

**Hennock Parish Council**

**Actuals v Budget for year ended 31 March 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

	<b>Final Budget 1 Apr 19 to 31 Mar 20 12 Months</b>	<b>Actuals for year ended 31-Mar-20</b>	<b>Notes</b>
<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	2341.00	More-or-less in line with budget - inclds £330 for allot clearance work and rent for 2020/21 allotment year
Bank Interest	3.00	3.99	In line with budget
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>£342 1.50 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 not identified to fund development of CK phone box</i>
Grants (other)	2195.00	0.00	<i>Grants not received during financial year to fund defibrillator for TV</i>
CIL	17739.00	0.00	<i>Assumed CIL receipts from proposed development near Apple Tree Close which did not materialise</i>
Grants (other)	0.00	0.00	
HCEF grant	0.00	2000.00	HMCEF grants (£1000 x 2) towards Parish Lengthsman costs for this financial year and for 2020/21 costs
Rural Aid grants	0.00	2500.00	<i>Funding towards resurfacing tiled surfaces at Chudleigh Knighton Play Park</i>
<b>Receipts Before VAT Recovered</b>	<b>65418.00</b>	<b>51309.78</b>	
VAT Recovered	9413.00	7488.08	Budget assumed VAT recovered equalled VAT paid
<b>Total Receipts</b>	<b>74831.00</b>	<b>58797.86</b>	
<b>PAYMENTS</b>			
Parks & Open Spaces	9420.00	10305.28	Refer to separate sheet/notes
Parks & Open Spaces CIL expenditure	0.00	529.89	Refer to separate sheet/notes
Grounds Maintenance	2420.00	2227.56	Expenditure slightly less than contract sum
Parish lengthsman	6500.00	6165.40	Expenditure slightly less than contract sum
Allotments	1882.00	360.00	Expenditure lower than budget
Administration	3375.00	3570.77	Expenditure slightly higher than budget
Staff costs	17321.00	17192.96	Expenditure slightly lower than budget (includes mileage)
Grants	500.00	1060.00	Additional grant of £500 to Chudleigh Knighton Village Hall and £60 to Hennock & Teign Village newsletter
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)

	Final Budget 1 Apr 19 to 31 Mar 20 12 Months	Actuals for year ended 31-Mar-20	Notes
<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	5976.00	3421.50	(Refer: Parks & Open Spaces) Funded from S106 monies
Parish&Neighbourhood Plan	500.00	2531.07	Clarity consultation £2250; stickers for consultation £5.07, room hire £10 & printing of glossy plan £266 funded from grants
Planters/tubs for CK & Hennock	1200.00	0.00	Costs included under Parks & Open Spaces - refer to separate sheet/notes
Development of CK phone box	500.00	0.00	Landscapes grant application (Jan 2020) for £1131.50 unsuccessful
Defibrillator for TV phone box	2195.00	0.00	Some funding secured after financial year end
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) did not proceed because no CIL receipts to fund
Road signs & installation	0.00	0.00	
Election Expenses	2700.00	286.20	May election expenses paid
Chairman's allowance	250.00	0.00	
Contingency	0.00	0.00	Budget assumed any requirement for a contingency taken from reserves
Payments Before VAT	73458.00	57084.13	
VAT	9413.00	5735.56	Actual VAT paid but budget assumed VAT recovered equalled VAT paid
<b>Total Payments</b>	<b>82871.00</b>	<b>62819.69</b>	
<b>Opening Balance</b>	<b>28500.00</b>	<b>44422.24</b>	Opening balance was c£15922 higher than budget
Add Total Receipts	74831.00	58797.86	
Less Total Payments	82871.00	62819.69	
<b>Closing Balance</b>	<b>20460.00</b>	<b>40400.41</b>	Closing balance less earmarked reserves of c£9989 leaves general reserves of c£30411 which is £9951 higher than budget (see notes under Reserve analysis) N.B. The 2020/21 budget assumed an opening balance of £23229 (£2769 higher than the original forecast closing balance for 2019/20 based on a revised forecast) so the opening balance for 2020/21 less earmarked reserves will be £7182 higher than the original budget (£9951 less £2769)

Parks & Open spaces actuals v budget for year ended 31 March 2020

	Budget	10 months actuals to Jan 20	Feb-20 actuals	Mar-20 actuals	12 months actuals
	£	£	£	£	£
Repairs (includes bus shelters, car parks & information boards)	6000.00	4735.61	385.00	326.00	5446.61
Repairs using CIL (towards cost of scramble net/rope for CK Play Park)	0.00	529.89			529.89
Planting & tree work	500.00	310.00	95.00	38.00	443.00
Annual Play Park inspection fee	225.00	225.00			225.00
Hennock Play Park rent	435.00	435.00			435.00
CK, Hennock & TV inspections & cleaning	2160.00	1800.00	180.00	180.00	2160.00
Hi viz jackets	100.00	174.93			174.93
Removal of human excrement from bus shelter	0.00	0.00	75.00		75.00
Rent for environmental play area (CK)	0.00	0.00		15.00	15.00
<b>Sub-total</b>	<b>9420.00</b>	<b>8210.43</b>	<b>735.00</b>	<b>559.00</b>	<b>9504.43</b>
Dog bins (installation & emptying) <i>funded from earmarked reserves</i>	0.00	733.53			733.53
No turning sign for Hennock <i>funded from general reserves</i>	0.00	35.00			35.00
Work to allow access to area above Hennock Play Park	0.00				0.00
Planting/installation of planters (CK) <i>£384.25 funded from earmarked reserves &amp; £177.96 from general reserves</i>	1200.00	229.53	138.73	193.95	562.21
<b>Sub-total</b>		<b>9208.49</b>	<b>873.73</b>	<b>752.95</b>	<b>10835.17</b>
Resurfacing Black Path <i>funded from S106 monies</i>		3421.50			3421.50
Resurfacing tiled areas at CK Play Park <i>£5665.97 funded from S106, £2500 funded from Rural Aid &amp; £782.03 funded from general reserves</i>		8948.00			8948.00
<b>Total</b>		<b>21577.99</b>	<b>873.73</b>	<b>752.95</b>	<b>23204.67</b>

**Committed Parks & Open Spaces expenditure included in earmarked reserves:**

Teign Village grit box	500.00
Outstanding committed repairs to play parks	915.00
Work to area above Hennock Play Park	1450.00
Cost of emptying dog bin in Teign Village: £11 per fortnight (held in reserves)	286.00
	<u>3151.00</u>

**Actuals v budget for year ended 31 March 2020**

**Analysis of reserves**

<b>Actual closing balance as at 31 March 2020: Total Reserves</b>	<b>40400</b>
<i>less</i> earmarked reserves:	
Parish Plan	167
Teign Village grit box	500
HMCEF grant for Parish Lengthsman	1000
Land registry costs	4800
Outstanding committed repairs to play parks	915
Committed expenditure for access to area above Hennock Play Park	1450
Emptying of dog bin at Teign Village	286
Chudleigh Knighton allotment income to be paid to Chudleigh Knighton Allotment Association	871
<b>General Reserves</b>	<b>30411</b>
Budgeted closing balance	20460
<b>Surplus of general reserves over budget</b>	<b>9951</b>
Revised forecast closing balance as at 31 January 2020	25132
<b>Forecast surplus over original budget (£20460) as at 31 January 2020</b>	<b>4672</b>
<b>Reconciliation with surplus at year end:</b>	
Forecast surplus as at 31 January 2020	4672
Plus: VAT claimed during the year which related to previous financial year	2285
Plus: Underspend on allotments against budget	1522
Plus: Underspend on election costs against budget	2414
Less: Committed expenditure for work to access area above Hennock Play Park (committed February 2020)	-1450
Plus: Other	508
	<b>9951</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>
TOTAL	<u>9420.00</u>	

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>17321.00</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	VAT
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%		£ 9,413



## 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	36826
2019	44422	44422
2020	40400	40400

\*Based on Bank of England's inflation calculator [inflation indicies are only available for years up to 2018]