

**Upton Bishop Parish Council**  
**Income and expenditure account**  
**30 September 2019**

	Actual						Year to date		Forecast						Total 2019-2020			Note
	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Actual	Budget	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Forecast	Budget	Variance £	
<b>General fund</b>																		
<b>Income</b>																		
Precept	742	738	738	738	738	738	4,432	4,436	742	738	738	738	738	738	8,864	8,864	-	-
Bank interest	-	-	-	-	1	1	2	-	-	-	-	-	-	-	2	-	2	2%
<b>Total general income</b>	<b>742</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>739</b>	<b>739</b>	<b>4,434</b>	<b>4,436</b>	<b>742</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>8,866</b>	<b>8,864</b>	<b>2</b>	<b>0%</b>
<b>Expenditure</b>																		
Salaries	241	228	-	-	440	440	1,349	1,288	440	440	440	440	440	440	3,989	3,928	(61)	(2%)
Temporary clerk cover	-	-	-	1,000	-	-	1,000	1,270	-	-	-	-	-	-	1,000	1,270	270	21% 1
Recruitment	-	-	-	200	-	-	200	200	-	-	-	-	-	-	200	200	-	-
Mileage costs	-	-	-	59	27	9	95	44	18	18	18	18	18	18	203	56	(147)	(262%)
Office costs	-	15	-	-	-	7	23	47	8	8	8	8	8	8	71	95	24	26%
Payroll bureau	-	-	-	-	13	18	31	20	13	13	13	13	13	13	109	80	(29)	(37%)
Training	-	-	-	-	-	-	-	180	-	-	-	-	-	-	-	180	180	100%
Lengthsman	1,072	225	225	256	256	256	2,290	2,010	236	236	236	236	236	236	3,706	3,426	(280)	(8%)
Footpaths	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT costs	-	55	-	15	14	67	151	622	21	21	21	529	29	29	801	748	(53)	(7%)
Subscriptions	69	35	35	35	35	35	244	293	35	35	35	35	35	35	454	503	49	10%
Insurance	(2)	-	30	30	30	30	118	178	30	30	30	30	30	30	298	358	60	17%
Room hire	72	60	61	-	104	8	306	193	20	20	20	20	20	20	426	313	(113)	(36%)
Audit	-	-	-	-	275	15	290	210	15	15	15	15	15	15	380	240	(140)	(58%)
Election	-	-	-	-	-	-	-	600	-	250	-	-	-	-	250	600	350	58% 2
Loan interest	-	-	-	-	-	344	344	-	56	54	56	49	46	50	655	-	(655)	(655%) 3
Contingency	-	-	-	-	-	-	-	600	100	100	100	100	100	100	600	1,200	600	50% 4
<b>Total general expenditure</b>	<b>1,453</b>	<b>618</b>	<b>351</b>	<b>1,595</b>	<b>1,194</b>	<b>1,229</b>	<b>6,440</b>	<b>7,755</b>	<b>992</b>	<b>1,240</b>	<b>992</b>	<b>1,493</b>	<b>990</b>	<b>994</b>	<b>13,141</b>	<b>13,197</b>	<b>56</b>	<b>0%</b>
<b>General surplus/(deficit)</b>	<b>(711)</b>	<b>120</b>	<b>387</b>	<b>(857)</b>	<b>(455)</b>	<b>(490)</b>	<b>(2,006)</b>	<b>(3,319)</b>	<b>(250)</b>	<b>(502)</b>	<b>(254)</b>	<b>(755)</b>	<b>(252)</b>	<b>(256)</b>	<b>(4,275)</b>	<b>(4,333)</b>	<b>58</b>	<b>(1%)</b>
<b>Projects</b>																		
<b>Neighbourhood Development Plan</b>																		
Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure																		
Consultancy	(622)	-	-	-	(299)	-	(921)	(747)	(500)	(500)	(500)	(500)	(500)	(1,727)	(5,148)	(4,974)	174	(3%)
Printing and stationery	-	-	-	-	-	(438)	(438)	(500)	-	-	-	-	-	-	(438)	(500)	(62)	12%
Room hire	(102)	-	(16)	-	(28)	-	(146)	(102)	(16)	(96)	(16)	(16)	(16)	(16)	(322)	(278)	44	(16%)
Miscellaneous	-	-	(20)	-	(31)	31	(20)	(20)	-	-	-	-	-	-	(20)	(20)	-	-
<b>Surplus/(deficit)</b>	<b>(724)</b>	<b>-</b>	<b>(36)</b>	<b>-</b>	<b>(358)</b>	<b>(407)</b>	<b>(1,525)</b>	<b>(1,369)</b>	<b>(516)</b>	<b>(596)</b>	<b>(516)</b>	<b>(516)</b>	<b>(516)</b>	<b>(1,743)</b>	<b>(5,928)</b>	<b>(5,772)</b>	<b>156</b>	<b>(3%)</b>
<b>Total surplus/(deficit)</b>	<b>(1,435)</b>	<b>120</b>	<b>351</b>	<b>(857)</b>	<b>(813)</b>	<b>(897)</b>	<b>(3,531)</b>	<b>(4,688)</b>	<b>(766)</b>	<b>(1,098)</b>	<b>(770)</b>	<b>(1,271)</b>	<b>(768)</b>	<b>(1,999)</b>	<b>(10,203)</b>	<b>(10,105)</b>	<b>214</b>	<b>(2%)</b>

## **Upton Bishop Parish Council**

### **Notes to the accounts**

**30 September 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 Temporary clerk cover**

The actual cost of cover was less than the budget

**2 Election**

Although the election was uncontested, there will be an admin cost from Herefordshire Council. £600 was budgeted, but £250 has been accrued which should be more than enough when HC send the invoice.

**3 Loan interest**

The repayment to the Public Works Loan Board is a fixed amount but consists of capital repayment and interest. As the outstanding loan reduces the interest element reduces and the capital repayment element goes up. Interest is reported in the income and expenditure statement and the full repayment is shown in the cash flow report.

**4 Contingency**

The contingency has not been used this year so far.

## Upton Bishop Parish Council

### Cash flow statement

For the period ended 30 September 2019

	Actual						year to date	Forecast						Projection for year
	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19		Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	
Precept	4,432	-	-	-	-	4,432	8,864	-	-	-	-	-	-	8,864
Interest receivable	-	-	1	-	-	1	2	-	-	-	-	-	-	2
VAT refund	-	-	-	22	-	-	22	-	-	-	-	-	-	22
<b>Income</b>	<b>4,432</b>	<b>-</b>	<b>1</b>	<b>22</b>	<b>-</b>	<b>4,433</b>	<b>8,888</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,888</b>
Salaries	242	182	-	-	352	528	1,304	486	440	440	440	440	440	3,990
Temporary clerk cover	-	-	-	-	1,200	-	1,200	-	-	-	-	-	-	1,200
Recruitment	-	-	-	-	-	-	-	240	-	-	-	-	-	240
Mileage costs	-	-	-	-	70	-	70	36	18	18	18	18	18	196
Office costs	-	15	-	-	-	-	15	7	-	-	-	-	-	22
Payroll bureau	-	-	-	-	-	-	-	38	-	-	65	-	-	103
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lengthsman	660	220	-	642	-	-	1,522	768	236	236	236	236	236	3,470
Footpaths	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT costs	-	55	-	17	8	8	88	75	8	8	728	8	8	925
Subscriptions	538	-	-	-	-	-	538	-	-	-	-	-	-	538
Insurance	-	-	358	-	-	-	358	-	-	-	-	-	-	358
Room hire	-	72	-	121	-	-	193	113	20	20	20	20	20	406
Audit	-	-	-	-	240	-	240	-	-	-	-	-	-	240
Election	-	-	-	-	-	-	-	-	250	-	-	-	-	250
<b>General expenditure</b>	<b>1,440</b>	<b>545</b>	<b>358</b>	<b>780</b>	<b>1,871</b>	<b>536</b>	<b>5,529</b>	<b>1,763</b>	<b>972</b>	<b>722</b>	<b>1,507</b>	<b>722</b>	<b>722</b>	<b>11,939</b>
NDP consultancy	-	-	747	-	-	299	1,045	-	500	500	500	500	1,727	4,772
NDP printing and stationery	-	-	-	-	-	-	-	450	-	-	-	-	-	450
NDP Room hire	-	102	-	16	-	-	118	28	16	16	16	16	16	226
NDP miscellaneous	-	-	-	20	-	-	20	-	-	-	-	-	-	20
<b>NDP expenditure</b>	<b>-</b>	<b>102</b>	<b>747</b>	<b>36</b>	<b>-</b>	<b>299</b>	<b>1,183</b>	<b>478</b>	<b>516</b>	<b>516</b>	<b>516</b>	<b>516</b>	<b>1,743</b>	<b>5,468</b>
PWB loan repayment	-	-	-	1,719	-	-	1,719	-	-	1,719	-	-	-	3,438
<b>Total expenditure</b>	<b>1,440</b>	<b>647</b>	<b>1,105</b>	<b>2,535</b>	<b>1,871</b>	<b>834</b>	<b>8,431</b>	<b>2,241</b>	<b>1,488</b>	<b>2,957</b>	<b>2,023</b>	<b>1,238</b>	<b>2,465</b>	<b>20,845</b>
<b>Net income/expenditure</b>	<b>2,992</b>	<b>(647)</b>	<b>(1,104)</b>	<b>(2,513)</b>	<b>(1,871)</b>	<b>3,599</b>	<b>456</b>	<b>(2,241)</b>	<b>(1,488)</b>	<b>(2,957)</b>	<b>(2,023)</b>	<b>(1,238)</b>	<b>(2,465)</b>	<b>(11,957)</b>
Bank balances brought forward	15,884	18,877	18,230	17,126	14,613	12,742	15,884	16,341	14,100	12,611	9,654	7,631	6,392	15,884
Bank balances carried forward	18,877	18,230	17,126	14,613	12,742	16,341	16,341	14,100	12,611	9,654	7,631	6,392	3,927	3,927