

Broadclyst Parish Council
Income Expenditure Third Quarter 2019/20 (to 31.12.2019)
Budget Monitoring report and virement recommendations

Virements

I/E Code	Cost Centre	Description	3rd quarter exp.	19/20 budget	Predicted out turn (estimate)	Variance (£)	%	Reason(s)	Recommendation(s)
4020	110	HMRC/Pension	48,761	55,000	64,292	-9,292	117%	Software includes employee contributions in this cost centre as well as employers; total staffing budget not exceeded	Vire within 19/20 staffing budget of £10,000 from 4000 (110)
4090	110	Payroll	283	500	557	-57	111%	Additional payroll processing work for staff redundancy	Vire £100 from Stationery 4100 (110)
4370	160	Dog bins	418	5,000	5,600	-600	112%	Billed in arrears at end of year; invoice estimated at £5,110 to include provision & installation of 2 new bins at Westclyst, a shortfall of £528	Vire £600 from handyman maintenance 4320 (160)
4540	160	Public Open Space grass cutting	3,549	4,500	4,720	-220	105%	Billed in arrears at end of year; invoice estimated at £5,110 to include provision & installation of 2 new bins at Westclyst, a shortfall of £528	Vire £220 from lengthsman maintenance 4330 (160)

Spend from EM Reserves in third quarter

I/E Code	Cost Centre	Description	Spend	EMR balance				Note(s) 30.06.2019	Note(s) 30.09.2020	Recommendation(s) 31.12.2019
4750	230	Neighbourhood Planning	5,653	5,000	6,000	-1,000	120%	May 2019 consultation paid from current year fund. Balance of £752 going forward plus £8,738.59 in EMR.	£752 (second consultation) spent from EMR (balance remaining £7,986.59)	Steering group meeting expenses to follow in Q4. Recommended spend from EMR (current balance £7,970) at year end.

Variances reported for Monitoring

I/E Code	Cost Centre	Description	3rd quarter exp.	19/20 budget	Predicted out turn (estimate)	Variance (£)	%	Note(s) 30.06.2019	Note(s) 30.09.2020	Note(s) 31.12.2019
4110	110	I.T.	2,613	2,500	2,750	-250	110%	N/A	Main spend to date has mainly been for Microsoft licences (£2,190.75). Recommend these licences be budgeted for seperately from 20/21. Review 31.12.2019	The previously agreed recommendation was that these licences be budgeted for seperately from 20/21. This has not happened, with Council reducing the IT budget to £2,000, which will not cover the Microsoft licences.
4140	110	Audit costs	1,300	2,000	1,800	200	90%	N/A	First visit from internal audit due next quarter. Review 31.12.2019	First invoice from internal audit due before year end @£500. Budget sufficient
4190	110	Insurance	3,080	4,000	3,464	536	87%	N/A	Premium paid for 19/20; additional charges anticipated due to new community assets. Monitor and review.	Office insurance confirmed at £383 to complete councils insurance obligaitons for 2019/20
4170	130	Office rent	6,517	8,500	8,512	-12	100%	N/A	Includes third quarter invoice	Recommend no action
4230	150	Public Consultation	1,328	2,000	1,528	472	76%	New Website. Social Media Campaign	Monitor and review at 31.12.2019	Sufficient - no recommended action
4260	150	Fun Day	3,331	2,000		2,000	0%	Income of £80 received; Sponsorship of £250 plus £105 owed; further invoice of £175 in month 4. Event overspend of £278	Income recevied £330 + £105 transfer from Fun Day account. £175 promised sponsorship not received.	Previous Council resolution to seek sponsorship opportunities to offset overheads for future events.
4370	160	Dog Bins	418	5,000		5,000	0%	Current year invoice not received yet	Current year invoice not received yet	Virement recommended above

I/E Code	Cost Centre	Description	3rd quarter exp.	19/20 budget	Predicted out turn (estimate)	Variance (£)	%	Note(s) 30.06.2019	Note(s) 30.09.2020	Note(s) 31.12.2019
4380	160	Waste/refuse disposal	508	600		600	0%	N/A	Monitor and review at 31.12.2019	Sufficient - no recommended action
4440/4510	190	Pavilions maint/running costs	2,713	5,000		5,000	0%	Monitor and review at 30.09.2019	Includes £730 for rec ground arbo works (not seperately budgeted). Recommend arboriculture budget be created.	The previously agreed recommendation for separate arboriculture budget was not implemented in 2020/21 budget setting.
4570	200	Play area maintenance	615	750		750	0%	Refund of £378 due. Review 30.09.2019.	Refund received.	Sufficient - no recommended action
4610	210	Bowls water meter	1,232	1,000	1,400	-400	140%		*Some pitch irrigation costs to be reclaimed. Review 31.12.2019	Overspend due to pitch irrigation

* Adapted for pitch irrigation as well (no sewerage charges)

Recommendation:

That the report be noted and virements/recommendations agreed.

Proposed: Cllr

Seconded Cllr

Minute ref F20/005i and F20/005ii; 17.02.2020