

Benson Parish Council

Draft Detailed Financial Statements
For the year ended 31st March 2021

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2021

		<u>2021</u>		<u>2020</u>	
<u>Income</u>	<u>Notes</u>				
Precept			196871		182871
Hall hire	Parish hall	1	4243	42726	
	Youth hall		1811	14706	
	Pavilion		2498	3457	
			8,551		60,888
Licence applications		-	25	600	
Hire of crockery and cutlery					
Hire of hall equipment		-	19	8	
Caretaker fees				2,108	
			-		2,716
			44		
Allotment and ground rents	2	2545		2101	
Grants & donations received	3			1485	
Bank interest received		142		980	
Other income (excluding CIL receipts)	4	3472		589	
			6,159	5,155	
Total Income			£ 211,537	£ 251,630	
<u>Expenditure</u>					
Staff salaries and employer's NI	5		79,335	69,957	
Pension employer contributions			14,777	14,409	
Insurance			3,128	7,092	
Grants (net of grant repayments)	6		2,536	9,291	
Subscriptions	7		1,341	1,084	
Office costs	8		5,963	6,271	
Office precept projects			394		
Audit fees	9		2,190	1,395	
Legal and professional fees	10		5,458	1,947	
Bank charges			279	422	
Youth club costs	11			178	
Further education tuition	12		230	2,238	
Advertisements			477		
Election Costs				100	
Refreshments (public meetings)				25	
Parish hall running costs	13		21,171	33,111	
Parish hall precept projects	14		19,095	1,215	
Youth hall running costs	15		5,814	6,005	
Youth hall precept projects			369		
Pavilion running costs	16		5,322	7,049	
Pavilion precept projects	17				
Land and recreational grounds running costs	18		9,735	8,075	
Land and recreational grounds precept projects	19			4,226	
Rivermead running costs	20	-	2,359	1,815	
Rivermead precept projects	21				
Allotment running costs	22		953	1,634	
Allotment precept projects	23				
Millbrook Mead running costs	24			33	
Sunnyside rec running costs	25		1,380	1,380	
Sunnyside play area running costs	26		535	535	
Sunnyside play area precept projects	27				
Green Close running costs	28		535	535	
St Helens play area running costs	29		575	575	
Other grass cuts			880	880	
Neighbourhood Plan				156	
Partial exemption non-reclaimable input VAT					
Total Expenditure			£ 180,113	£ 181,631	
Net surplus/ deficit for the year			£ 31,424	£ 69,997	

Benson Parish Council
CIL Income and Expenditure
For the year ended 31st March 2021

		<u>2021</u>
	<u>Notes</u>	
<u>Income</u>		
Exisiting CIL Fund	418517	
Income during year	405170	
Total Fund	<u>823687</u>	
<u>Expenditure</u>		
CIL Expenditure	30	105,081
Remaining in fund		<u><u>718,606</u></u>

Benson Parish Council
Balance Sheet
as at 31st March 2021

		<u>2021</u>	<u>2020</u>
	<u>Notes</u>		
<u>Fixed Assets</u>	31		
Land and property		1,028,701	1,028,701
Furniture and equipment		<u>515,025</u>	<u>351,081</u>
		1,543,726	1,379,782
<u>Current Assets</u>			
Cash at bank and in hand	32	448,867	431,892
CIL restricted reserve		718,579	105,108
Debtors	33	1,284	8,062
Prepayments and amounts paid in advance	34	2,209	2,157
Other debtors	35		313,409
VAT	36	22,529	2,706
Interest receivable		<u></u>	<u></u>
		1,193,468	863,334
Total Assets		<u>£ 2,737,194</u>	<u>£ 2,243,116</u>
<u>Current Liabilities</u>			
Creditors	37	764	3,202
Accruals and amounts received in advance	38	3,518	2,616
Other creditors	39	<u>158</u>	<u></u>
Total Liabilities		<u>£ 4,440</u>	<u>£ 5,818</u>
Total Assets less Total Liabilities		<u>£ 2,732,755</u>	<u>£ 2,237,298</u>
Total Net Assets		<u>£ 2,732,755</u>	<u>£ 2,237,298</u>
<u>Income and Expenditure Account</u>			
Balance at 1st April 2020		£ 438,997	£ 369,000
Net surplus/deficit for the year		<u>£ 31,424</u>	<u>£ 69,997</u>
Balance as at 31st March 2021		£ 470,421	£ 438,997
Revaluation reserve	40	£ 1,543,726	£ 1,379,782
CIL Restricted Reserve		<u>718,607</u>	<u>418,517</u>
		<u>£ 2,732,754</u>	<u>£ 2,237,296</u>

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

	<u>2021</u>	<u>2020</u>
1 <u>Parish hall</u>		
Main hall	3,932	30,719
Lounge	368	7,739
Committee room	-	4,268
	£ 4,243	£ 42,726
2 <u>Allotment and ground rents</u>		
Paddock	338	336
Cuckoo Pen		
Millbrook Mead		
Tennis Courts	520	
Sunnyside		375
Allotments	1,687	1,390
	£ 2,545	£ 2,101
3 <u>Grants and donations received</u>		
Donations for defibrilators		1,485
	£ -	£ 1,485
4 <u>Other income</u>		
Tennis Courts electricity	3,464	
Photocopying		48
Reimbursed fire alarm damage		50
Reimburse for CiLCA fees		491
Reimburse for land reg search	3	
Water use	5	
	£ 3,472	£ 589

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

	<u>2021</u>	<u>2020</u>
5 <u>Staff salaries and employers national insurance</u>		
Staff salaries	74,938	66,400
Employers national insurance contributions	4,396	3,557
	£ 79,334	£ 69,957
6 <u>Grants</u>		
Friends of Benson Library		3,898
St. Helen's PCC Cemetery upkeep	886	1,741
Royal British Legion – Poppy Wreath	150	150
Millstream Day Centre		1,000
Oxford Samaritans		150
Enrych Oxfordshire (Ryder Cheshire Volunteers)		200
Life Education Wessex		300
Clean Slate		100
Girl Guiding		725
Sue Ryder	1,000	
Benson Scouts		1,000
Covid Help Hub	500	1,000
Youth Club		200
	£ 2,536	£ 10,464
Less grants repaid, detailed below		£ 1,173
	2,536	9,291
Grants Repaid (shown in income)		
FOBL		1,173

The number of electors on the Register of Electors in force from March 2021 is 3305
The section 137 expenditure limit for 2020-21 is £8.32 per elector.

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

	<u>2021</u>	<u>2020</u>
7	<u>Subscriptions</u>	
Oxfordshire Association of Local Councils	755 pp	681
Society of Local Council Clerks	408 pp	249
Oxfordshire Playing Fields Association	74 pp	74
The Chiltern Society	30 pp	30
Campaign to Protect Rural England	74 pp	
Oxon Neighbourhood Plan Group		50
	pp = part prepaid	
	£ 1,341	£ 1,084
8	<u>Office costs</u>	
Photocopier	776	707
Telephone	489	403
Stationery	923	451
Postage		122
Software maintenance and Internet subscription	2,215	2,060
Computer costs	611	1,628
Data Protection Reg	40	40
Text books		129
Radiators	138	
Office equip	312	
Batteries		39
Land Registry	9	30
Safe		62
Fuel	451	600
	£ 5,963	£ 5,671
9	<u>Audit</u>	
Internal audit	890	795
External audit	1,300	600
	£ 2,190	£ 1,395
10	<u>Legal and professional fees</u>	
LR searches	60	27
VAT advice	600	
Pre application advice	260	
HR consultancy	2,846	
Valuation fee for YH	480	
Legal advice	1,212	1,920
	£ 5,458	£ 1,947

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

	<u>2021</u>	<u>2020</u>
11 <u>Youth club costs</u>		
Insurance		106
Affiliation		72
	£ -	£ 178
12 <u>Further education tuition</u>		
Strategic Planing - CLK		45
Risk Management - HM		45
Allotment Management - HM		85
Minutes and Agendas	130	
Intro to planning	50	
Roles and Responsibilities		
FoI	50	
Chairmanship - Chair		85
Good Councillor guide		56
CiLCA		£ 1,922
	£ 230	£ 2,238
13 <u>Parish Hall running costs</u>		
Business rates	8,109	7,979
Premises licence	180	180
Gas	3,201	8,113
Electricity	2,502	4,437
Water	1,134	1,976
Fire prevention	235	786
Performing Rights Society		225
Consumables	81	995
Waste collection	994	1,189
Cleaning/caretaking	1,636	361
General maintenance	2,916	6,045
Furniture and equipment		629
Boiler maintenance	183	195
	£ 21,171	£ 33,110
14 <u>Parish Hall precept projects</u>		
Parish hall regeneration fees	19,095	375
Refurb of MH floor		840
	£ 19,095	£ 1,215

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

	<u>2021</u>	<u>2020</u>
15 <u>Youth Hall Running Costs</u>		
Rent	20	
Business rates	1,722	1,694
Gas	66	-
Electricity	1,564	1,555
Water	283	-
General maintenance	1,050	1,285
Consumables	279	565
Fire prevention		328
Performing Rights Society		421
Small furniture and equipment		
Waste collection	380	183
Cleaning	450	135
	£ 5,814	£ 6,005
16 <u>Pavilion running costs</u>		
Business rates	1,322	1,301
Electricity	2,146	2,843
Water	508	295
General maintenance	1,140	2,246
Consumables	3	1
Cleaning	203	
Fire prevention		364
	£ 5,322	£ 7,050
17 <u>Pavilion precept projects</u>		
	-	£ -
18 <u>Land and recreational grounds running costs</u>		
Grass cutting		
Village centre costs		727
College Farm electricity meter	-	198
Public toilet	470	1,305
Dog waste collection	2,449	599
Safety checks & litter	203	195
General maintenance	1,046	4,125
Tree planting		56
Bus shelters		173
War memorial plants	430	488
Hedge cutting and tree maintenance	5,300	
Tub planting		200
Vandalism		9
	£ 9,735	£ 8,075

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

	<u>2021</u>	<u>2020</u>
19 <u>Land and recreational grounds precept projects</u>		
Defibrilators		3,490
Millbrook mead walkway		311
Bobs corner bench		383
Play area survey		42
	£ -	£ 4,226
20 <u>Rivermead running costs</u>		
Grass cutting	480	480
Water	- 3,437	634
General maintenance	47	381
Pool maintenance	391	160
Hedge and tree maintenance	160	160
	-£ 2,359	£ 1,815
21 <u>Rivermead precept projects</u>		
	-	£ -
22 <u>Allotment running costs</u>		
Water	953	1,602
General maintenance & inspections		31
	£ 953	£ 1,633
23 <u>Allotment precept projects</u>		
	-	-
	£ -	£ -
24 <u>Millbrook Mead running costs</u>		
		£ 33
25 <u>Sunnyside Rec running costs</u>		
Grass Cutting	£ 1,000	£ 1,000
Hedge Cutting	£ 300	£ 300
Weed spraying	£ 80	£ 80
	£ 1,380	£ 1,380

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

	<u>2021</u>	<u>2020</u>
26 <u>Sunnyside Play Area running costs</u>		
Grass Cutting	£ 495	£ 495
Weed spraying	£ 40	£ 40
	<u>£ 535</u>	<u>£ 535</u>
27 <u>Sunnyside Play Area Precept Projects</u>		
refurb		£ 4,284
	<u>£ -</u>	<u>£ 4,284</u>
28 <u>Green Close Play Area Running Costs</u>		
Grass Cutting	£ 495	£ 495
Weed spraying	£ 40	£ 40
	<u>£ 535</u>	<u>£ 535</u>
29 <u>St Helens Play Area Running Costs</u>		
Grass Cutting	£ 495	£ 495
Weed spraying	£ 40	£ 40
Hedge Cutting	£ 40	£ 40
	<u>£ 575</u>	<u>£ 575</u>
30 <u>CIL Expenditure</u>		
Xmas event		£ 543
Bertie West Ramp	£ 8,000	
Traffic Survey	£ 1,250	
Traffic Survey	£ 850	
Christmas lights for village	£ 556	
Planning fee for Play Area	£ 142	
Birdmouth Fencing on A4074	£ 2,368	
1st payment Sunnyside play park	£ 90,092	
Traffic calming study	£ 1,680	
Elec works to lamppost at play park	£ 143	
	<u>105,624</u>	<u>543</u>

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

2021

2020

31 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

Valuation at 31st March 2021

£ 1,028,701

£ 1,028,701

Furniture and equipment

Valuation at April 1st 2020

351,081

342,900

Additions during the year

RFO laptop	550	
xmas lights and batteries	556	
Bertie West ramp	8,000	
Sunnyside play equipment & fitness trail	207,891	
Laptops		1,024
Planters		606
Water heater		347
Defibrillators		3,700
bench		650
Microwave		256
Memorial bench		629
Power tools		1,619
	<u>216,997</u>	<u>8,831</u>

Disposals during the year

water boiler		650
Sunnyside old play equipment	53,053	

Valuation at 31st March 2021

£ 515,025

£ 351,081

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

32 Cash at bank and in hand

	<u>2021</u>	<u>2020</u>
Community Directplus Current account - Co-op CIL	92,486	4,222
Unity Trust Current Account	114,844	185,747
Public Sector Reserve Current account Co-op	12,637	12,637
Project Funds Business Select 14 Day account - Co-op	121,343	121,201
Bloomfield Bequest - Natwest	50,000	50,000
Bloomfield Bequest interest - Natwest	7,145	7,145
Petty cash	2	2
Treasurers Trust Account - Nationwide	50,410	50,410
	£ 448,867	£ 431,364

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 2021

Allocation of project funds as at 31st March 2021

	<u>2021</u>	<u>2020</u>
Parish Hall		
Parish Hall Redevelopment Professional Fees	44,184	44,184
Parish Hall Regeneration	21,240	24,702
Parish Hall Entrance Floor	4,010	4,250
Painting toilets and lounge	2,000	2,000
Cctv	1,015	
Extension loan repayments	27,000	27,000
PH fire compliance works		1,015
Planned Maintenance Funds		
PA replacement 10 yr plan yr 4	2,000	1,500
Internal painting 3 yrly yr3	3,000	3,000
External 3 yrly yr3	3,000	3,000
Electrical report 5 yrly yr3	200	150
MH timber floor replacement 20 yr plan	6,665	5,332
PH heating replacement 10 yr plan £20k yr4	10,000	8,000
PH carpet replacement 10 yr plan yr 4	2,500	2,000
Curtain cleaning	888	888
Youth Hall		
Pavilion		
PV toilet and shower refurb 10 yr plan yr 5	3,750	3,000
PV roofing 15 yr plan	550	440
PV yr 5 of 5 yr term maintenance	1,500	1,200
PV internal painting 3 yrly yr 3	888	888
PV external painting 3 yrly yr3	498	498
Village Centre		
Extra Grass Cuts	400	400
Millstream Carpark Rose Garden/ Toilet works	1,500	1,500
Bobs Corner bench replacement	-	617
Allotments		
Allotment fencing	20,000	20,000
water meters		1,500
Other		
Tech	500	500
New router	400	
website	500	500
Projector	1000	
New office	2100	5000
Bertie West Entrance	9,883	9,883
Traffic Survey		1,000
Legal Fees	6065	6,065
Millbrook Mead walkway	12,309	14,718
AED	200	1,000
Overflow carpark	20,000	20,000
Warwick Spinney initial maintenance		
Hydro project		
	£ 209,745	£ 215,730
Funded by:		
Project funds account	121,343	121,201
Public sector reserve account	12,637	12,637
Treasurers Trust Account - Nationwide	50,410	50,410
Bloomfield bequest interest only	7,145	7,145
Grants	15,000	24,337
Current account	3,210	17,788
	£ 209,745	£ 233,518

Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

Draft Allocation of CIL funds as at 31st March 2021 (subject to consultation)
2021

Youth Hall replacement	500000
Parish Hall extension	500000
Community Building	80000
Sunnyside play area	250000
Paddling Pool Replacement	50000
Bertie West Ramp	5000
Rivermead Ramp	10000
A4074 crossing	20000
Ladybrook Bridge	9000
Footpath St Helens to A4074	5000
Cuckoo Pen Project	10000
Traffic study Preston Crowmarsh	1200
Traffic consultancy	6000
Speed indicator device	2000
Traffic Survey	2000
Salt Store car park (St Helens)	2000
Overflow car park	20000

1472200

33 Debtors

Sales ledger	£	1,284	£	8,062
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34 Prepayments and amounts paid in advance

Prepayments	2,209	2,157
Amounts paid in advance		

£	2,209	£	2,157
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35 Other debtors

CIL held by SODC	718,579	313,409
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£	718,579	£	313,409
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36 Vat to be reclaimed

VAT to be reclaimed	22,529	2,289
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£	22,529	£	2,289
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37 Creditors

Purchase ledger	£	764	£	3,202
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£	764	£	3,202
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Benson Parish Council
Notes to the detailed financial statements
For the year ended 31st March 2021

38 Accruals and amounts received in advance

Accruals	£	3,518	£	2,616
	£	3,518	£	2,616

39 Other creditors

Underpaid salary re pension recalculations	£	94		
VAT liability				
PAYE/Ni due at year end	£	64		
	£	158		

40 Revaluation Reserve

Balance at 1st April 2020		1,379,782		1,371,601
F&E in year		163,944		8,181
Balance at 31st March 2021	£	1,543,726	£	1,379,782