

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

	Actual								Year to date		Forecast				Total 2019-2020			Note
	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Actual	Budget	Dec-19	Jan-20	Feb-20	Mar-20	Forecast	Budget	Variance £	
<b>General operating fund</b>																		
<b>Income</b>																		
Precept	742	738	738	738	738	738	742	738	5,912	5,912	738	738	738	738	8,864	8,864	-	-
Bank interest	-	-	-	-	1	1	-	-	2	-	2	-	-	-	4	-	4	4%
<b>Total general income</b>	<b>742</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>739</b>	<b>739</b>	<b>742</b>	<b>738</b>	<b>5,914</b>	<b>5,912</b>	<b>740</b>	<b>738</b>	<b>738</b>	<b>738</b>	<b>8,868</b>	<b>8,864</b>	<b>4</b>	<b>0%</b>
<b>Expenditure</b>																		
Salaries	241	228	-	-	440	440	440	440	2,229	2,168	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	-	-
Clerk's expenses	-	-	-	59	27	16	18	88	208	48	26	26	26	26	312	56	(256)	(457%) 2
Payroll bureau	-	-	-	-	13	18	13	13	57	40	13	13	13	13	109	80	(29)	(36%)
Training	-	-	-	-	-	-	-	-	-	180	-	-	-	-	-	180	180	100%
Highways and footpaths	1,072	225	225	256	256	256	256	256	2,802	2,482	256	256	256	256	3,826	3,426	(400)	(12%) 3
IT costs	-	55	-	15	14	67	7	7	165	664	21	-	29	529	744	748	4	1% 4
Subscriptions	69	35	35	35	35	35	35	35	314	363	35	35	35	35	454	503	49	10%
Insurance	(2)	-	30	30	30	30	30	30	178	238	30	30	30	30	298	358	60	17%
Room hire	72	60	61	-	104	8	38	12	355	233	20	20	20	20	435	313	(122)	(39%)
Audit	-	-	-	-	275	15	55	15	360	220	15	15	15	15	420	240	(180)	(75%)
Election	-	-	-	-	-	-	-	-	-	600	-	-	250	-	250	600	350	58% 5
Loan interest	-	-	-	-	-	344	56	53	453	-	56	49	46	50	654	-	(654)	(654%) 6
Contingency	-	-	-	-	-	-	-	-	-	800	-	-	-	-	-	1,200	1,200	100% 7
<b>Total general expenditure</b>	<b>1,452</b>	<b>603</b>	<b>351</b>	<b>1,595</b>	<b>1,194</b>	<b>1,229</b>	<b>948</b>	<b>949</b>	<b>8,321</b>	<b>9,506</b>	<b>912</b>	<b>884</b>	<b>1,160</b>	<b>1,414</b>	<b>12,691</b>	<b>13,102</b>	<b>411</b>	<b>3%</b>
<b>General surplus/(deficit)</b>	<b>(710)</b>	<b>135</b>	<b>387</b>	<b>(857)</b>	<b>(455)</b>	<b>(490)</b>	<b>(206)</b>	<b>(211)</b>	<b>(2,407)</b>	<b>(3,594)</b>	<b>(172)</b>	<b>(146)</b>	<b>(422)</b>	<b>(676)</b>	<b>(3,823)</b>	<b>(4,238)</b>	<b>415</b>	<b>(10%)</b>
<b>Neighbourhood Development Plan</b>																		
Income	-	-	-	-	-	-	1,711	-	1,711	2,589	2,202	580	580	807	5,880	5,880	-	-
Expenditure																		
Consultancy	(622)	-	-	-	(299)	-	-	-	(921)	(1,747)	(580)	(580)	(580)	(2,429)	(5,090)	(4,974)	(116)	2%
Printing and stationery	-	-	-	-	-	(438)	-	-	(438)	(500)	-	-	-	-	(438)	(500)	62	(12%)
Room hire	(102)	-	(16)	-	(28)	-	(14)	(2)	(162)	(214)	(16)	(16)	(16)	(16)	(226)	(278)	52	(19%)
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>1,697</b>	<b>(2)</b>	<b>170</b>	<b>108</b>	<b>1,606</b>	<b>(16)</b>	<b>(16)</b>	<b>(1,638)</b>	<b>106</b>	<b>108</b>	<b>(2)</b>	<b>(2%)</b>
<b>Total surplus/(deficit)</b>	<b>(1,434)</b>	<b>135</b>	<b>351</b>	<b>(857)</b>	<b>(813)</b>	<b>(897)</b>	<b>1,491</b>	<b>(213)</b>	<b>(2,237)</b>	<b>(3,486)</b>	<b>1,434</b>	<b>(162)</b>	<b>(438)</b>	<b>(2,314)</b>	<b>(3,717)</b>	<b>(4,130)</b>	<b>413</b>	<b>(10%)</b>

## **Upton Bishop Parish Council**

### **Notes to the accounts**

**30 November 2019**

#### **Notes**

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.

**1 Temporary clerk cover**

The actual cost of cover was less than the budget

**2 Clerk's expenses**

There was almost nothing in the budget for clerk's expenses, but in reality there are costs such as mileage, stationery and office expenses which will be included in next year's budget.

**3 Highways and footpaths**

At the start of the year, invoices were paid which related to the previous year and had not been included in the budget.

**4 IT costs**

The budget allowed for a new website at the beginning of the year, but this hasn't happened. Depending on Council's decision, it may happen later this year, next year or never.

**5 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.

**6 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.

**7 Contingency**

The contingency has not been used this year.

**Upton Bishop Parish Council**  
**Cash flow statement**  
**30 November 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	-	-	-	4
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>-</b>	<b>-</b>	<b>8,888</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,890</b>
Salaries	242	182	-	-	352	528	486	405	2,195	392	427	392	392	3,798
Temporary clerk cover	-	-	-	-	1,200	-	-	-	1,200	-	-	-	-	1,200
Recruitment	-	-	-	-	-	-	240	-	240	-	-	-	-	240
Clerk's expenses	-	15	-	-	70	-	35	25	145	26	48	26	26	271
Payroll bureau	-	-	-	-	-	-	38	-	38	-	47	-	-	85
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Highways and footpaths	660	220	-	642	-	-	512	256	2,290	-	512	256	256	3,314
IT costs	-	55	-	17	8	8	88	8	184	8	8	8	8	217
Subscriptions	538	-	-	-	-	-	-	-	538	-	-	-	-	538
Insurance	-	-	358	-	-	-	-	-	358	-	-	-	-	358
Room hire	-	72	-	121	-	-	96	-	289	-	91	-	-	380
Audit	-	-	-	-	240	-	-	-	240	48	-	-	-	288
Election	-	-	-	-	-	-	-	-	-	-	-	250	-	250
<b>General expenditure</b>	<b>1,440</b>	<b>545</b>	<b>358</b>	<b>780</b>	<b>1,870</b>	<b>536</b>	<b>1,495</b>	<b>694</b>	<b>7,718</b>	<b>474</b>	<b>1,133</b>	<b>932</b>	<b>682</b>	<b>10,940</b>
PWB loan repayment	-	-	-	1,719	-	-	-	-	1,719	1,719	-	-	-	3,438
<b>Total expenditure</b>	<b>1,440</b>	<b>545</b>	<b>358</b>	<b>2,499</b>	<b>1,870</b>	<b>536</b>	<b>1,495</b>	<b>694</b>	<b>9,437</b>	<b>2,193</b>	<b>1,133</b>	<b>932</b>	<b>682</b>	<b>14,378</b>
<b>Net income/(expenditure)</b>	<b>2,992</b>	<b>(545)</b>	<b>(357)</b>	<b>(2,477)</b>	<b>(1,870)</b>	<b>3,897</b>	<b>(1,495)</b>	<b>(694)</b>	<b>(549)</b>	<b>(2,191)</b>	<b>(1,133)</b>	<b>(932)</b>	<b>(682)</b>	<b>(5,488)</b>
Bank balances brought forward	10,068	13,060	12,516	12,158	9,682	7,811	11,708	10,213	10,068	9,519	7,328	6,195	5,262	10,068
Bank balances carried forward	13,060	12,516	12,158	9,682	7,811	11,708	10,213	9,519	9,519	7,328	6,195	5,262	4,580	4,580
<b>Neighbourhood Development Plan</b>														
NDP consultancy	-	-	747	-	-	299	-	-	1,045	-	2,202	580	1,325	5,152
NDP printing and stationery	-	-	-	-	-	-	450	-	450	-	-	-	-	450
NDP Room hire	-	102	-	16	-	-	28	-	146	-	16	16	16	194
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>478</b>	<b>-</b>	<b>1,661</b>	<b>-</b>	<b>2,218</b>	<b>596</b>	<b>1,341</b>	<b>5,816</b>
Bank reserve balances b/forward	5,816	5,816	5,714	4,967	4,931	4,931	4,633	4,155	5,816	4,155	4,155	1,937	1,341	5,816
Bank reserve balances c/forward	5,816	5,714	4,967	4,931	4,931	4,633	4,155	4,155	4,155	4,155	1,937	1,341	(0)	(0)