

## Hennock Parish Council

### Actuals v Budget for 10 months to 31 Jan 2020

Green highlighted areas include income & expenditure based on expenditure being funded from grants to be identified

Yellow highlighted areas are particular points to note

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	Final Budget 1 Apr 19 to 31 Mar 20 12 Months	Actuals for 10 months to 31-Jan-20	Notes
<b>RECEIPTS</b>			
Precept	34750.00	34750.00	In line with budget
Council tax support grant	0.00		TDC has ceased paying council tax support grant due to funding cuts
Allotments	1882.00	1302.00	More-or-less in line with budget - inclds £330 for allot clearance work of which £200 paid to contractor this financial yr
Bank Interest	3.00	3.41	More-or-less in line with budget on a pro-rata basis
Other	13.00	13.32	Western Power wayleave payment - in line with budget
Elector's fund	1636.00	0.00	<i>Original budget assumed £660 funds Ant Trail leaflet &amp; bal of £976 funds part of resurfacing Black Path</i>
Section 106 monies	5000.00	9087.47	<i>£3421.50 funded resurfacing of Black Path &amp; £5665.97 funded part of resurfacing at Chudleigh Knighton Play Park</i>
Grants (other)	500.00	614.00	Grant from Chudleigh Town Council towards Clarity consultation with children and young people (Parish Plan)
Grants (other)	700.00	0.00	<i>£300 of Locality Budget rec'd 23/3/18 reallocated to plant boxes for Chudleigh Knighton</i>
District Cllrs community fund	500.00	0.00	<i>Original budget assumed this partly funds additional planters/troughs for CK &amp; Hennock</i>
Grants (other)	500.00	0.00	<i>Grant source to be identified to fund development of CK phone box (Parishscapes grant app made Jan 2020 for £1131.50)</i>
Grants (other)	2195.00	0.00	<i>Grant source to be identified to fund defibrillator for TV (funding requested from District Councillors Jan 2020)</i>
CIL	17739.00	0.00	<i>Assumes CIL receipts from proposed development near Apple Tree Close - very unlikely to be received during this financial year</i>
Grants (other)	0.00	0.00	
HCEF grant	0.00	1000.00	HMCEF grant towards Parish Lengthsman costs
Rural Aid grants	0.00	2500.00	<i>Funding towards resurfacing tiled surfaces at Chudleigh Knighton Play Park</i>
Receipts Before VAT Recovered	65418.00	49270.20	
VAT Recovered	9413.00	0.00	Budget assumes VAT recovered equals VAT paid - VAT claim to be made during the financial year
<b>Total Receipts</b>	<b>74831.00</b>	<b>49270.20</b>	
<b>PAYMENTS</b>			
Parks & Open Spaces	9420.00	8449.07	Refer to separate sheet/notes
Parks & Open Spaces CIL expenditure	0.00	529.89	Refer to separate sheet/notes
Grounds Maintenance	2420.00	1871.10	Expenditure in line with contract
Parish lengthsman	6500.00	5653.25	Expenditure more or less in line with budget
Allotments	1882.00	360.00	Expenditure within budget & some costs anticipated when management of CK allotments switches to Allotment Association
Administration	3375.00	2877.17	More-or-less in line with budget
Staff costs	17321.00	14330.76	More-or-less in line with budget on a pro-rata basis - lower pension contribution in April reflects timing difference & mileage slightly lower than budget on a pro-rata basis
Grants	500.00	1000.00	Additional grant of £500 to Chudleigh Knighton Village Hall funded from reserves
S137	320.00	485.50	Community Christmas dinner (£210 - £70 less than budget); Royal British Legion (£40) & not included in the budget: Operation London Bridge condolence books & photographs (£235.50)

	<b>Final Budget 1 Apr 19 to 31 Mar 20 12 Months</b>	<b>Actuals for 10 months to 31-Jan-20</b>	<b>Notes</b>
<b>PAYMENTS</b>			
Ant Trail leaflet	660.00	0.00	Original budget assumed funded from Elector Fund - indication of costs provided by Devon Wildlife Trust Nov 2018
Resurfacing part of Black Path Parish&Neighbourhood Plan	5976.00 500.00	3421.50 2265.07	(Refer: Parks & Open Spaces) Funded from S106 monies Clarity consultation £2250; stickers for consultation £5.07 & room hire £10
Planters/tubs for CK & Hennock	1200.00	229.53	£229.53 spent on actual plant boxes (Refer: Parks & Open Spaces) - additional cost built in to Lenghtsman budget for weeding
Development of CK phone box	500.00	0.00	Landscapes grant application made Jan 2020 for £1131.50
Defibrillator for TV phone box	2195.00	0.00	Funding requested from District Councillors Jan 2020
Play Parks capex - CK	10789.00	8948.00	Resurfacing tiled areas (Refer: Parks & Open Spaces) - Funded: S106 £5665.97; Rural Aid £2500 & Reserves £782.03
Play Parks capex - Hennock	6950.00	0.00	Resurfacing all existing wet pour (except area covered in 2016) but unlikely to proceed as CIL receipts very unlikely to be received
Road signs & installation	0.00	0.00	
Election Expenses	2700.00	286.20	May election expenses paid; surplus budget - sufficient to cover elections caused by casual vacancies thereafter
Chairman's allowance	250.00	0.00	
Contingency	0.00	0.00	Budget assumes any requirement for a contingency is taken from reserves
<b>Payments Before VAT</b>	<b>73458.00</b>	<b>50707.04</b>	
VAT	9413.00	5268.09	Actual VAT paid but budget assumes VAT recovered equals VAT paid
<b>Total Payments</b>	<b>82871.00</b>	<b>55975.13</b>	
<b>Opening Balance</b>	<b>28500.00</b>	<b>44422.24</b>	Opening balance was £15.92K higher than budget - refer to analysis of actuals v budget for yr ended 31 March 2019
Add Total Receipts	74831.00	49270.20	
Less Total Payments	82871.00	55975.13	
<b>Closing Balance</b>	<b>20460.00</b>	<b>37717.31</b>	See notes under Revised forecast reserves which equates to £25132 which is £4672 higher than the original forecast

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	Budget	6 months actuals to Sep 19	Oct-19 actuals	Nov-19 actuals	Dec-19 actuals	Jan-20 actuals	10 months actuals	*Other committed	Actual plus committed	Remaining repairs budget**
	£	£	£	£	£	£	£	£	£	£
Repairs (includes bus shelters, car parks & information boards)	6000.00	3659.81	0.00	320.00	625.00	130.80	4735.61	1405.00	6140.61	<b>1488.46</b>
Repairs using CIL (towards cost of scramble net/rope for CK Play Park)	0.00	529.89					529.89		529.89	
Planting & tree work	500.00	225.00	0.00	30.00	20.00	35.00	310.00		310.00	
Annual Play Park inspection fee	225.00	225.00					225.00		225.00	
Hennock Play Park rent	435.00	0.00	435.00				435.00		435.00	
CK, Hennock & TV inspections & cleaning	2160.00	1080.00	180.00	180.00	180.00	180.00	1800.00	360.00	2160.00	
Hi viz jackets	100.00	0.00			174.93		174.93		174.93	
<b>Sub-total</b>	<b>9420.00</b>	<b>5719.70</b>	<b>615.00</b>	<b>530.00</b>	<b>999.93</b>	<b>345.80</b>	<b>8210.43</b>	<b>1765.00</b>	<b>9975.43</b>	
Dog bins (installation & emptying) <i>earmarked reserves: £1280</i>	0.00	528.39	102.57			102.57	733.53			
No turning sign for Hennock	0.00		35.00				35.00			
<b>Sub-total</b>		<b>6248.09</b>	<b>752.57</b>	<b>530.00</b>	<b>999.93</b>	<b>448.37</b>	<b>8978.96</b>			
Resurfacing Black Path					3421.50		3421.50			
Resurfacing tiled areas at CK Play Park			8948.00				8948.00			
Planting/installation of planters (CK) <i>earmarked reserves: £84 &amp; £300</i>		112.50			117.03		229.53			
<b>Total</b>		<b>6360.59</b>	<b>9700.57</b>	<b>530.00</b>	<b>4538.46</b>	<b>448.37</b>	<b>21577.99</b>			

**\* Other committed:**

Repairs to monkey ring platform CK Environmental area	75.00
Outstanding work to play parks following annual inspection reports (including see-saw)	1025.00
Repairs to Hennock information board	200.00
Repairs to Teign Village Car Park (pot holes)	105.00
	<u>1405.00</u>

**Parks & Open spaces actuals v budget for 10 months to 31 January 2020**

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**\*\* Repairs budget**

Repairs budget carried forward from 2018/19	6000.00
CIL received on 20th April 2016 used towards cost of new scramble net/rope for Chudleigh Knighton Play Park)	1739.00
Reserves allocated for capping tiled areas at Chudleigh Knighton Play Park	529.89
<i>Less</i> actual & committed expenditure	782.03
<i>Less</i> repairs "reserves" used for resurfacing tiled areas at CK Play Park	6670.50
<i>Less</i> additional expenditure over budget for high viz jackets	782.03
<i>Less</i> no turning sign for Hennock Play Park/Car Park wall	74.93
<b>Remaining repairs budget</b>	<u>35.00</u>
	<b><u>1488.46</u></b>

**Reconciliation with remaining repairs budget as at 30 September 2019**

Remaining repairs budget as at 30 September 2019	2004.19
Plus refund requested from HAGS for parts not used for scramble net	94.20
Plus work to play parks following annual inspection reports attributed to treework	55.00
<i>Less</i> Hennock Play Park wall repair	120.00
<i>Less</i> Chudleigh Knighton Play Park fence repair	130.00
<i>Less</i> repairs to Hennock information board	200.00
<i>Less</i> repairs to Teign Village Car Park	105.00
<i>Less</i> additional expenditure over budget for high viz jackets	74.93
<i>Less</i> no turning sign for Hennock Play Park/Car Park wall	35.00
<b>Remaining repairs budget</b>	<u>1488.46</u>

*N.B. Further repairs required to Chudleigh Knighton Play Park fence, Hennock Play Park/Car Park fence, Jubilee Orchard fence and ground around slide at Teign Village Play Park*

**Actuals v budget for 10 months to 31 January 2020**

<b>Closing balance as at 31 January 2020</b>	<b>37717.31</b>
<b>Forecast income for remaining 2 months of financial year excluding non-identified grants:</b>	
Allotments as per original budget	580
Interest as per original budget	0
<b>Forecast expenditure for remaining 2 months of financial year excluding that based on receipt of non-identified grants &amp; forecast CIL</b>	
Parks & open spaces remaining budget (excludes dog bins & planters funded from earmarked reserves) - includes committed repairs (£1405), committed inspection/cleaning costs (£360), remaining repairs budget (£1488), remaining tree planting budget (£190)	-3443
Grounds maintenance as per original budget	-549
Parish Lengthsman as per original budget	-847
Allotments as per original budget	-1522
Administration as per original budget	-498
Staff costs as per original budget	-2990
Election expenses as per original budget	-2414
Chairman's allowance as per original budget	-250
<b>Other:</b>	
Surplus of VAT paid over VAT rec'd for 2019/20 to be reclaimed - budget assumes VAT recovered equals VAT paid	5268
<b>Earmarked/allocated from reserves:</b>	
Parish Plan other (Grants received £4250 less expenditure to date £3560.09)	-690
Cllr Jerry Brook Locality Budget grant (£800 rec'd 23/3/18: £500 invoice due for TV grit bin & £182.97 left to be spent on planters/plants)	-683
Registering land at Land Registry	-5000
Emptying bins in Hennock & TV	-547
HMCEF grant towards 2020/21 Parish Lengthsman costs agreed but monies still to be received	1000
<b>Revised forecast closing balance</b>	<b>25132</b>
<b>Surplus over original forecast (£20460)*</b>	<b>4672</b>
<b><u>Reconciliation with surplus as at 30 September 2019 (£1903 less)</u></b>	
Surplus as at 30 September 2019	2769
Plus reduced reserves used for capping tiled areas at Chudleigh Knighton Play Park (£2361 less £782.03)	1579
Less grant for Chudleigh Knighton Village Hall	500
Less additional \$137 expenditure	166
Plus HMCEF grant towards 2020/21 Parish Lengthsman costs agreed but monies still to be received	1000
Other	10
	<b>4672</b>

Notes to 2019/2020 budget

**Original notes to budget**

Parks & Open Spaces budget for 01/04/2019 to 31/03/2020

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**Budget** £9,420.00

*Inflation based on CPI [Consumer Price Index] of 2.1%: Source: HM Treasury "Forecasts for the UK economy: a comparison of independent forecasts" the average of forecasts for 2019 (October 2018 publication)*

	Budget	Notes
	£	
Repairs	6000.00	In line with 2018/19 forecast
Planting & tree work	500.00	2018/19 forecast (£501)
Annual Play Park inspection fee	225.00	In line with 2018/19
Hennock Play Park rent	435.00	In line with agreement
CK, Hennock & TV inspections & cleaning	2160.00	£180 per month
<i>Hi viz jackets (personalised) for regular contractors</i>	<i>100.00</i>	<i>Estimate based on c£12 per jkt x 8</i>
<b>TOTAL</b>	<b><u>9420.00</u></b>	

Notes to 2019/2020 budget

Admin budget for 01/04/2019 to 31/03/2020

Budget	£ 3,375.00	
Devon Communities Together	51.00	In line with 2018/19 (£50) plus inflation
SLCC	165.00	In line with 2018/19 forecast
DALC	362.00	In line with 2018/19 (£354) plus inflation
NALC annual subscription for LCR	17.00	In line with 2018/19 forecast
Clerk's expenses	817.00	6 month actuals to Sep 18 (£400) pro-rata plus inflation
Cllr's expenses	45.00	In line with 2018/19 forecast (£44) plus inflation
Room hire	348.00	In line with 2018/19 forecast
Accountant	135.00	Based on current rates (£11 p/m x 12 months) plus inflation
Training	200.00	In line with 2018/19 forecast
website & email addresses	187.00	Wix website (£93) & Heart email addresses (£90) plus inflation
AON insurance	456.00	3 year agreement with BHIB
Internal audit fee	179.00	In line with 2018/19 (£175) plus inflation
Data protection registration	41.00	In line with 2018/19 actual (£40) plus inflation
External audit fee	205.00	In line with 2018/19 (£200) plus inflation
Clerk's phone calls	120.00	£10 per month x 12 months in line with actual costs
Bar for chain of office	47.00	In line with 2018/19 forecast (£46) plus inflation
	<u>3375.00</u>	<i>Down £268 on 2017/18 budget largely resulting from a reduction in external audit fee (£95) &amp; Clerk's phone calls (£240) offset by an increase in website/email costs (£94)</i>

Notes to 2019/2020 budget

Grants budget for 01/04/2019 to 31/03/2020

<b>Budget</b>	<b>£ 500.00</b>	
Churchyard maintx2	400.00	In line with 2018/19 forecast
Knighton news	100.00	In line with 2018/19 forecast
	<u>500.00</u>	

**Staff costs budget for 01/04/2019 to 31/03/2020 N.B. NALC yet to confirm new pay scales for 2019-2020 & these will be subject to the PC's agreement**

**Budget £ 17,321.00**

		NALC Employment Briefing dated 18 April 2018 stated NJC (The National Joint Council for Local Government Services) had reached agreement on new pay scales for 2019-2020 to be implemented from 1 April 2019 - details not provided - "further information to be issued later this year": Budget assumes pay scales increase by 2% from £14.219p/hr to £14.503p/hr
Clerk	15838.00	Based on existing LC2 SCP 30: assumes pay scale of £14.503 p/hr x 21 hours per week x 52 weeks per year = c£15838
Employer's NI	1023.00	Monthly salary based on the above would be £1319.77 Based on 2018/19 N.I. rates [2019/20 rates not known] PC would pay nothing on first £702 & 13.8% on earnings between £702.01 & £1319.77 i.e. 13.8% x £617.76 = £85.25 per month i.e. £1023 per annum
Employer pension contributions	294.00	3% on qualifying earnings (those that fall between £6032 & £46350 for tax year 2018/19 - 2019/20 not known) i.e. £15838 less £6032 x 3% = £294
Mileage	<u>166.00</u>	6 month actuals to Sep 18 (£81) pro-rata plus inflation
	<u><u>17321.00</u></u>	



## VAT budget for 01/04/2019 to 31/03/2020

## Budget

Items subject to VAT	£	
Parks & open spaces	9420.00	
Less		
Hennock Play Park rent	-435.00	
Inspection/cleaning	-2160.00	
	<u>6825.00</u>	
Grounds maintenance	2420.00	
Parish Lengthsman	6500.00	
Admin items		
SLCC	165.00	
DALC	362.00	
Training	200.00	
Website	187.00	
External audit fee	205.00	
Bar for chain of office	47.00	
	<u>1166.00</u>	
Allotments	1882.00	<b>VAT</b>
Ant Trail leaflet	660.00	132
Resurfacing Black Path	5976.00	1195
Planters/tubs	1200.00	240
CK phone box	500.00	100
TV phone box	2195.00	439
Play Parks CK	10789.00	2158
Play Parks Hennock	6950.00	1390
<b>TOTAL subject to VAT</b>	<u>47063.00</u>	<u>5654</u>
at 20%		<b>£ 9,413</b>

## Notes to 2019/2020 budget

**Notes to 2019/2020 budget**

### Review of historical & forecast reserves

Year ended 31 March	Closing balance	*2017 value
2010	21944	26749
2011	23737	27503
2012	23016	25838
2013	36745	40033
2014	46229	49204
2015	36504	38472
2016	44936	46551
2017	42868	42868
2018	35905	35905
2019 revised budget	28500	28500
2020 budget	20460	20460

\*Based on Bank of England's inflation calculator [inflation indicies are only available for years up to 2017]