

Upton Bishop Parish Council
Income and expenditure account
31 August 2019

	Year to date		Forecast							Total 2019-2020		Variance £	Note		
	Actual	Budget	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Forecast	Budget			%	
General fund															
Income															
Precept	3,694	3,694	742	738	738	738	738	738	738	8,864	8,864	-	0%	1	
Bank interest	1	-	-	-	-	-	-	-	-	1	-	1	1%		
Total general income	3,695	3,694	742	738	738	738	738	738	738	8,865	8,864	1	0%		
Expenditure															
Lengthsman	2,034	1,774	236	236	236	236	236	236	236	3,686	3,426	(260)	(8%)	2	
Footpaths	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
Administration costs	1,294	1,423	958	471	471	471	471	471	471	5,078	5,207	129	2%	3	
Subscriptions	209	258	35	35	35	35	35	35	35	454	503	49	10%	4	
Insurance	88	148	30	30	30	30	30	30	30	298	358	60	17%	5	
Room hire	297	173	20	20	20	20	20	20	20	437	313	(124)	(40%)	6	
Audit	275	205	5	5	5	5	5	5	5	310	240	(70)	(29%)	7	
Consultancy	1,000	1,270								1,000	1,270	270	21%	8	
Payroll bureau	13	10	10	10	10	10	10	10	10	83	80	(3)	(4%)		
Election	-	600	-	-	-	-	-	-	-	-	600	600	100%	9	
Contingency	-	500	100	100	100	100	100	100	100	700	1,200	500	42%	10	
Total general expenditure	5,211	6,361	1,394	907	907	907	907	907	907	12,047	13,197	1,278	10%		
General surplus/(deficit)	(1,516)	(2,667)	(652)	(169)	(169)	(169)	(169)	(169)	(169)	(3,182)	(4,333)	1,279	(30%)		
Projects															
Neighbourhood Development Plan															
Income	2,450	2,450	490	490	490	490	490	490	490	5,880	5,880	-	0%	11	
Expenditure															
Room hire	(146)	(86)	(16)	(16)	(96)	(16)	(16)	(16)	(16)	(338)	(278)	60	(22%)		
Consultancy	(921)	(747)	(500)	(500)	(500)	(500)	(500)	(500)	(1,727)	(5,648)	(5,474)	174	(3%)		
Miscellaneous	(51)	(20)	-	-	-	-	-	-	-	(51)	(20)	31	(157%)		
Surplus/(deficit)	1,332	1,597	(26)	(26)	(106)	(26)	(26)	(26)	(1,253)	(157)	108	265	246%		
Total surplus/(deficit)	(184)	(1,070)	(678)	(195)	(275)	(195)	(195)	(195)	(1,422)	(3,339)	(4,225)	1,545	(37%)		

Upton Bishop Parish Council

Notes to the accounts

31 August 2019

Notes are given where the variance is greater than 10% plus or minus and the value is greater than £200 or when more explanation is needed.

Note

1 Basis of accounts

These accounts have been prepared on an income and expenditure basis rather than receipts and payments. Accordingly, without changing the total annual figures, the monthly split of the budget has been spread across the year. At this stage, the forecast is simply the budget but if circumstances change and the Council approves it, these figures may be amended.

2 Lengthsman

The budget has been spread equally across the year but, in reality, expenditure may be lower in the winter months. When the Council has seen the work schedule, the budget split may have to be amended.

3 Administration costs

These include salaries, recruitment, training, mileage costs, office costs and IT. The saving against budget is mainly because no training has yet taken place.

4 Subscriptions

The budget included VAT

5 Insurance

By changing the basis of accounts (note 1), two month's costs will be carried forward into next year. Last year's premium up to renewal on 1 June 2019 was included in last year's accounts, hence the zero cost in April and May.

6 Room hire

There were a number of additional meetings earlier in the year which had not been budgeted

7 Audit

current year's audit.

8 Consultancy

This relates to clerk cover provided by HALC

9 Election

A provision was made for election costs, but since it was uncontested it is unlikely that there will be a charge.

10 Contingency

Although a provision was made in the budget, it may not be required.

11 Neighbourhood Development Plan income

A grant was received last year and has been spread across the year