

**Hennock Parish Council**

**Actuals v budget for 6 months to 30 Sep 2020**

**Points of particular note are highlighted in yellow**

**Expenditure highlighted in blue assumes grant funded**

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	<b>Final Budget 1 Apr 20 to 31 Mar 21 12 Months</b>	<b>Actuals for 6 months to 30-Sep-20</b>	<b>Notes</b>
<b><u>RECEIPTS</u></b>			
Precept	36306	36306.00	In line with budget
Allotments	2042	994.20	More-or-less in line with budget - allotment income for 2021/22 will be received during this financial year
Bank Interest	3	1.49	In line with budget
Other	13	13.32	Western Power wayleave payment - in line with budget
Elector's fund	0		
Section 106 monies	0		
Grants (other): DCC Covid-19	0	430.00	Funding for mileage for volunteers for Covid-19 Community Support Plan not yet spent
Grants (other): DCC Locality budget	0	651.50	Funding towards CK Phone Box museum; bal of funding to come from DCC Investors in Devon Grant £480
District Cllrs community fund	0		
Grants (other)	0		
Grants (other)	0		
CIL	0		
Grant: Teignbridge District Councillors	2195	2000.00	To fund defibrillator for Chudleigh Knighton & towards Teign Village defibrillator and training
Grant: Teignbridge District Councillors	0	550.00	Funding towards defibrillator for Teign Village
Grant: Dartmoor Vale Rotary Club	0	500.00	Funding towards defibrillator for Teign Village
Grant	1600		To fund TV Play Park roadside fence
Grant	500		To fund community orchard
Grant	200		To fund development plan for Chudleigh Knighton to Bovey Tracey footpath
Grant	500		To fund Teign Village to Hennock footpath development
Grant	0		No budget allocated but PC agreed to develop discussions with TDC for electric charging points for 3 Parish Council car parks
Grant	200		To fund planting of wildflower verges
Grant	5000		To fund cycle pump track for "football pitch" on Chudleigh Knighton Heath
Grant	500		To fund Hennock phonebox refurbishment: damp proofing and new book shelves * priority for 2020
<b>Receipts Before VAT Recovered</b>	<b>49059</b>	<b>41446.51</b>	
VAT Recovered	6203	0.00	Budget assumes VAT recovered equals VAT paid
<b>Total Receipts</b>	<b>55262</b>	<b>41446.51</b>	
<b><u>PAYMENTS</u></b>			
Parks & Open Spaces	9320	4216.99	Refer to separate sheet/notes
Grounds Maintenance	2474	1431.50	Expenditure in line with contract (£2498.50)
Parish lengthsman	6700	4408.00	Expenditure in line with contract (£7025)
Allotments	2042	1615.88	Includes £204.50 paid to CK Allot Assc (surplus 2019-20 funds) & £710.80 paid to CK Allot Assc for 2020-21 rents
Administration	3584	1606.69	Refer to separate sheet/notes
Website accessibility check (admin)	1000	500.00	Website accessibility work completed for half of budget

	Final Budget 1 Apr 20 to 31 Mar 21 12 Months	Actuals for 6 months to 30-Sep-20	Notes
Staff costs	17609	8555.72	Actual costs are less than budget on a pro-rata basis but increased payscale agreed & backdated payment to be made in October
Grants	500	500.00	In line with budget
<b>S137</b>	<b>320</b>	<b>3125.00</b>	<b>*Relates to defibs for Chudleigh Knighton &amp; Teign Village, replacement pads &amp; batteries for Hennock defib and vouchers for community heroes (during Covid-19 pandemic). Costs still to be incurred: Community Christmas dinner (£280) &amp; Royal British Legion donation remembrance day wreaths (£40) in line with 2019/20 budget</b>
Ant Trail leaflet	0	0.00	
Resurfacing part of Black Path	0	0.00	
Parish&Neighbourhood Plan	0	33.00	Printing costs for posters and banner to launch the Plan
Planters/tubs for CK & Hennock	0	0.00	
<b><u>PAYMENTS</u></b>			
Development of CK phone box	0	0.00	
Defibrillator for TV phone box	0	0.00	Refer to notes under S137
Play Parks capex - CK	0	0.00	
Play Parks capex - Hennock	0	0.00	
Election Expenses	300	0.00	
Chairman's allowance	0	30.00	Reimbursement for flowers for resident of Chudleigh Knighton
Contingency	0	0.00	Budget assumes any requirement for a contingency is taken from reserves
Defibrillator for Chudleigh Knighton	2195	0.00	*Cost attributed to S137
Treatment of 6 x PC benches	0	0.00	Ball park figure of £50 per bench (£300) provided by contractor A - assumes funded from Parks & Open spaces repairs budget
Grant for Chudleigh Knighton VH	0	0.00	<i>Earmarked from 2019/20 reserves for funding towards CKVH heating system &amp; developing quiet room</i>
TV Play Park roadside fence	1600	0.00	Estimate based on 2017/18 draft budget figure (£1500) plus year on year inflation rises of 2.8%, 2.2% & 1.7% - assumes grant funded on basis that it is a "work of art" - need to check i.d.c. whether planning permission will be required from DNPA
<b>Grit box for top of Teign Village</b>	<b>0</b>	<b>0.00</b>	<b>£500 reallocated from part of Locality budget held in reserves Oct 2019 - cost included in Parks &amp; Open spaces</b>
Community orchard Chudleigh Knighton	500	0.00	Estimate for planting "football pitch" based on discussions with Tree Warden and fruit tree supplier - assumes grant funded
Community orchard for Hennock	0	0.00	Hennock allotments not considered a suitable site for a community orchard & omitted from budget
Chudleigh Knighton to Bovey footpath	200	0.00	To develop a plan for this - assumes grant funded
Implementing Parish Plan action points	500	0.00	E.g. assisting towards community transport
TV to Hennock footpath development	500	0.00	Estimate - assumes grant funded
Electric charging points for 3 car parks	0	0.00	<i>No budget allocated but PC agreed to develop discussions with TDC for electric charging points for 3 Parish Council car parks</i>
Benches for 3 x CK bus shelters	0	0.00	Ball park figure of £200 per bench (£600) provided by contractor B - assumes funded from Parks & Open spaces repairs budget
Planting of wildflower verges	200	0.00	Estimate - assumes grant funded
Pump track for "football pitch"	5000	0.00	Estimate - assumes grant funded
Henn phonebox: damp proof & shelves	500	0.00	Estimate - assumes grant funded * <i>priority for 2020 - grant/expenditure to come later in year</i>
Climate emergency incidental expenses	200	0.00	For events/activities led by Climate Emergency Group
<b>Payments Before VAT</b>	<b>55244</b>	<b>26022.78</b>	
VAT	6203	2543.22	
<b>Total Payments</b>	<b>61447</b>	<b>28566.00</b>	
<b>Opening Balance</b>	<b>23229</b>	<b>40400.41</b>	<b>The opening balance less earmarked reserves of c£9989 left general reserves of c£30411 which is c£7182 higher than budget</b>
Add Total Receipts	55262	41446.51	
Less Total Payments	61447	28566.00	
<b>Closing Balance</b>	<b>17044</b>	<b>53280.92</b>	<b>Refer to separate sheet/notes: Revised forecast reserves are £23579 which is c£6.5K higher than the original budget</b>

**Parks & Open Spaces actuals for 6 months to 30 Sep 2020**

**12 month budget**

**£9,320.00**

	12month Budget	6 month Actuals	Notes
	£		
Repairs	6000.00	2417.99	Includes new noticeboard for CK bus shelter (£27.99) & repairs to fence & installation of steps at Hennock Play Park (£1350 to be funded from reserves). Play Parks closed during lockdown but further repair costs anticipated later in the year
Planting & tree work	500.00	20.00	
Annual Play Park inspection fee	225.00	0.00	Inspection to take place in August
Hennock Play Park rent	435.00	0.00	Due later in the year
CK, Hennock & TV inspections & cleaning	2160.00	1080.00	In line with budget on a pro-rata basis
Emptying dog bin at Teign Village car park	0.00	0.00	Cost of emptying CK Car Park bin & TV dog bin to be paid from reserves at year end
Dog Poo & Play Park signage	0.00	349.00	Largely relates to Covid-19 signage for play parks
Teign Village Grit Bin	0.00	350.00	Funded from earmarked reserves (Locality Budget)
<b>TOTAL</b>	<b><u>9320.00</u></b>	<b><u>4216.99</u></b>	

**Admin actuals for 6 months to 30 September 2020****12 month budget****£3,584.00**

	12month Budget	6 month Actuals	Notes
Devon Communities Together	51.00	50.00	More-or-less in line with budget
SLCC	169.00	0.00	Payable later in the year
DALC/NALC	371.00	360.00	Slightly less than budget
NALC annual subscription for LCR	0.00	0.00	No longer subscribe to this magazine
Clerk's expenses	830.00	227.32	Less than budget on a pro-rata basis (includes postage costs)*
Laptop virus protection (Clerk's expenses)	68.00	66.66	More-or-less in line with budget
Heart internet domain renewal (Clerk's expenses)	8.00	8.99	More-or-less in line with budget
Cllr's expenses	46.00	0.00	
Room hire	348.00	120.00	Slightly higher than budget on a pro-rata basis (paid for bookings during Covid-19 period)
Accountant	141.00	24.00	Less than budget on a pro-rata basis but expected to be in line with budget for the year
Training	200.00	124.50	Higher than budget on a pro-rata basis but relates to training in previous financial year
website & email addresses	191.00	0.00	Due later in the year
AON insurance	466.00	0.00	Due later in the year
Internal audit fee	179.00	196.12	Audit fee £175 plus Parcel Force cost of £21.12
Data protection registration	41.00	40.00	More-or-less in line with budget
External audit fee	307.00	0.00	Due later in the year
Clerk's mobile 'phone costs	120.00	60.00	In line with budget on a pro-rata basis
Bar for chain of office	48.00	0.00	
Zoom fees	0.00	59.95	Additional cost this year not budgeted for
Ink cartridges	0.00	74.85	Previously included in Clerk's expenses*
Printing costs	0.00	98.30	For Climate change posters & inserts & additional copies of Knighton News re Covid-19
Advert for Clerk's vacancy in local newspaper	0.00	96.00	
	<u>3584.00</u>	<u>1606.69</u>	
Website accessibility work	1000.00	500	
	<u>4584.00</u>	<u>2106.69</u>	



**Revised salary costs for 2020-21**

Payscale was increased by 2.75% whereas the budget assumed a 2% increase

	£	
Gross pay	16270.80	£14.90p/hr x 21 hours x 52 weeks
Employer's NI	1033.20	Monthly salary £1355.90 PC pays nothing on the first £732 & 13.8% on earnings between £732 & £1355.90 i.e. 13.8% x £632.90 = £86.10 p/m = £1033.20 p.a.
Employer pension contribution	300.92	3% on qualifying earnings (those that fall between £6240 & £50000 i.e. £16270.80 - £6240 x 3% = £300.92
Mileage	121.00	Assumes no change to original budget
<i>Sub-total</i>	<u>17725.92</u>	
Plus 1 month's additional staff costs for new Clerk for handover	1477.16	£17725.92 divided by 12 months
<b><i>Revised salary costs for 2020-21</i></b>	<b><u><u>19203.08</u></u></b>	

**Actuals v budget for 6 months to 30 September 2020****Revised forecast reserves****Closing balance as at 30 September 2020**£  
**53280.92****Forecast income for remaining 6 months of financial year excluding non-identified grants:**

Allotments as per original budget	1048
Interest as per original budget	2
Invest in Devon grant for Hennock Phone Box Library	1020
Invest in Devon grant for Chudleigh Knighton Phone Box Museum	480

**Forecast expenditure for remaining 6 months of financial year excluding that based on receipt of non-identified grants**

Parks & open spaces remaining budget	-5103
Grounds maintenance remaining expenditure: Contract yr 1 £2498.50 i.e. slightly higher than budget	-1067
Parish Lengthsman remaining expenditure: Contract yr 1 £7025 i.e. higher than budget	-2617
Allotments as per original budget	-426
Administration as per original budget	-1977
Staff costs remaining: increased costs due to higher than budgeted payscale increase & overlap of new Clerk £19203.08	-10647
S137: items in budget not yet spent	-320
Election expenses as per original budget	-300
Implementing Parish Plan action points as per original budget	-500
Climate emergency incidental expenses as per original budget	-200

**Other:**

Resurfacing of TV Car Park path (committed)	-480
Work to hedge & trees at TV Car Park to provide more natural light to TV Car Park Path (committed)	-460
Hennock Phone Box refurbishment	-1020
Chudleigh Knighton Phone Box Museum project	-1132
Surplus of VAT paid over VAT rec'd for 2020/21 to be reclaimed - budget assumes VAT recovered equals VAT paid	2543

**Earmarked/allocated from reserves:**

Repairs & installation of fence above Henn Play Park earmarked from reserves (£1350 included in Parks expend; £100 still to spend)	-1450
Outstanding committed repairs to play parks earmarked from reserves (TV somersault bars £150; TV Rocking Spring Tractor £45; TV Multi-Play (Junior) climbing wall £200; TV Multi-Play (Junior) somersault bars £150; TV Multi-Play (Junior) timber net frame £20 & CK see-saw £275)	-840
Registering land at Land Registry	-4800
Emptying dog bin in TV (£11x26 weeks emptied fortnightly) & litter bin in CK (£11x2x52 weeks emptied twice weekly) plus admin fee £25	-1455

**Revised forecast closing balance****23579****Surplus over original forecast (£17044)\*****6535**

Notes to 2020/2021 budget

Notes

Parks & Open Spaces budget for 01/04/2020 to 31/03/2021

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Budget **£9,320.00**

*Inflation based on CPI [Consumer Price Index] of 2.2%: Source: HM Treasury "Forecasts for the UK economy: a comparison of independent forecasts" the average of forecasts for 2020 (October 2019 publication)*

	Budget	Notes
	£	
Repairs	6000.00	In line with 2019/20 forecast inclds £300 for treatment of benches & £200 for new bus shelter benches
Planting & tree work	500.00	In line with 2019/20 forecast
Annual Play Park inspection fee	225.00	In line with 2019/20
Hennock Play Park rent	435.00	In line with agreement which runs to Sep 2022
CK, Hennock & TV inspections & cleaning	2160.00	£180 per month
Emptying dog bin at Teign Village car park	0.00	Budget for 2019/20 held in reserves as cfwd from 2018/19 & included emptying of Five Lanes, Hennock bin; however, TDC has not charged for emptying Hennock bin because it is on the public highway. Cost of emptying TV bin for 2020/21 estimated to be £8.06 p/wk (£7.89 existing cost plus inflation) plus VAT x 52 weeks equates to c£419 which will be covered from reserves (held for Hennock bin)
TOTAL	<u><u>9320.00</u></u>	



Notes to 2020/2021 budget

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**Admin budget for 01/04/2020 to 31/03/2021**

<b>Budget</b>	<b>£ 3,584.00</b>	
Devon Communities Together	51.00	In line with 2019/20 (£50) plus inflation
SLCC	169.00	In line with 2019/20 forecast (£165) plus inflation
DALC/NALC	371.00	Based on increase of 2.5% in DALC fees & 3% increase in NALC fees as advised
NALC annual subscription for LCR	0.00	No longer subscribe to this magazine
Clerk's expenses	830.00	6m actuals to 9/19 (excl.d.virus protection & domain renewal) pro-rata plus inflation
Laptop virus protection (Clerk's expenses)	68.00	In line with 2019/20 (£66.66) plus inflation
Heart internet domain renewal (Clerk's expenses)	8.00	In line with 2019/20 (£7.99) plus inflation
Cllr's expenses	46.00	In line with 2019/20 forecast (£45) plus inflation
Room hire	348.00	In line with 2019/20 forecast (considered sufficient for Climate Emergency meetings)
Accountant	141.00	Based on current rates (£11.50 p/m x 12 months) plus inflation
Training	200.00	In line with 2019/20 forecast
website & email addresses	191.00	2019/20 forecast for Wix website (£95) & Heart email addresses (£92) plus inflation
AON insurance	466.00	In line with 2019/20 (£455.99) plus inflation
Internal audit fee	179.00	In line with 2019/20 (£175) plus inflation
Data protection registration	41.00	In line with 2019/20 actual (£40) plus inflation
External audit fee	307.00	In line with 2019/20 (£300) plus inflation
Clerk's mobile 'phone costs	120.00	£10 per month x 12 months in line with actual costs
Bar for chain of office	48.00	In line with 2019/20 forecast (£47) plus inflation
	<u>3584.00</u>	<i>Up £209 on 2019/20 budget largely resulting from an increase in Clerk's expenses (£89), external audit fee (£102) &amp; inflation</i>

Notes to 2020/2021 budget

Grants budget for 01/04/2020 to 31/03/2021

<b>Budget</b>	<b>£ 500.00</b>	
Churchyard maintx2	400.00	In line with 2019/20
Knighton news	100.00	In line with 2019/20
	<u>500.00</u>	

**Staff costs budget for 01/04/2020 to 31/03/2021 N.B. NALC yet to confirm pay scales for 2020-2021 & these will be subject to the PC's agreement**

**Budget £ 17,609.00**

		The budget assumes pay scales increase by 2% on the basis that they have increased by 1%, 1%, 2% & 2% over the last 4 years. NALC has yet to confirm the payscales for 2020-2021 and they may remain unchanged. Any increase will be subject to the Parish Council's agreement. Assumes SCP remains unchanged at SCP24. 2% increase would increase pay from £14.50p/hr to £14.79p/hr
Clerk	16150.00	Assumes payscale of £14.79p/hr - up £0.29p/hr x 21 hours per week x 52 weeks per year = c£16150
Employer's NI	1038.00	Monthly salary based on the above would be £1345.83 Based on 2019/20 N.I. rates [2020/21 rates not known] PC would pay nothing on first £719 & 13.8% on earnings between £719.01 & £1345.83 i.e. 13.8% x £626.82 = £86.50 per month i.e. £1038 per annum
Employer pension contributions	300.00	3% on qualifying earnings (those that fall between £6136 & £50000 for tax year 2019/20 - 2020/21 figure not known) i.e. £16150 less £6136 x 3% = c£300
Mileage	<u>121.00</u>	6 month actuals to Sep 19 (c£59) pro-rata plus inflation
	<u>17609.00</u>	

## VAT budget for 01/04/2020 to 31/03/2021

## Budget

<b>Items subject to VAT</b>	£		
Parks & open spaces	9320.00		
Emptying of TV dog bin	419.00		
Less			
Hennock Play Park rent	-435.00		
Inspection/cleaning	-2160.00		
	<u>7144.00</u>		
Grounds maintenance	2474.00		
Parish Lengthsman	6700.00		
Admin items			
DALC	281.00	VAT only charged on service charge	
Clerk's expenses	435.00	Assumes VAT = £87 in line with 6 month actuals to Sep 19 (£43.38) pro-rata	
Training	200.00		
Website	191.00		
External audit fee	307.00		
Bar for chain of office	48.00		
	<u>1462.00</u>		
Allotments	2042.00		
CK defibrillator	2195.00		
TV Play Park fence	1600.00		
Community orchard	500.00		
CK to Bovey footpath	200.00		
Parish Plan action points	500.00		
TV to Hennock footpath	500.00		
Wildflower seeds	200.00		
Pump track	5000.00		
Henn phonebox refurb	500.00		
<b>TOTAL subject to VAT</b>	<u>31017.00</u>		
at 20%		VAT	£ 6,203