Benson Parish Council

Draft Detailed Financial Statements
For the year ended 31st March 2023

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2023

		Notes	2023	2023	2022	2022
Income						
Precept				265331		215571
Hall hire	Parish hall	1	62502		4705	
	Youth hall		12791		11675	
	Pavilion		2577		2338	
	Community Hall		7173			
				85,042		18,717
Licence applications			825		117	
Hire of crockery and cutlery						
Hire of hall equipment			50		25	
Caretaker fees			2,424		143	
Hall hire discounts			- 6,167			
				- 2,868		285
Allotment and ground rents		2	4416		4762	
Grants & donations received		3			8000	
Bank interest received			1102		202	
Other income (excluding CIL receipts)		4	1720		42	
				7,238		13,006
Total Income				£ 354,743		£ 247,579
Expenditure						
Staff salaries and employer's NI		5		148,201		104,195
Pension employer contributions				28,509		19,592
Insurance				5,096		4,216
Grants (net of grant repayments)		6		8,312		3,620
Subscriptions		7		1,131		1,402
Office costs		8		10,729		7,225
Office precept projects				2,679		
Audit fees		9		2,460		2,205
Legal and professional fees		10		3,242		6,830
Youth club costs		11				80
Events				44		
Further education tuition		12		352		404
Advertisments		13		113		499
Misc		14		40		70
Election Costs						
Refreshments (public meetings)				82		4
Parish hall running costs		15		34,393		26,333
Parish hall precept projects		16		9,302		100,040
Youth hall running costs		17		4,928		7,153
Youth hall precept projects						
Pavilion running costs		18		4,534		7,124
Pavilion precept projects						
Community Hall running costs		19		11,025		570
Land and recreational grounds running costs		20		7,883		10,832
Land and recreational grounds precept projects		21		405		
Rivermead running costs		22		1,723		2,971
Rivermead precept projects		23				
Allotment running costs		24		941		584
Allotment precept projects		25				
Cuckoo Pen maintenance				- 468		
Aldridge Triangle				540		
Millbrook Mead running costs		26				
Sunnyside rec running costs		27		1,490		1,380
Sunnyside play area running costs		28		575		535
Sunnyside play area precept projects		29				
Green Close running costs		30		575		535
St Helens play area running costs		31		615		575
Other grass cuts				400		880
Suspense		32		97		- 17
Unreclaimable VAT				- 11,078		3,881
Bad debt write off				1,006		
Bank charges				525		584
Neighbourhood Plan				3,616		4,500
Total Expenditure				£ 284,017		£ 318,802
Net surplus/ deficit for the year				£ 70,726		-£ 71,223

This P and L does not include any CIL element ie no CIL income and no CIL expenditure, this is to give more accurate picture of the Councils day to day running costs. It is also why the figures here are different to the Annual Return (which is a statutory document that must include all income and expenditure streams)

Benson Parish Council
CIL Income and Expenditure
For the year ended 31st March 2023

	Notes		2023
Income			
CIL Fund at yr start (held by BPC)		153,322.92	
CIL held by SODC		0.00	
Transferred from SODC during year		664,022.73	
Held by SODC		0.00	
Total Fund		817,345.65	
Expenditure			
CIL Expenditure during year	33		66,097.21
Remaining in fund			751,248.44
of which BPC hold			751,248.44
SODC hold			0.00

Benson Parish Council
Balance Sheet
as at 31st March 2023

	Notes	2023			2022		
Fixed Assets	34						
Land and property		1,060,709			1,060,709		
Furniture and equipment		552,812			544,952		
				1,613,521			1,605,661
Current Assets							
Cash at bank and in hand	35	1,198,652			543,106		
CIL restricted reserve		54,556			718,579		
Debtors	36	8,393			4,550		
Prepayments and amounts paid in advance	37	3,390			3,262		
Other debtors	38	26					
VAT	39				12,024		
Interest receivable							
				1,265,018			1,281,521
Total Assets			£	2,878,539		£	2,887,182
Current Liabilities							
Creditors	40	1,689			1,511		
Accruals and amounts received in advance	41	10,000			10,730		
VAT		8,786					
PAYE/NI		- 597					
Other creditors	42				3		
Total Liabilities			£	19,878		£	12,244
Total Assets less Total Liabilities			£	2,858,661		£	2,874,938
Total Net Assets			£	2,858,661		£	2,874,938
Income and Expenditure Account							
Balance at 1st April 2022			£	550,698		£	470,450
Net surplus/deficit for the year							
			£	694,442 *		£	80,248
Balance as at 31st March 2023			£	1,245,140		£	550,698
Revaluation reserve	43		£	1,613,521		£	1,605,661
CIL Restricted Reserve							718,579
			£	2,858,661		£	2,874,938

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023	2022
1	Parish hall		
	Main hall	50,082	4,693
	Lounge	7,409	15
	Committee room	4,048	- 3
	Big office	963	
		£ 62,502	£ 4,705
2	Allotment and ground rents		
	Paddock	370	338
	Cuckoo Pen		
	Millbrook Mead	525	
	Tennis Courts		520
	Sunnyside/ College Farm	1,270	
	Bobs Corner	45	
	Allotments	2,206	1,687
		£ 4,416	£ 2,545
3	Grants and donations received		
		£ -	£ -
4	Other income		
	Tennis Courts electricity		3,464
	Jubille raffle donation	250	
	Jubilee raffle proceeds	940	
	Old interest	78	
	SODC use of office	90	
	Reimburse for land reg search	9	3
	Water use		5
	Sale of old lounge chairs	353	
		£ 1,720	£ 3,472

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023	2022
5	**Staff salaries and employers national insurance**		
	Staff salaries	138,031	97,757
	Employers national insurance contributions	10,170	6,438
		£ 148,201	£ 104,195

		2023	2022
6	**Grants**		
	Friends of Benson Library	4,088	
	St. Helen's PCC Cemetery upkeep	779	1,835
	Royal British Legion – Poppy Wreath	142	360
	Millstream Day Centre		1,000
	Oxford Samaritans		
	Enrych Oxfordshire (Ryder Cheshire Volunteers)		
	Life Education Wessex		
	South and Vale Carers		250
	Girl Guiding	915	
	Sue Ryder	2,000	
	Benson Scouts		
	Bensington	388	
	Benson School		175
		£ 8,312	£ 3,620
	Less grants repaid, detailed below		
		8,312	3,620
	Grants Repaid (shown in income)		

The number of electors on the Register of Electors in force from March 2023 is 3435
The section 137 expenditure limit for 2022-23 is £8.82 per elector.

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023		2022
7	**Subscriptions**			
	Oxfordshire Association of Local Councils	755	pp	703
	Society of Local Council Clerks	236	pp	410
	Oxfordshire Playing Fields Association	78	pp	78
	The Chiltern Society	30	pp	30
	Campaign to Protect Rural England	36	pp	36
	ONPA			25
	ORCC			120
	Amazon Prime 1 mth	9		
	Sage	26		
	Grants Online	17		
	National Allotment Society	55		
	pp = part prepaid			
		£ 1,242		£ 1,402
8	**Office costs**			
	Photocopier	919		903
	Telephone	253		371
	Stationery	219		264
	Postage	74		42
	Software maintenance and Internet subscription	5,544		3,996
	Computer costs	845		962
	Whiteboards and security lock	169		
	Furniture	510		
	Staff ppe	568		
	Office equip	300		
	emergency phone	170		19
	Land Registry	27		
	Consumables	272		
	Fuel	859		667
		£ 10,729		£ 7,224
9	**Audit**			
	Internal audit	460		905
	External audit	2,000		1,300
		£ 2,460		£ 2,205
10	**Legal and professional fees**			
	LR searches	27		21
	VAT advice			1,250
	HR legal advice			1,575
	HR consultancy	3,215		2,744
	Valuation fee for YH			1,240
	Legal advice			
		£ 3,242		£ 6,830

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023	2022
11	Youth club costs		
	Insurance		
	Affiliation		80
		£ -	£ 80
12	Further education tuition		
	RFO CLK VAT and CIL		90
	CLK Appraisals		100
	CLK The new clerk		55
	Excel	120	
	Emergency planning	181	
	Manual Handling		39
	FoI	18	
	First Aid	33	
	Clk ILCA		£ 120
		£ 352	£ 404
13	Advertisments		
	Admin Assistant		160
	Caretaker	85	149
	CIL flyer		95
	NP flyer	28	95
		£ 113	£ 499
14	Misc		
	Data Protection	40	40
	Remembrance Wreath		30
		£ 40	£ 70

	2023	2022
15 Parish Hall running costs		
Business rates	10,506	6,237
Premises licence	180	180
Gas	10,556	1,366
Electricity	2,371	1,749
Water	942	435
Fire prevention	631	1,661
Performing Rights Society		
Consumables	928	582
Waste collection	1,287	1,395
Cleaning/caretaking	2,496	329
General maintenance	4,054	8,436
Furniture and equipment	442	3,780
Boiler maintenance		183
	£ 34,393	£ 26,333
16 Parish Hall precept projects		
Blinds for Main Hall inc plant hire	8,607	
Curtain cleaning	695	
PH redevlopment		100,040
	£ 9,302	£ 100,040
17 Youth Hall Running Costs		
Rent		
Business rates	1,550	1,856
Gas	207	- 499
Electricity	2,125	1,503
Water	- 1,187	1,658
General maintenance	426	1,431
Consumables	112	185
Fire prevention	228	371
Performing Rights Society		
Small furniture and equipment		
Waste collection	554	455
Cleaning	914	193
	£ 4,929	£ 7,153
18 Pavilion running costs		
Business rates	1,360	1,322
Electricity	502	3,361
Water	601	716
General maintenance	1,479	1,627
Consumables		11
Cleaning	293	14
Toilet maintenance	300	
Fire prevention		73
	£ 4,535	£ 7,124

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023	2022
19	Community Hall running costs		
	Business rates		
	Wifi	241	
	Electricity	1,583	
	Water		
	General maintenance	4,856	
	Furniture and equipment	666	
	Consumables	558	
	Cleaning		
	Gas	2,543	
	Fire prevention	579	
		£ 11,026	£ -
20	Land and recreational grounds running costs		
	Grass cutting		
	Village centre costs	2,420	2,358
	College Farm electricity meter	317	241
	Public toilet	489	573
	Dog waste collection	1,584	3,408
	Safety checks & litter	519	209
	General maintenance	1,706	1,723
	Signage		86
	War memorial plants	635	488
	Hedge cutting and tree maintenance	113	1,747
	Tub planting		
	Vandalism	100	
		£ 7,883	£ 10,833
21	Land and recreational grounds precept projects		
	TVERC data search	150	
	Skip for Cuckoo Pen	255	
		£ 405	£ -
22	Rivermead running costs		
	Grass cutting	540	480
	Water	712	281
	General maintenance	292	935
	Pool maintenance	19	475
	Hedge and tree maintenance	160	800
		£ 1,723	£ 2,971
23	Rivermead precept projects		
		-	-
24	Allotment running costs		
	Water	- 258	584
	General maintenance & inspections	1,199	

	£ 941	£ 584

25 Allotment precept projects

	-	-
	£ -	£ -

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023		2022	
26	Millbrook Mead running costs				
27	Sunnyside Rec running costs				
	Grass Cutting	£	1,100	£	1,000
	Hedge Cutting	£	300	£	300
	Weed spraying	£	90	£	80
		£	1,490	£	1,380
28	Sunnyside Play Area running costs				
	Grass Cutting	£	525	£	495
	Weed spraying	£	50	£	40
		£	575	£	535
29	Sunnyside Play Area Precept Projects				
		£	-	£	-
30	Green Close Play Area Running Costs				
	Grass Cutting	£	525	£	495
	Weed spraying	£	50	£	40
		£	575	£	535
31	St Helens Play Area Running Costs				
	Grass Cutting	£	525	£	495
	Weed spraying	£	50	£	40
	Hedge Cutting	£	40	£	40
			615		575
32	Suspense				
	Oddity in accruals nominal from 2019			-£	17
	Various balance clearances after data migration	£	97		
			97	-	17
33	CIL Expenditure				
	Remove Sunnyside shelter			£	480
	Refund for oopenreach works	-£	704		
	Traffic Survey			£	595
	CH blinds	£	2,471		
	electric works in PV public toilet	£	276		
	Speed indicator devices	£	4,000		
	Fund share with Millstream	£	25,000		
	Sunnyside play park			£	149,965
	Traffic calming studies and schemes			£	5,802
	New public toilet			£	162
	1 x cctv	£	6,145	£	1,658
	Hall extension	£	16,184	£	436,759
	Preston Crowmarsh yellow lines				
	Unreclaimable VAT			£	56,376
	Path at play park	£	5,980		
	accrual for Toucan crossing	£	10,000		
	accrual reversal	-£	3,255		
			66,097		105,624

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023	2022
34	Fixed Assets		
	Land and property		
	As valued by Lock & co. 17th 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
	Millstream toilet	32,008	32,008
	Valuation at 31st March 2023	£ 1,060,709	£ 1,060,709
	Furniture and equipment		
	Valuation at April 1st 2022	544,952	512,353
	Additions during the year		
	Main hall blinds	7,860	
	Laptops		484
	Projector		454
	Committee room tables		2,166
	Office cupboards		1,417
	OWL		708
	2 escape mats		680
	PH kitchen white goods and moveable fittings		24,427
	PV water heater		366
	Play area cctv camera		1,658
	Lawnmower		239
		7,860	32,599
	Disposals during the year		
	Sunnyside old play equipment		53,053
	Valuation at 31st March 2023	£ 552,812	£ 491,899

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

35 Cash at bank and in hand

		2023		2022
Community Directplus Current account - Co-op		75,277		75,258
Unity Trust Current Account		880,457		226,085
Public Sector Reserve Current account Co-op		12,637		12,637
Project Funds Business Select 14 Day account - Co-op		121,522		121,383
Bloomfield Bequest - Natwest		50,000		50,000
Bloomfield Bequest interest - Natwest		7,426		7,174
Petty cash		-		26
Treasurers Trust Accout - Nationwide		51,333		50,543
	£	1,198,652	£	543,106
less outstanding payments plus outstanding receipts		1796		
	£	1,200,448		

Bloomfield Bequest account - Natwest - This account holds the £50,000 bequest from Dennis Bloomfield, which may not be spent. The interest earned on the bequest may be spent.

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

Allocation of project funds as at 31st March 2023

	2023	2022
Parish Hall		
Inner main doors	7,500	
Committee room blind	3,000	
Solar panels	30,000	
Overflow car park	20,000	
Top blinds in main hall		10,000
Committee Room carpet		2,000
Planned Maintenance Funds		
PA replacement 10 yr plan yr 4	2500	2000
Internal painting 3 yrly yr3	3000	3000
External 3 yrly yr3	3000	3000
Electrical report 5 yrly yr3	250	200
MH timber floor replacement 20 yr plan	7998	6665
PH heating replacement 10 yr plan £20k yr4	12000	10000
PH carpet replacement 10 yr plan yr 4		2500
Curtain cleaning	888	888
Community Hall		
Projector and screen	1000	1000
PA system	1000	5000
Fire Shutters	6000	
Car Park Barrier	2000	
AED	2000	
Pavilion		
PV toilet and shower refurb 10 yr plan yr 5	4,500	3,750
PV roofing 15 yr plan	660	550
PV yr 5 of 5 yr term maintenance	1,800	1,500
PV internal painting 3 yrly yr 3	888	888
PV external painting 3 yrly yr3	498	498
PV boiler	1,000	1,000
Play Areas		
Planting for FE play park	1,000	
Village Centre		
Extra Grass Cuts	400	400
Cycle racks	2,000	
Allotments		
Allotment fencing	20,000	20,000
water meters		1,500
Other		
Tech		3000
Rivermead		
Rivermead steps	1500	
Vehicle entrance resurfacing	3000	
Cuckoo Pen		
Clearing	5000	
Sunnyside		
Bins	900	
Other		
Events	2000	
Community Hall opening	500	
Cuckoo Pen opening	200	
Xmas village dressing	500	
New office setup		5000
Legal Fees	7476	7295
Millbrook Mead walkway	5,000	
AED		1,000
NP revision		21,000
	£ 160,958	£ 113,634

Funded by:		
Project funds account	121,522	121,343
Public sector reserve account	12,638	12,637
Treasurers Trust Accout - Nationwide	26,798	50,410
Bloomfield bequest interest only		7,145
Grants		15,000
Current account		3,210
	£ 160,958	£ 209,745

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2023

		2023		2022	
36	Debtors				
	Sales ledger	£	8,393	£	4,550
37	Prepayments and amounts paid in advance				
	Prepayments		3,390		3,262
		£	3,390	£	3,262
38	Other debtors				
	Stripe		26		
		£	26	£	-
39	Vat to be reclaimed				
	VAT to be reclaimed		20,229		12,024
		£	20,229	£	12,024
40	Creditors				
	Purchase ledger	£	1,689	£	1,511
		£	1,689	£	1,511
41	Accruals and amounts received in advance				
	Accruals	£	10,000	£	10,730
		£	10,000	£	10,730
42	Other creditors				
	Underpaid salary re pension recalculations				
	VAT liability				
	PAYE/NI due at year end	-£	597	£	3
		-£	597	£	3
43	Revaluation Reserve				
	Balance at 1st April 2022		1,605,661		1,543,726
	Net assets added in year		7,860		61,935
	Balance at 31st March 2021	£	1,613,521	£	1,605,661