

06/10/2021

Broadclyst Parish Council

14:12

Balance Sheet as at 30.09.2021

31st March 2021

31st March 2022

31st March 2021		31st March 2022	
Current Assets			
8,633	VAT Control A/c	4,229	
968	Lloyds Bank BPC	2,056	
325,968	Lloyds Bank BPC Reserves	551,421	
335,569		557,705	
335,569	Total Assets	557,705	
Current Liabilities			
3,311	Accruals	0	
3,311		0	
332,258	Total Assets Less Current Liabilities	557,705	
Represented By			
156,859	General Reserves		383,161
175,400	Earmarked Reserves		174,545
332,258		557,705	

The above statement represents fairly the financial position of the authority as at 30.09.2021 and reflects its Income and Expenditure during the year.

Signed :

Chairman

Date : _____

Signed :

Responsible

Financial

Date : _____

Bank Reconciliation Statement as at 30/09/2021
for Cashbook 1 - Lloyds Bank BPC

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank BPC	30/09/2021	3	2,055.71
			<u>2,055.71</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,055.71
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,055.71
		Balance per Cash Book is :-	2,055.71
		Difference is :-	0.00

Bank Reconciliation Statement as at 30/09/2021
for Cashbook 2 - Lloyds Bank BPC Reserves

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Lloyds Bank reserves	30/09/2021	1	551,420.77
			<u>551,420.77</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			551,420.77
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			551,420.77
		Balance per Cash Book is :-	551,420.77
		Difference is :-	0.00

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Income</u>								
1076 Precept	391,899	387,240	387,240	0			100.0%	
1080 Bank Interest Received	104	22	100	78			21.6%	
1085 Investment Interest received	988	593	900	307			65.9%	
1100 Grants and Donations RCVD	200	85	0	(85)			0.0%	
1230 Neighbourhood Plan Income	3,581	0	0	0			0.0%	
1300 Miscellaneous Income	3,498	3,850	100	(3,750)			3850.4%	
1310 Handyman income	0	0	500	500			0.0%	
Income :- Income	<u>400,269</u>	<u>391,790</u>	<u>388,840</u>	<u>(2,950)</u>			<u>100.8%</u>	<u>0</u>
Net Income	<u>400,269</u>	<u>391,790</u>	<u>388,840</u>	<u>(2,950)</u>				
<u>110 Administration</u>								
1320 Telephone rebate	63	27	50	23			54.0%	
Administration :- Income	<u>63</u>	<u>27</u>	<u>50</u>	<u>23</u>			<u>54.0%</u>	<u>0</u>
4000 Staffing & E/ee contrib	76,660	37,904	78,000	40,096		40,096	48.6%	
4005 E'er contributions 20-21	35,798	19,048	44,000	24,952		24,952	43.3%	
4050 Officer's Expenses	2,142	778	2,500	1,722		1,722	31.1%	
4070 Telephone - mobile	640	358	700	342		342	51.1%	
4080 Banking	85	38	150	112		112	25.0%	
4085 Investments	0	25,000	0	(25,000)		(25,000)	0.0%	
4090 Payroll	440	245	550	305		305	44.5%	
4100 Stationery	1,702	137	2,000	1,863		1,863	6.9%	
4110 I.T.	1,941	4,381	8,500	4,119		4,119	51.5%	
4111 IT replacement	0	0	2,000	2,000		2,000	0.0%	
4115 Finance RBS	1,706	385	1,300	915		915	29.6%	
4120 Hall Hire	0	187	1,200	1,013		1,013	15.6%	
4130 Subscriptions	5,386	1,235	1,500	265		265	82.3%	
4135 Legal Costs	2,000	2,000	3,500	1,500		1,500	57.1%	
4140 Audit Costs	2,000	1,500	2,000	500		500	75.0%	
4150 Youth Worker	10,000	5,000	10,500	5,500		5,500	47.6%	
4160 Youth Club	113	0	2,000	2,000		2,000	0.0%	
4180 Training - statutory	182	1,013	1,000	(13)		(13)	101.3%	
4185 Training - CPD	5,931	977	6,500	5,523		5,523	15.0%	
4190 Insurance	3,854	3,218	4,250	1,032		1,032	75.7%	
4420 Utilities	623	0	0	0		0	0.0%	
Administration :- Indirect Expenditure	<u>151,202</u>	<u>103,404</u>	<u>172,150</u>	<u>68,746</u>	<u>0</u>	<u>68,746</u>	<u>60.1%</u>	<u>0</u>
Net Income over Expenditure	<u>(151,139)</u>	<u>(103,377)</u>	<u>(172,100)</u>	<u>(68,723)</u>				
6000 plus Transfer from EMR	500	0						
Movement to/(from) Gen Reserve	<u>(150,639)</u>	<u>(103,377)</u>						

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
120 Grants/projects								
4280 Youth footie	1,000	0	0	0		0	0.0%	
4470 Community Grants	11,960	2,000	15,000	13,000		13,000	13.3%	
Grants/projects :- Indirect Expenditure	12,960	2,000	15,000	13,000	0	13,000	13.3%	0
Net Expenditure	(12,960)	(2,000)	(15,000)	(13,000)				
130 Accomodation								
4075 Telephone - landlines	1,151	541	2,200	1,659		1,659	24.6%	
4170 Office Rent	10,162	4,093	9,000	4,908		4,908	45.5%	
4171 Office moving costs	0	63	0	(63)		(63)	0.0%	
4175 Office running costs	1,076	1,097	1,500	403		403	73.2%	
4420 Utilities	0	397	1,100	703		703	36.1%	
4460 Rates	2,695	2,695	3,000	305		305	89.8%	
Accomodation :- Indirect Expenditure	15,084	8,886	16,800	7,914	0	7,914	52.9%	0
Net Expenditure	(15,084)	(8,886)	(16,800)	(7,914)				
150 Public Relations								
1500 Advertising Income	0	0	1,500	1,500			0.0%	
1510 Fun Day Income	0	0	200	200			0.0%	
Public Relations :- Income	0	0	1,700	1,700			0.0%	0
4155 Community Connector	0	0	10,500	10,500		10,500	0.0%	
4156 Community Commecor op exp	0	0	2,500	2,500		2,500	0.0%	
4220 Broadsheet	5,139	2,607	6,000	3,393		3,393	43.4%	
4230 Public Consultation	708	0	5,000	5,000		5,000	0.0%	
4240 Crime/Traffic	358	0	500	500		500	0.0%	
4260 Fun Day	2,200	0	3,000	3,000		3,000	0.0%	
4270 Art, Culture and Entertainment	74	0	500	500		500	0.0%	
Public Relations :- Indirect Expenditure	8,479	2,607	28,000	25,393	0	25,393	9.3%	0
Net Income over Expenditure	(8,479)	(2,607)	(26,300)	(23,693)				
160 Maintenance								
1370 Dog waste income	0	3,404	0	(3,404)			0.0%	
1600 P3 Grant	1,500	2,500	1,000	(1,500)			250.0%	
1610 Grass Cutting Safety Grant	1,456	0	1,500	1,500			0.0%	
1620 Allotments Income	350	0	600	600			0.0%	
1625 Westclyst Allotments	0	0	200	200			0.0%	
Maintenance :- Income	3,306	5,904	3,300	(2,604)			178.9%	0

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4000 Staffing & E/ee contrib	19,591	13,097	27,000	13,903		13,903	48.5%	
4290 Helipad/defib costs	945	90	1,100	1,010		1,010	8.2%	
4310 Highways Grass Cut DCC	8,995	0	7,350	7,350		7,350	0.0%	
4320 Handyman budget	1,943	902	2,000	1,098		1,098	45.1%	
4321 Equipment service/repair	373	0	1,000	1,000		1,000	0.0%	
4325 Parish Vehicle lease	4,367	1,930	3,900	1,970		1,970	49.5%	
4326 Parish vehicle op budget	2,053	1,133	2,500	1,367		1,367	45.3%	
4330 Lengthman (contracted)	6,769	548	5,000	4,452		4,452	11.0%	
4340 Parish Clock: Service	0	0	300	300		300	0.0%	
4345 Allotments Exp (Westclyst)	0	0	250	250		250	0.0%	
4350 Allotments Exp (Broadclyst)	600	0	2,700	2,700		2,700	0.0%	
4360 P3 Footpaths	2,216	211	1,000	789		789	21.1%	
4370 Dog Bins	5,219	6,669	5,670	(999)		(999)	117.6%	
4380 Refuse Disposal	676	668	500	(168)		(168)	133.7%	
4390 Car Park maintenance	0	0	12,000	12,000		12,000	0.0%	
4410 Buildings Maint (contingency)	0	0	5,000	5,000		5,000	0.0%	
4445 Capital Expenditure	0	340	8,000	7,660		7,660	4.3%	
4490 Bus Shelters	0	0	500	500		500	0.0%	
4535 Westclyst Sports Pitch	0	0	4,000	4,000		4,000	0.0%	
4540 POS. grass cutting	6,263	849	3,250	2,401		2,401	26.1%	159
Maintenance :- Indirect Expenditure	60,009	26,438	93,020	66,582	0	66,582	28.4%	159
Net Income over Expenditure	(56,703)	(20,534)	(89,720)	(69,186)				
6000 plus Transfer from EMR	1,750	159						
Movement to/(from) Gen Reserve	(54,953)	(20,375)						
<u>170 Public Toilets</u>								
1490 Toilets rates rebate	0	4,840	0	(4,840)			0.0%	
1700 Toilet Rates Grant	0	0	1,450	1,450			0.0%	
Public Toilets :- Income	0	4,840	1,450	(3,390)			333.8%	0
4000 Staffing & E/ee contrib	4,221	0	0	0		0	0.0%	
4015 Toilets caretaker (self-emp)	0	1,665	5,000	3,335		3,335	33.3%	
4420 Utilities	670	651	1,600	949		949	40.7%	
4440 Maintenance/Repairs	222	88	1,500	1,412		1,412	5.9%	
4450 Products	450	436	550	114		114	79.2%	
4460 Rates	2,420	2,420	2,550	130		130	94.9%	
4520 Service Costs	210	437	450	13		13	97.1%	
Public Toilets :- Indirect Expenditure	8,194	5,697	11,650	5,953	0	5,953	48.9%	0
Net Income over Expenditure	(8,194)	(857)	(10,200)	(9,343)				

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>180 Clyst Room</u>								
4440 Maintenance/Repairs	0	0	500	500		500	0.0%	
4460 Rates	202	202	220	18		18	91.9%	
Clyst Room :- Indirect Expenditure	202	202	720	518	0	518	28.1%	0
Net Expenditure	(202)	(202)	(720)	(518)				
<u>190 Sports Pavilion</u>								
1900 Sports Pavilion Bookings	1,269	520	3,000	2,480			17.3%	
Sports Pavilion :- Income	1,269	520	3,000	2,480			17.3%	0
4000 Staffing & E/ee contrib	8,736	4,683	9,000	4,317		4,317	52.0%	
4420 Utilities	2,955	779	4,250	3,471		3,471	18.3%	
4440 Maintenance/Repairs	4,520	1,847	5,000	3,153		3,153	36.9%	
4450 Products	254	0	500	500		500	0.0%	
4510 Pavilions (running maint)	2,865	431	1,500	1,069		1,069	28.7%	
4515 Andrews boiler	0	0	5,000	5,000		5,000	0.0%	
4520 Service Costs	896	366	2,000	1,634		1,634	18.3%	
4530 Football Pitch	1,375	3,127	2,000	(1,127)		(1,127)	156.4%	
4531 Football pitch court claim	(4,245)	0	0	0		0	0.0%	
4550 Tennis Courts maint	0	0	500	500		500	0.0%	
Sports Pavilion :- Indirect Expenditure	17,355	11,232	29,750	18,518	0	18,518	37.8%	0
Net Income over Expenditure	(16,087)	(10,712)	(26,750)	(16,038)				
6000 plus Transfer from EMR	(4,580)	0						
Movement to/(from) Gen Reserve	(20,667)	(10,712)						
<u>200 Play Area</u>								
4440 Maintenance/Repairs	1,021	0	2,000	2,000		2,000	0.0%	
4560 Play Inspection	281	167	1,000	833		833	16.7%	
4570 Play Service	103	13	750	738		738	1.7%	
4575 Play equipment (contingency)	0	0	2,000	2,000		2,000	0.0%	
4680 BMX	47	0	500	500		500	0.0%	
Play Area :- Indirect Expenditure	1,451	179	6,250	6,071	0	6,071	2.9%	0
Net Expenditure	(1,451)	(179)	(6,250)	(6,071)				
<u>210 Bowls Green</u>								
1910 Bowls Club Income	0	0	2,500	2,500			0.0%	
Bowls Green :- Income	0	0	2,500	2,500			0.0%	0

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4600 Bowls budget	5,161	900	5,000	4,100		4,100	18.0%	
4610 Bowls Water Meter	1,190	0	0	0		0	0.0%	
4611 Footbl Pitch water Court claim	(703)	0	0	0		0	0.0%	
4620 Seeds/Fertilizers	245	0	0	0		0	0.0%	
Bowls Green :- Indirect Expenditure	5,892	900	5,000	4,100	0	4,100	18.0%	0
Net Income over Expenditure	(5,892)	(900)	(2,500)	(1,600)				
6000 plus Transfer from EMR	(458)	0						
Movement to/(from) Gen Reserve	(6,350)	(900)						
<u>230 Neighbourhood Planning</u>								
4000 Staffing & E/ee contrib	21,424	10,936	14,000	3,064		3,064	78.1%	
4750 Neighbourhood Planning	4,080	793	0	(793)		(793)	0.0%	696
4810 Climate emergency work	781	191	1,000	809		809	19.1%	
Neighbourhood Planning :- Indirect Expenditure	26,285	11,920	15,000	3,080	0	3,080	79.5%	696
Net Expenditure	(26,285)	(11,920)	(15,000)	(3,080)				
6000 plus Transfer from EMR	4,080	696						
Movement to/(from) Gen Reserve	(22,205)	(11,224)						
<u>250 Westclyst Sports Pitch</u>								
1905 Westclyst Sports Pitch Inc	300	0	0	0			0.0%	
Westclyst Sports Pitch :- Income	300	0	0	0				0
4535 Westclyst Sports Pitch	13,108	0	0	0		0	0.0%	
Westclyst Sports Pitch :- Indirect Expenditure	13,108	0	0	0	0	0		0
Net Income over Expenditure	(12,808)	0	0	0				
<u>260 Contingency</u>								
4105 IT (Contingency)	1,496	0	0	0		0	0.0%	
4440 Maintenance/Repairs	604	0	0	0		0	0.0%	
Contingency :- Indirect Expenditure	2,100	0	0	0	0	0		0
Net Expenditure	(2,100)	0	0	0				
<u>265 Covid-19</u>								
1145 Covi food bank donations	3,063	280	0	(280)			0.0%	
1150 Covid-19 reimb	152	32	0	(32)			0.0%	
1155 Covid-19 grants	5,876	2,342	0	(2,342)			0.0%	
Covid-19 :- Income	9,091	2,654	0	(2,654)				0

	Actual Last Year	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4820 Covid-19 resident shopping	123	30	0	(30)		(30)	0.0%	
4821 Covid-19 food bank shopping	5,586	4,232	4,000	(232)		(232)	105.8%	
4822 Covid-19 Food bank rent and op	11,395	2,074	2,500	426		426	82.9%	
4825 Covid-19 PPE/general exp	2,659	487	1,000	513		513	48.7%	
Covid-19 :- Indirect Expenditure	19,763	6,823	7,500	677	0	677	91.0%	0
Net Income over Expenditure	(10,672)	(4,169)	(7,500)	(3,331)				
6000 plus Transfer from EMR	912	0						
Movement to/(from) Gen Reserve	(9,760)	(4,169)						
Grand Totals:- Income	414,297	405,735	400,840	(4,895)			101.2%	
Expenditure	342,083	180,288	400,840	220,552	0	220,552	45.0%	
Net Income over Expenditure	72,214	225,447	0	(225,447)				
plus Transfer from EMR	2,204	855						
Movement to/(from) Gen Reserve	74,418	226,302						

Broadclyst Parish Council
Income Expenditure Second Quarter 2021/22 (to 30.09.2021)
Budget Monitoring and Reporting of variances and virements

Reported for Monitoring								
I/E Code	Cost Centre	Description	Year to date	21/22 budget	Variance (£)	%	Note(s)	Action(s)
Income								
1080	100	Bank Interest	22	100	-78	22%	Current bank interest rates are not going to yield as much interest as budgeted.	NFA
1300	100	Misc income	3,850	100	3,750	3850%	Insurance payout for treehouse slide	None - will be spent on replacement in due course
1310	100	Handyman income	0	500	500	0%	Covid and volume of work has not allowed handyman to undertake any external work	NFA
1500	150	Advertising income	0	1,500	1,500	0%	Invoices being issued this autumn; some advertisers have been adversely impacted by ovid	Note
1510	150	Fun Day income	0	200	200	0%	No Fun Day in 2021	Note loss of income
1370	160	Dog waste reimb.	3,404	0	3,404		Income to set against expenditure 4370/160	NFA
1610	160	Grass cutting safety grant	0	1,500	1,500	0%	Money will be paid at end of grass cutting season	NFA
1620	160	Allotments	0	600	600	0%	Invoice to be raised Q3	NFA
1625	160	Westclyst Allotments	0	200	200	0%	Allotments not yet completed	NFA
Expenditure								
4050	110	Officers expenses	778	2,500	1,722	31%	Lower than usual at end of Q2 due to increased use of online meeting platforms.	NFA, retain budget level for 22/23
4080	110	Banking	38	150	112	25%	Running sets of BACS transactions, DD's and using the Debit card for purchasing reduces bank charges	NFA
4100	110	Stationery	137	2,000	1,863	7%	The office continues to minimise paper use where possible	NFA
4120	110	Hall hire	187	1,200	1,013	16%	Remote meetings have reduced hall hire costs.	Note, retain budget level for 22/23
4160	110	Youth Club	0	2,000	2,000	0%	Youth Club are purchasing a gazebo for outdoor work through the winter	NFA
4175	130	Office running costs	1,097	1,500	403	73%	Higher than usual due to cost of PPE for officers and additional cleaning products for the office	Vire £500 from stationery budget 4100/110
4260	150	Fun Day	0	3,000	3,000	0%	No Fun Day in 2021	Discuss what to do with this money
4310	160	Visibility splay works	0	7,000	7,350	0%	Q1 and Q2 invoices not yet received.	NFA
4330	160	Lengthsman	548	5,000	4,452	11%	Covid has impacted this work. Winter gulley clearance and ditching to be done.	Note
4370	160	Dog bins	6,669	5,670	-999	118%	overpayment due to new bins at Westclsyt which have been reimbursed by management company	Note
4380	160	Refuse	668	500	-168	134%	Overpayment due to additionl bins, increase in refuse collected. Increased collection from 3-weekly to weekly. Public bin waste now sorted for recycling by new contractor	Increase budget allocation for 22/23 to 1500
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
4540	160	Grounds maint	849	3,250	2,401	26%	Maint costs reduced by taking work back in house	Note

4450	170	Public toilets products	436	550	114	79%	Increased costs due to regular Covid deep cleans	Monitor and vire at end Q3 as necessary
4460	170	Toilets rates	2,420	2,550	130	95%	Rates have been refunded due to changes in primary legislation	No budget required in 22/23
4520	170	Public toilets service	437	450	13	97%	Money in EMR for further service costs should they arise	Note
1900	190	Pavilions income	520	3,000	-2,480	17%	Covid cancelled most bookings and sports use. Significant impact. Many did not resume until September 2021, some are yet to resume	Note at year end
4530	190	Football pitch	3,127	2,000	1,127	156%	Overspend due to cost of installing dugouts (£1458.06)	Monitor and vire at end Q3 as necessary
4560/4570	200	Play area inspection/service	180	1,750	1,570	10%	Autumn / annual maintenance to be done Q3	Note
1910	210	Bowls income	0	2,500	2,500	0%	1600 agreed due to poor quality of green following 'moth-balling' during Covid; invoice to be issued later this month	Note
4600	210	Bowls exp	900	5,000	4,100	18%	Pprinkler service and spring works to be done. Estimated spend in the year £2,280	Note
4535	250	Westclyst Sports Pitch	0	14,000	14,000	0%	Shed/store to be provided - shared cost with school	Note

Covid

I/E Code	Cost Centre	Description	Spend as at 30.09.2021	Total to date	Balance	Note(s)
1150	265	Residents shopping reimbursement	32	2,622	2	Imbalance due to Clerk paying cash for loaf of bread rather than using council card
4820	265	Resident shopping expenditure	30			
1155	265	Covid grants	2,342			Tesco bags for help blue chip award ended 30.09.2021 so should hear result soon - minimum £500
1145	265	Covid donations	280			
4821	265	Food bank shopping (essential items)	4,250	5,409	3,781	£3,781 is the amount of food bank grant funding & donations remaining as at 30.09.2021 (£5,409 was the amount of grant funding & donations c/f from 31.03.2021)
4822	265	Food bank operational costs	2,074			Includes food share membership, volunteer mileage, pest control, utilities, cool bags, white goods, packaging.
4825	265	Covid PPE / general exp	487			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.

Spend from EM Reserves in Q1 and Q2

I/E Code	Cost Centre	Description	Spend to 30.09.2021	Opening balance	Balance as at 30.09.21	Note(s)
335	160	Grounds maintenance	159	3,280	3,121	Late invoice from Q4 2020/21
350	230	Neighbourhood Plan	696	3,390	2,694	Mapping software £560), printing, meeting room hire

Recommendation:

That the report be noted. Minute ref F21/041iii; 11.10.2021

That the one virement be noted. Minute ref F21/041iv; 11.10.2021