Broadclyst Parish Council

Income Expenditure Third Quarter 2020/21 (to 31.12.2020)

Budget Monitoring and Reporting of variances and virements

Reported for Monitoring

I/E Code	Cost Centre	Description	Year to date	20/21 budget	Variance (£)	%	Note(s)	Action(s)
1310	100	handyman income	0	500	500	0%	Catching up on backlong of work and Covid has not allowed handyman to undertake any external work	Noted end Q2, situation has not changed
4110	110	IT	1,914	2,000	86	96%	Bought 2 sets ink at Black Friday prices	NFA
4115	110	Finance RBS	1,706	1,200	-506	142%	Includes one off unbudgeted cost £477 for phased budgets module; 21/22 budget increased to £1,300 in line with this year's costs	To note. Additional module to be balanced from general reserves at year end.
4130	110	Subscriptions	4,494	3,000	-1,494	150%	This includes the Microsoft 365 licences (£2,125.61); recommend this budget line be increased in 2021 to £5,000 accordingly.	Budget amended accordingly for 21/22 - NFA required
4170	130	Office rent	8,116	8,500	384	95%	Fourth quarter included in this figure	Complete for year
4220	150	Broadsheet	3,641	5,500	1,859	66%	Three editions paid to date. Christmas and Spring edition costs are higher as using more expensive paper and increased number of copies.	Reviewed as per Q2 report -sufficient funds. NFA required
4310	160	Visibility splay works	5,373	7,000	1,627	77%	Qtr 4 to follow at 1,811.25. Grant of 1,455 towards this exp.	184.25 deficit. Sufficient overall when grant funding applied
4340	160	Parish Clock	0	250	250	0%	Service late due to covid	Note
4370	160	Dog bins	0	5,600	5,600	0%	Invoices due Q4	Note
4380	160	Refuse	0	600	600	0%		
4490	160	Bus shelters	0	500	500	0%	Maint has been carried out, but in house and using stock materials/paint, so no additional cost to date	Note reason for underspend
4540	160	Grounds maint	1,951	4,500	2,549	43%	Maint costs reduced by taking work back in house and play area closure due to Covid	Note reason for underspend
4420	170	Public Toilets utilities	423	1,600	1,177	26%	Utility costs low in 20/21 due to Covide closures	Note reason for underspend
4440	170	Public Toilets maint/repairs	197	2,000	1,803	10%	Repair/upgrade work has not been able to be carried out due to Covid	Move to EMR at year end to do works ASAP after Covid
4440	180	Clyst room	0	500	500	0%	Internal repairs needed - on list to do	Note

1900	190	Pavilions income	1,297	6,500	-5,203	20%	Covid cancelled most bookings and sports use. Significant impact. Building was used as food bank March-Aug.	No alternative use such as home education group during 3rd lockdown
4420	190	Pavilions utilities	314	4,000	3,686	8%	Utility costs low in 20/21 due to Covide closures; water due Q4	Note reason for underspend; consider vire to 4510/190 to upgrade CCTV system (see breakdown below)
4440	200	Play area general maintenance	197	2,000	1,803	10%	Lower than usual due to period of Covid closure	Move to EMR at year end to do non-urgent maintenance works after Covid
4560/4570	200	Play area inspection/service	226	1,750	1,524	13%	Annual external inspection booked March 2021	Q4 exp
1910	210	Bowls income	0	1,832	1,832	0%	Bowls unable to meet due to Covid	Note reason
4600	210	Bowls exp	4,529	5,000	471	91%	Spring sprinkler work to be done. Q4 water bill to come	Will be an overspend at year end. Monitor.
4810	230	Climate emergency work	0	1,000	1,000	0%	Has not been possible due to Covid	Note reasons for underspend and move to EMR to add to 21/22 budget allocation for this work
4535	250	Westclyst Sports Pitch	9,533	14,000	4,467	68%	8/12 invoices paid to date; outturn expected at 100%	NFA

Pavilions	**Code**		**Actual**	**Budget**	**P/L**	
	1900-190	Income	1,297	6,500	- 5,203	
	4440-190	Expenditure	1,756	5,000	3,244	General maintenance
	4510-190		1,001	3,000	1,999	Running costs
	4420-190		1,500	4,000	2,500	Underspend utilities
					2,540	Re-allocate for CCTV?

Covid

I/E Code	Cost Centre	Description	Spend as at 31.12.2020	Total to date	Balance		Note(s) end Q2	Note(s) end Q3
1150	265	Residents shopping reimbursement	152		29		Imbalance due to shopping being done at end March 2020 but not paid back to council until early April 2020.	No further transactions
4820	265	Resident shopping expenditure	123					
1145	265	Covid grants	4,968	7,441				
1155	265	Covid donations	2,473					
4821	265	Food bank shopping (essential items)	3,530	3,530	3,911		Grant funding donation monies remaining as at 31.12.2020	Bulk purchasing has reduced cost per item, but volume has increased
4822	265	Food bank operational costs	4,762				Cost to council of setting up, equiping and delivery/rental of food bank. Includes volunteer mileage. Ongoing rental net 152 pcm	New fridge and chest freezer in Q3; volunteer mileage reimbursement has increed due to increased use of volunteer distributors/collectors
4825	265	Covid PPE / general exp	1,761				Cost to council of complying with covid legislation ref PPE, specialised cleaning materials, signage, visitors books etc across all areas of the council's operation.	Lower costs in Q3 as topping-up not setting-up.

Spend from EM Reserves in Q1, Q2 and Q3

I/E Code	Cost Centre		Opening balance	Net transfers	Balance at 31.12.2020		Note(s) end Q3
350	230	Neighbourhood Plan	7,971	-1,546	6,425		No operational costs for NP in 20/21 or 21/22 budget; spend from EMR for Reg. 14 consultation printing costs (reimbursed through grant funding)
383	160	Visibility Splay cutting	5,598	-1,750	3,848		Q4 19/20 inv spent from EMR .
392	210	Bowls seeds/fertilizers	3,085	-912	2,173		
393	210	Court Costs income	-4,948	5,283	335		Court fee of £335 not included in original calculations

Recommendation:
That the report be noted and virements discussed & agreed.
Proposed: Cllr Seconded Cllr
Minute ref F21/006i; 28.01.2021