
Kitchen refurb 10 year plan		500
Yr 2 of 10 yr term maint plan		1,100
PV toilet and shower refurb 10 yr plan	1,500	750
PV roofing 15 yr plan	132	66
PV yr 2 of 5 yr term maintenance	600	300
PV internal painting	333	
PV external painting	166	
snow shovels and ppe		75
PH hedge laying		3,000
Play equipment fund	53,687	35,387
Youth Hall Replacement		31,000
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 2 of 5 yr term maint plan		450
Adventure Playground	15,000	15,000
Village centre litter bins		476
Extra Grass Cuts	400	
Millstream Carpark Rose Garden/ Toilet works	1,500	8,490
Allotment fencing	15,000	
Rivermead Summerhouse Bricks		320
Reline paddling pool		
Trees		500
Hedge laying	4,000	
Benson Road Signs		
Traffic Survey	1,000	1,000
AED	2,000	
Legal Fees	5,000	3,000
War Memorial		3,000
Salt Store (St Helens)	10,000	15,000
Millbrook Mead walkway	15,000	
Overflow carpark	10,000	2,000
Trees	600	
	£ 300,608	£ 204,993

Funded by:		
Project funds account	120,349	120,271
Public sector reserve account	12,637	12,637
Treasurers Trust Account - Nationwide	50,309	50,102
Bloomfield bequest interest only	6,960	6,945
Grants	100,000	
Current account	10,353	15,038
	<u>£ 300,608</u>	<u>£ 204,993</u>

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2018

	<u>2018</u>	<u>2017</u>
35 <u>Debtors</u>		
Sales ledger	£ 10,738	£ 9,984
36 <u>Prepayments and amounts paid in advance</u>		
Prepayments	4,099	7,237
Amounts paid in advance		
	£ 4,100	£ 7,238
37 <u>Other debtors</u>		
VAT to be reclaimed	3,409	4,742
	£ 3,409	£ 4,742
38 <u>Creditors</u>		
Purchase ledger	£ 2,945	£ 1,339
39 <u>Accruals and amounts received in advance</u>		
Accruals	£ 180	£ 2,646
40 <u>Revaluation Reserve</u>		
Balance at 1st April 2017	1,320,659	1,085,606
Furniture and equipment additions in year	28,546	235,053
Balance at 31st March 2017	£ 1,349,205	£ 1,320,659