Benson Parish Council

Draft Unaudited Financial Statements
For the year ended 31st March 2019

Benson Parish Council
Income and Expenditure
For the year ended 31st March 2019

		Notes	2019	2019	2018	2018
Income						
Precept				135856		130631
Hall hire	Parish hall	1	41029		43720	
	Youth hall		11544		9845	
	Pavilion		2756		2763	
				55,328		56,327
Licence applications			625		450	
Hire of crockery and cutlery					103	
Hire of hall equipment			20			
Caretaker fees			2,030		1,880	
				2,675		2,433
Allotment and ground rents		2	2935		4150	
Grants & donations received		3	3921		3025	
Bank interest received			158		4	
Other income (excluding CIL receipts)		4	54		9814	
				7,068		
Total Income				£ 200,927		£ 206,387
Expenditure						
Staff salaries and employer's NI		5	69,178		65,617	
Pension employer contributions			13,826		12,954	
Contractor		6				
Fuel and travel costs			642		528	
Insurance			6,901		9,394	
Grants (net of grant repayments)		7	4,447		9,205	
Events						
Subscriptions		8	1,128		954	
Office costs		9	3,556		3,909	
Office precept projects		10	44		10,281	
Advertising		11	140		16	
Audit fees		12	955		960	
Legal and professional fees		13	514		123	
Youth club costs		14	194		256	
Further education tuition		15	385		165	
Miscellaneous expenses		16	18		33	
Parish hall running costs		17	32,693		46,419	
Parish hall precept projects		18	26,271		17,497	
Youth hall running costs		19	8,180		2,234	
Youth hall precept projects						
Pavilion running costs		20	3,928		5,134	
Pavilion precept projects		21				
Land and recreational grounds running costs		22	7,350		5,751	
Land and recreational grounds precept projects		23	2,405		3,872	
Rivermead running costs		24	1,786		4,363	
Rivermead precept projects		24				
Allotment running costs		25	879		435	
Allotment precept projects		26				
Millbrook Mead running costs		27	151		1,184	
Sunnyside rec running costs		28	1,407		1,179	
Sunnyside play area running costs		29	535		525	
Sunnyside play area precept projects		30			4,284	
Green Close running costs		31	535		13,204	
St Helens play area running costs		32	17,958		429	
Hydro Project			4,558		5,774	
Neighbourhood Plan (now in office precept)			- 83			
Suspense						
Partial exemption non-reclaimable input VAT						
Bank charges			328		159	
Bad debt						
Total Expenditure				£ 211,680		£ 224,902
Net deficit for the year				-£ 10,753		-£ 18,516

Benson Parish Council
Balance Sheet
as at 31st March 2019

	Notes	2019		2018	
Fixed Assets	33				
Land and property		1,028,701		1,028,701	
Furniture and equipment		343,540		320,504	
			1,372,241		1,349,205
Current Assets					
Cash at bank and in hand	34	367,448		374,434	
CIL Restricted Reserve		97,312			
Debtors	35	7,315		10,738	
Prepayments and amounts paid in advance	36	4,672		4,099	
Other debtors					
VAT	37	2,289		3,409	
Interest receivable					
			479,036		392,680
Total Assets			£ 1,851,277		£ 1,741,885
Current Liabilities					
Creditors	38	4,441		2,945	
Accruals and amounts received in advance	39	8,283		180	
Total Liabilities			£ 12,724		£ 3,125
Total Assets less Total Liabilities			£ 1,838,553		£ 1,738,760
Total Net Assets			£ 1,838,553		£ 1,738,760
Income and Expenditure Account					
Balance at 1st April 2018			£ 389,554		£ 408,070
Net surplus/deficit for the year			-£ 10,753		-£ 18,516
Balance as at 31st March 2019			£ 378,801		£ 389,554
Revaluation reserve	40		£ 1,372,241		£ 1,349,205
CIL Restricted Reserve			87,509		
			£ 1,838,551		£ 1,738,759

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2019

		2019	2018
1	**Parish hall**		
	Main hall	29,751	31,041
	Lounge	7,433	8,212
	Committee room	3,844	4,467
		£ 41,028	£ 43,720
2	**Allotment and ground rents**		
	Paddock	328	328
	Cuckoo Pen	750	1,500
	Millbrook Mead		
	Tennis Courts		
	Sunnyside	350	350
	Allotments	1,507	1,972
		£ 2,935	£ 4,150
3	**Grants and donations received**		
	TOE grant for allotment gates	376	
	St Helens Play Area	3,025	3,025
	War memorials grant for cleaning	520	
		£ 3,921	£ 3,025
4	**Other income**		
	Tennis Courts electricity		
	Photocopying	54	13
	CIL money (excluded from income as restricted reserve)	87,509	9,803
	Refreshments		
	Public toilets		
	Fish and chip van electricity		
	Unidentified		1
	VAT refund back to 2014		
		£ 87,563	£ 9,816

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2019

5 Staff salaries and employers national insurance

		2019		2018
Staff salaries		65,477		62,079
Employers national insurance contributions		3,701		3,538
	£	69,178	£	65,617

6 Contractor

		2019		2018
Administration part 1		-		
	£	-	£	-

7 Grants

		2019		2018
Friends of Benson Library				3,600
St. Helen's PCC Cemetery upkeep		927		
Youth Club hall hire (accrued for payment in 2019/20)				
Royal British Legion – Poppy Wreath		150		150
Millstream Day Centre		1,550		2,300
Oxford Samaritans		150		130
South and Vale Carers				200
Friends of Benson School				1,000
Homestart				
Enrych Oxfordshire (Ryder Cheshire Volunteers)				
Parishes Against Gravel Extraction		1,250		1,250
Citizen's Advice Bureau Oxford		150		
Little Acorns		970		
Life Education Wessex				275
Clean Slate		100		100
Sue Ryder BB&O				200
Benson Nature Group		50		
Great British Get Together		47		
Benson Scouts		23		
WW1 Event		233		
Bensington				
Be Free Young Carers		200		
Youth Club hall hire (accrued for payment in 2019/20)		600		
	£	5,800	£	9,205
Less grants repaid, detailed below	£	1,353		
		4,447		

Grants Repaid (shown in income)		
FOBL	-	1,025
Little Acorns unused grant	-	328

The number of electors on the Register of Electors in force from March 2019 is 3140
The section 137 expenditure limit for 2018-19 is £7.86 per elector.

		2019		2018
8	**Subscriptions**			
	Oxfordshire Association of Local Councils	624	pp	601
	Society of Local Council Clerks	220	pp	312
	Oxfordshire Playing Fields Association	74	pp	74
	The Chiltern Society	30		30
	Campaign to Protect Rural England	36		36
	Oxfordshire Rural Community Council	50	pp	
	Oxfordshire Rural Community Council – village halls	70		
	River Thames Alliance	25		25
	Information Commissioner			35
	pp = part prepaid			
		£ 1,129		£ 1,113

		2019	2018
9	**Office costs**		
	Photocopier	677	777
	Telephone	362	515
	Stationery	395	276
	Postage	276	183
	Software maintenance and Internet subscription	1,589	1,422
	Computer costs		123
	Refreshments for public meetings	58	
	Data Protection Reg	40	
	keys		30
	TE treatment	80	
	cables		28
	PC speakers	28	
	Batteries	35	27
	Land Registry	16	
	fuel		528
		£ 3,556	£ 3,909

		2019	2018
10	**Office precept projects**		
	website		
	software	44	
	Neighbourhood Plan		10,281
		£ 44	£ 10,281

		2019	2018
11	**Advertising**		
	Legal notices	16	16
	Situations vacant	124	
		£ 140	£ 16

		2019		2018
12	Audit			
	Internal audit	330		330
	External audit	625		630
		£ 955		£ 960
13	Legal and professional fees			
	LR search	14		
	GDPR Audit	500		
	VAT advice			123
		£ 514		£ 123
14	Youth club costs			
	Insurance	202		96
	Affiliation (delayed to 2020 due to handover)	- 8		160
		£ 194		£ 256
15	Further education tuition			
	Intro to Finance - CLK			65
	SLCC VAT - CLK			35
	Legionella Awareness			65
	Minutes and Agendas	45		
	Manual handling	150		
	Roles and Responsibilities	80		
	Social Media	40		
	Managing Elections	30		
	GDPR	40		
		£ 385		£ 165
16	Miscellaneous expenses			
	Shield engraving	18		14
	Refreshments for public meetings			3
		£ 18		£ 17

17 Parish Hall running costs

	2019	2018
Business rates	7,800	7,573
Premises licence	180	180
Gas	4,290	3,720
Electricity	3,946	3,763
Water	1,129	1,524
Fire prevention	466	513
CCTV rental	925	3,580
Performing Rights Society	306	148
Consumables	749	635
Waste collection	1,152	954
Cleaning/caretaking	1,955	
Window cleaning		686
General maintenance	8,553	19,904
Furniture and equipment	567	2,673
Boiler maintenance	675	566
	£ 32,693	£ 46,419

18 Parish Hall precept projects

	2019	2018
Parish hall regeneration fees	22,341	1,078
Door closers		1,863
Fire safety upgrades		1,937
Refurb of MH floor		3,400
Badminton Lines		590
New carpet for MH		4,176
CCTV	3,930	
PA System		4,453
	£ 26,271	£ 17,497

		2019	2018
19	Youth Hall Running Costs		
	Rent		10
	Business rates	1,656	1,608
	Gas	249	186
	Electricity	2,629	1,127
	Water	995	- 2,807
	General maintenance	1,047	1,260
	Consumables	423	80
	Fire prevention	379	227
	Performing Rights Society	577	338
	Small furniture and equipment	106	
	Cleaning	120	205
		£ 8,181	£ 2,234
20	Pavilion running costs		
	Business rates	1,272	1,235
	Electricity	863	1,874
	Water	323	386
	General maintenance	986	1,527
	Consumables	449	
	Fire prevention	36	11
	Electrical works		
	Window cleaning		
	Small furniture and equipment		103
		£ 3,929	£ 5,136
21	Pavilion precept projects		
	Refurb of toilets and showers		1,500
	Roofing		132
	Painting		1,099
		-	

22 Land and recreational grounds running costs

		2019		2018
Grass cutting				923
Village centre costs		720		244
College Farm electricity meter		163		110
Public toilet		546		647
Dog waste collection		540		624
Signage		17		
General maintenance		2,201		2,294
Contingency Fund				
Footpaths		376		
Brook Clearance				
War memorial maintenance (part offset by grant)		1,766		
War memorial plants		367		422
Recreational grounds and play equipment maintenance				
Hedge cutting and tree maintenance		323		990
Tub planting		85		225
Recreational grounds and play equipment		288		195
	£	7,392	£	6,674

23 Land and recreational grounds precept projects

		2019		2018
Path outside pavilion				3,872
Hedge laying at parish hall		2,260		
Bertie West planning app		117		
Millbrook mead walkway		28		
	£	2,405	£	3,872

24 Rivermead running costs

		2019		2018
Grass cutting		480		386
Water		331		823
General maintenance				2,531
Pool maintenance	-	35		402
Hedge and tree maintenance		1,010		175
Bin				45
	£	1,786	£	4,363

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2019

			2019		2018
25	Allotment running costs				
	Water		851		425
	General maintenance & inspections		28		10
	General maintenance & inspections - external contractor				
		£	879	£	435
26	Allotment precept projects				
			-		-
		£	-	£	-
27	Millbrook Mead running costs				
		£	151	£	1,184
28	Sunnyside Rec running costs				
	Grass Cutting	£	1,000	£	858
	Hedge Cutting	£	300	£	225
	Weed spraying	£	107	£	96
		£	1,407	£	1,179
29	Sunnyside Play Area running costs				
	Grass Cutting	£	495	£	482
	Weed spraying	£	40	£	43
		£	535	£	525
30	Sunnyside Play Area Precept Projects				
	refurb			£	4,284
				£	-
		£	-	£	4,284
31	Green Close Play Area Running Costs				
	Grass Cutting	£	495	£	482
	Weed spraying	£	40	£	43
	anthill climber			£	12,679
		£	535	£	13,204
32	St Helens Play Area Running Costs				
	Play equipment (part offset by grant)		17,383		
	Grass Cutting	£	495	£	386
	Weed spraying	£	40	£	43
	Hedge Cutting	£	40		
			17,958		429

33 Fixed Assets

	2019	2018
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 2019	£ 1,028,701	£ 1,028,701
Furniture and equipment		
Valuation at April 1st 2018	320,504	
Additions during the year		
Kitchen water boiler	450	
CCTV	4,855	
Sunnyside benches	998	
St Helens zip wire and ropesnake	17,383	
	23,686	
Disposals during the year		
water boiler	650	
Valuation at 31st March 2019	£ 343,540	

34 Cash at bank and in hand

		2019		2018
Community Directplus Current account - Co-op		32,010		134,169
Unity Trust Current Account (includes CIL reserve)		95,021		
Unity Trust CIL Reserve		97,312		
Public Sector Reserve Current account Co-op		12,637		12,637
Project Funds Business Select 14 Day account - Co-op		120,386		120,349
Bloomfield Bequest - Natwest		57,030		56,960
Bloomfield Bequest interest - Natwest				
Petty cash		4		10
Treasurers Trust Accout - Nationwide		50,359		50,309
	£	464,759	£	374,434

Current accounts - 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.

Summary		2019		2018
Project fund		283,181		170,781
Bequest that can not be spent		50,000		50,000
Funds allocated to next year's budget		91,436		61,454
General reserves		40,124		92,199
	£	464,741	£	374,434

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2019

Allocation of project funds as at 31st March 2019

	2019	2018
Project funds		
Parish Hall		
Parish Hall Redevelopment Professional Fees	64,417	70,454
Parish Hall Regeneration	44,922	44,922
Parish Hall Entrance Floor	4,250	4,250
Painting toilets and lounge	2,000	2,000
Cctv	4,500	4,500
Extension loan repayments	27,000	27,000
PH fire compliance works	1,015	1,015
Planned Maintenance Funds		
PA replacement 10 yr plan yr 2	1,000	
Internal painting 3 yrly yr2	2,000	1,000
External 3 yrly yr2	2,000	1,000
Electrical report 5 yrly yr2	100	50
MH timber floor replacement 20 yr plan	3,999	2,666
PH heating replacement 10 yr plan £20k yr3	6,000	4,000
PH carpet replacement 10 yr plan yr 3	1,500	1,000
Curtain cleaning	666	333
Youth Hall		
Pavilion		
PV toilet and shower refurb 10 yr plan yr 3	2,250	1,500
PV roofing 15 yr plan	330	132
PV yr 3 of 5 yr term maintenance	900	600
PV internal painting 3 yrly yr 2	666	333
PV external painting 3 yrly yr2	332	166
Play Areas		
Play equipment fund	36,304	53,687
Adventure Playground	15,000	15,000
Village Centre		
Extra Grass Cuts	400	400
Millstream Carpark Rose Garden/ Toilet works	1,500	1,500
Bobs Corner bench replacement	1,000	
Allotments		
Allotment fencing	15,000	15,000
Rivermead		
Other		
Hedge laying	4,000	4,000
Bertie West Entrance	10,000	
Traffic Survey	1,000	1,000
Legal Fees	5,000	5,000
Millbrook Mead walkway	15,088	15,000
Trees	600	600
AED	2,000	2,000
Overflow carpark	10,000	10,000
Warwick Spinney initial maintenance	1,000	
Salt Store (St Helens)		10,000
Hydro project	- 4,558	
	£ 283,181	£ 300,108
Funded by:		
Project funds account	120,367	120,349
Public sector reserve account	12,637	12,637
Treasurers Trust Accout - Nationwide	50,359	50,309
Bloomfield bequest interest only	7,030	6,960
Grants	75,000	100,000
Current account	17,788	9,853
	£ 283,181	£ 300,108

Benson Parish Council
Notes to the unaudited financial statements
For the year ended 31st March 2019

		2019	2018
35	Debtors		
	Sales ledger	£ 7,315	£ 10,738
36	Prepayments and amounts paid in advance		
	Prepayments	4,672	4,099
	Amounts paid in advance		
		£ 4,672	£ 4,099
37	Other debtors		
	VAT to be reclaimed	2,289	3,409
		£ 2,289	£ 3,409
38	Creditors		
	Purchase ledger	£ 4,491	£ 2,945
39	Accruals and amounts received in advance		
	Accruals	£ 8,283	£ 180
40	Revaluation Reserve		
	Balance at 1st April 2018	1,349,205	1,320,659
	Furniture and equipment additions in year	23,036	28,546
	Balance at 31st March 2018	£ 1,372,241	£ 1,349,205