

Broadclyst Parish Council

Income Expenditure Third Quarter 2024/25 (to 31.12.2024)

Budget Monitoring and Reporting of variances and virements

Reported for Monitoring								
I/E Code	Cost Centre	Description	Year to date	24/25 budget	Variance (£)	%	Note(s)	Action(s)
Income								
1076	100	Precept	430,685	430,685	0	100%	Received in full	For note (risk management). NFA
1075	100	CIL income	214,705	0	214,705		Move CIL to different account for openness and transparency	Resolve to recommend to full council that it opens a CCLA Deposit Fund account for CIL. Prop CJP, second ST, unanimous.
1080	100	Bank Interest	15,787	5,000	10,787	316%		
1100	100	Grants & donations	1,009	0	1,009		Persimmon donation (£1k); Tithebarn defib collection (£8.84)	NFA
1110	100	DCC Locality	4,182	0	4,182		Awaiting invoice for Poltimore Bowles repair	NFA
1905	100	Westclyst sports pitch	0	300	-300		Invoice Q4 at end of season	Monitor.
1300	100	Misc	997	0	997		Westclyst Man Co recharge	NFA
1500	150	Advertising income	1,268	1,000	268	127%	Increase in advertising revenue	NFA
1600	160	P3 grant	0	1,000	-1,000		Grant very late in 24/25. Expected Q3, still awaited 17.02.25	Monitor.
1620	160	Allotments	0	300	300		Invoice rasied Q3	Received Q4
1900	190	Pavilions income	856	3,000	-2,144	29%	Promotion and wider advertising campaign planned.	Monitor.
Expenditure								
I/E Code	Cost Centre	Description	Year to date	24/25 budget	Variance (£)	%	Note(s)	Action(s)
4000	110	Officers salary	85,645	105,000	19,355	82%	Includes additional 30hrs member of staff from Sep 24. 4005 includes p/t member of staff from Feb 24.	Note potential overspend at year end. Impact of e'er NIC changes in the budget was considered for 25/26 staffing.
4005	110	E'er contrib	36,949	60,960	24,011	61%		
4090	110	Payroll	355	650	295	55%	Increased cost due to starters/leavers during year.	Reflected in 25/26 budget
4111	110	IT replacement	0	2,000	2,000	0%	Oldest asst clerk laptop due for replacement.	Q4 spend
4115	110	Finance RBS software	2,044	1,800	-244	114%	General increase in costs	Reflected in 25/26 budget

4130	110	Subscriptions	6,390	3,400	-2,990	188%	Includes unbudgeted subscription for Worknest	Reflected in 25/26 budget
4135	110	Legal Costs	0	3,000	3,000	0%	No additional legal costs to date in 24/25	NFA
4160	110	Youth Club Op	748	0	-748		Spend from EMR at year end	NFA
4075	130	Landlines/B.Band	1,813	1,300	-513	139%	Refund of 3 months landline to BT claimed from SW Comms.	Reflected in 25/26 budget. NFA
4170	130	Office rent	11,891	10,500	-1,391	113%	Increased office space	Reflected in 25/26 budget. NFA
4460	130	Office rates	4,767	3,000	-1,767	159%	Increased office space	Spent from EMR. Reflected in 25/26 budget. NFA
4220	150	Broadsheet	6,681	8,500	1,819	79%	Increased costs due to more houses	Reflected in 25/26 budget. NFA
4156	150	Com Connector Op Exp	1,818	0	-1,818		Spending from EMR	Adjust at year end to spend from EMR in 2425
4000	160	Grounds team	27,239	33,000	5,761	83%	Increased workload, holiday pay for zero hrs contract	Reflected in 25/26 budget. NFA
4321	160	Equipment service/repair	2,599	2,000	-599	130%	Council-approved repairs (Min ref 23/105) for £2274.17	Spent from Bowls EMR391 (£2,274). NFA
4326	160	Parish vehicle	2,071	3,000	929	69%	MOT, tax, and new tyres done Q2	NFA
4360	160	P3	-1,386	1,000	2,386	-139%	Accrual at year end (£1,900) showing against 24/25 budget	NFA
4370	160	Dog bins	0	8,640	8,640	0%	Awaiting 24/25 invoice from EDDC; part recharge to W/Clyst Man Co	Still waiting for invoice
4380	160	Refuse disposal	1,585	1,300	-285	122%	Part recharge to Man Co; additional trips to recycling centre	Reflected in 25/26 budget. NFA
4441	160	Fencing	2,205	0	-2,205		Agreed by council to spend from general reserves	From General Reserve at year end
4540	160	POS grass cutting	542	4,500	3,958	12%		Monitor and review Q3, ?? vire to grounds budget
4440	170	Public toilets maint	855	1,500	645	57%	Drain clearance x3 so far; camera shows pipe surface roughening	Consider work to replace/reline pipes in 25/26 budget.
4450	170	Products	1,085	1,000	-85	109%		Reflected in 25/26 budget. NFA
4530	190	Football pitch	1,930	2,000	70	97%	Line paint costs increasing. (10 x 10l tubs used so far @£207.30)	Recharge to FC; consider budget increase.
4565	200	New Play Equipment	-5,000	2,000	7,000	-250%	Basketball project money accrued to this cost centre at yr end.	Deliver project.
4570	200	Play area service	2,319	6,320	4,001	37%	Maintenance contract.	NFA
4600	210	Bowls budget	1,022	2,500	1,478	41%	Spring works exp to follow including de-winterisation & fertiliser within budget.	NFA
4810	230	Climate /Carbon Emergency work	64	4,000	3,936	2%		NFA

Food Bank

I/E Code	Cost Centre	Description	As at 31.12.2024	24/25 budget	Balance		Note(s)
1155	265	Grants	0	0	0		Total food bank external income £1,040
1145	265	Donations	1,040	0	1,040		
4821	265	Food bank shopping (essential items)	4,144	5,000	856	83%	
4822	265	Food bank operational costs	4,400	5,000	600	88%	

Spend from EM Reserves to 31.12.2024

I/E Code	Cost Centre	Description	Opening balance	Spend to 31.12.2024	Balance as at 01.01.2025		Note(s)
331	130	Rates	12,651	1,099	11,552		Office rates for new lease (part year)
359	110	Youth Club	4,887	748	4,134		New equipment
361	110	Staffing contingency	20,463	3,152	17,311		Year end creditor from Q4 2022/23
362	110	Com Connector	13,135	201	12,933		
363	110	Com Connector Op	1,913	1,247	665		Set up costs (inc. office furniture)
391	210	Bowls	6,762	2,274	4,488		Mower repair

8,721

Recommendations:

That the report be presented to the Finance Committee 24.02.2025

That the report be accepted. Minute ref F25/005iii

That the committee agree and virements. Minute ref F25/005iv