

Clowne Parish Council
Consolidated Parish Council Accounting Statements & Budget Planning

Report of the Responsible Finance Officer

Council Meeting held on Friday 11th December 2020

Half Year Budget Review (Period Covering 1st April 2020 to 30th September 2020) and draft Annual Budget Plan 2021/22

Reference Number	Funds In	Approved Annual Budget Plan 2020/21	Revised Annual Budget Plan 2020/21	Total Actual Received 2020/21	Balance Remaining 2020/21	Draft Annual Budget Estimate 2021/22
	£	£	£	£	£	£
R1	General Balances Carried Forward from Previous Accounting Year Ending 31st March 2020	371,290	318,759	318,759	0	142,258
R2	Joint Burial Committee Balances Carried Forward from Previous Accounting Period Ending 31st March 2020	49,611	49,581	49,581	0	60,000
R3	COIF Charity Investment Funds Carried Forward from Previous Accounting Year Ending 31st March 2020	2,131	2,171	2,171	0	2,171
R4	Investments held by Bolsover District Council Year from Previous Accounting Period Ending 31st March 2020	83,074	83,358	83,358	0	83,958
R5	Cash in Hand (Community Centre Bar & Change Floats)	0	0	0	0	0
R6	Bolsover District Council - 2020/21 Council Tax Precept	355,261	355,261	355,261	0	355,261
R7	Bolsover District Council - 2020/21 Council Tax Support Grant	0	0	0	0	0
R8	Barborough Parish Council - Joint Burial Committee Contribution 2020/21	6,000	6,000	6,000	0	6,000
R9	Zurich Municipal - Insurance Claims Settled	0	0	0	0	0
R10	Community Centre - Fees & Charges	0	0	6,000	0	0
R11	Carisberg Supply Agreement Balance Carried Forward from Previous Accounting Period ending 31st March 2020	140,720	35,180	7,912	27,268	112,576
R12	Joint Burial Committee - Fees and Charges	7,395	6,820	6,820	0	7,395
R13	Community Events Programme - Fees & Charges	9,000	17,975	17,975	0	9,000
R14	Hickinwood Lane Allotments - Tenancy Rental Fees and Charges	4,175	250	0	250	4,175
R15	Villa Park - Pitch Fees & Charges	400	400	0	400	500
R16	Bolsover District Council - Section 106 Town & Country Planning Act Grant	0	18,379	0	38,379	0
R17	Bolsover District Council - Lets Get Things Going Grant	0	8,505	8,505	0	0
R18	Bolsover District Council - Covid 19 Business Support Grants	0	16,138	10,000	49,138	0
R19	HMRC - Covid 19 Job Retention Scheme Grant	0	18,359	19,353	4,900	0
R20	Irwin Mitchell LLP	0	3,340	3,340	0	0
R21	Bolsover District Council - Covid 19 National Non Domestic Rates (NINDR) Grant for Community Centre	0	2,026	2,026	0	0
R22	Bolsover Partnership - Covid 19 Connect Bolsover Small Grants Scheme (Community Meals Service)	0	305	500	0	0
R23	Total Funds Available	1,029,557	1,018,421	891,461	122,960	783,694

Reference Number	Funds Out	Approved Annual Budget Plan 2020/21	Revised Annual Budget Plan 2020/21	Total Actual Spent 2020/21	Balance Remaining 2020/21	Draft Annual Budget Estimate 2021/22
	£	£	£	£	£	£
P1	Employee Payroll Costs (Including Pensions and HMRC)	211,663	201,888	97,993	103,873	207,922
P2	Staff Training & Development	3,000	1,300	0	1,500	1,500
P3	Staff Uniforms and Workwear	0	950	0	950	950
P4	Parish Council Offices - Operating Costs (Including Unit L2(1), Mill 3 Pleasley Vale Business Park)	12,000	10,000	1,019	6,961	12,000
P5	Insurance & Risk Management Services	5,500	5,500	0	5,500	5,500
P6	Audit, Accountancy & Payroll Services	6,500	6,500	4,381	2,120	6,500
P7	Health & Safety	1,950	1,950	659	1,291	1,950
P8	Parish Council Elections	6,000	6,000	0	6,000	6,000
P9	Information Communications Technology & Superfibre Broadband	7,250	11,000	1,123	9,875	7,250
P10	Derbyshire & National Association of Local Councils Subscription & Members Training Programme	1,300	1,300	0	1,300	1,300
P11	Chairs Allowance	500	500	0	500	500
P12	Licences and Subscriptions	3,500	3,500	2,513	987	3,500
P13	Marketing & Promotion	4,800	4,800	4,609	191	4,800
P14	Legal Services	2,250	2,250	0	2,250	2,250
P15	Postal & Courier Services	650	550	200	450	650
P16	Banking Services	800	800	541	259	800
P17	Website Platform & WCAG 2.0 Compliance	550	4,800	0	4,800	550
P18	Community Centre - Operating Costs	123,328	49,131	26,703	22,628	123,328
P19	Carisberg Supply Agreement	7,395	7,395	7,395	0	7,395
P20	Hickinwood Lane Allotments - Operating Costs	1,000	1,000	93	907	1,000
P21	Town Centre Christmas Illuminations	22,000	14,000	0	16,000	22,000
P22	Community Events Programme	21,672	5,000	816	4,184	21,672
P23	Joint Burial Committee - Cemetery Operating Costs	18,000	30,000	28,665	1,334	18,000
P24	Reg Power Windfarm Community Benefit Fund	8,375	8,375	4	8,375	8,375
P25	Section 137 Community Grants Scheme	5,000	4,300	0	2,500	5,000
P26	Building Repairs & Maintenance Programme	10,000	10,000	0	10,000	10,000
P27	Town Centre CCTV Supply & Installation	3,500	45,000	0	45,000	3,500
P28	Town Centre CCTV Maintenance & Servicing	1,000	4,000	3,852	148	1,000
P29	Council Vehicle - Operating Costs	2,500	2,000	1,393	405	2,500
P30	Bus Shelters Maintenance (Boughton Lane & Creswell Road)	1,000	750	0	750	1,000
P31	Winter Maintenance & Grit Blins Scheme	1,000	1,000	0	1,000	1,000
P32	War Memorial Maintenance	2,500	250	232	518	2,500
P33	Village Cross Maintenance	500	500	0	500	500
P34	Street Lighting	500	500	0	500	500
P35	Skatepark and Teen Play Zone	80,000	200,000	0	200,000	80,000
P36	Ceremonial Flagpoles	450	450	0	450	450
P37	Town Centre Floral Displays & Clowne in Bloom	7,500	3,000	7,800	140	7,500
P38	Parks, Playgrounds & Open Spaces - Operating Costs	7,500	3,500	39	5,461	7,500
P39	Street Scene - Parish Litter Picking & Dog Fouling	1,000	1,000	338	662	1,000
P40	Villa Park Improvements Scheme & Masterplan	45,000	45,000	10,541	34,459	45,000
P41	Extension to Villa Park Play Area	15,000	15,000	0	15,000	15,000
P42	Environmental Gateway Improvements Scheme	0	4,000	0	4,000	0
P43	Total Funds Spent	665,884	776,918	195,794	531,124	503,897

Contingencies & Reserves	A	B	C	D
	£	£	£	£
CR1	General Reserve	0	0	0
CR2	Joint Burial Committee Cemetery Expansion Reserve	218,468	142,238	142,238
CR3	COIF Charity Investment Funds Reserve	60,000	60,000	60,000
CR4	Investments Reserve held by Bolsover District Council	2,131	2,171	2,171
CR5	Total Reserves & Contingencies	363,673	287,503	287,503

Net Balance of Actual Funds Carried Forward to next Accounting Period	A	B	C	D
	£	£	£	£
B1	0	0	408,164	-408,164
B2	88%			
B3	27%			
B4	50%			

Financial Health Risk Rating	Low	Medium	High
	A	B	C
FAV1	1,634,655	1,634,655	1,641,758

NOTES:

- Column A The Annual Budget Estimate shown at column A was approved by Council on 7th February 2020 minute number 166/19 refers.
- Column B The Revised Annual Budget Estimate shown at column B represents the latest income, expenditure and reserves forecasts for 2020/21.
- Column C The Total Actual Spent shown at column C includes all receipts and payments posted to the Council's Financial Management System (Scribe) to the period end being reported.
- Column D The Balance of Funds shown at column D is the forecast budget estimate minus actual payments and receipts posted to period end being reported.
- Column E The Draft Budget Plan for 2021/22 assumes a 0% increase in the cost per household being raised from the Parish Precept
- Column F All forecast contingencies and reserves and balances carried forward are subject to year end audit and may change
- VAT All figures shown are net of Value Added Tax as this is reclaimed quarterly from HMRC

Authorisation
 Responsible Finance Officer to the Council - Steven Singleton
 (Authorised as a True and Correct Record)

Authorisation
 Deputy Responsible Finance Officer to the Council - Karen Curless
 (Authorised as a True and Correct Record)

Draft Annual Budget Estimate 2021/22	£
134,552	£
60,000	£
2,171	£
83,074	£
279,797	£

Medium

£

1,641,758

Clowne Parish Council
Precept 2019/20
Sensitivity Analysis

2018/19	Actual
Precept	£ 319,847
Council Tax Support Grant	18,497
Total Funding	338,344

2019/20	Actual
Precept	£ 338,344
Council Tax Support Grant	12,422
Total Funding	350,766

2020/21	Actual
Precept	£ 355,261
Council Tax Support Grant	0
Total Funding	355,261

2021/22	0%	2.50%	5%	7.50%	10%	% Budget Increase
Precept	£ 355,261	£ 364,143	£ 373,024	£ 381,906	£ 390,787	
Council Tax Support Grant	0	0	0	0	0	
Total Funding	355,261	364,143	373,024	381,906	390,787	Total Amount to be re

Difference +/- £ £0 £8,882 £17,763 £26,645 £35,526

Parish	Expenditure Precept	Share of CT Support Grant	Funding Total	Taxbase	Band D	Check 20/21	Parish Element % Increase
Clowne	£355,261	£0	£355,261	£2,532	£140	£140.32	0.00

Change the precept figure to show the % movement

Notes

The expenditure precept divided by the tax base will give the band D equivalent charge (the tax base for 2021/22 has yet to be released so the figures All other bands are calculated from this on a proportional basis. £140.32 (Band D)

The percentage increase is displayed on the council tax bills, this is where residents look!

Band A-	Parish Charge 2020/21	Parish Charge 2021/22
A	£77.96	£0.00
B	£93.55	£0.00
C	£109.14	£0.00
D	£124.73	£0.00
E	£140.32	£0.00
F	£171.50	£0.00
G	£202.68	£0.00
H	£233.87	£0.00
	£280.64	£0.00

Clowne Parish Council - 2020/21			
Month	Salaries & Wages Gross Costs	Pension Contributions	HMRC Income Tax & NI
Apr-20	£11,702	£1,348	£2,825
May-20	£11,701	£1,403	£2,826
Jun-20	£11,701	£1,355	£2,826
Jul-20	£13,885	£1,737	£2,826
Aug-20	£11,716	£1,355	£2,837
Sep-20	£11,615	£1,356	£2,981
Oct-20	£0	£0	£0
Nov-20	£0	£0	£0
Dec-20	£0	£0	£0
Jan-21	£0	£0	£0
Feb-21	£0	£0	£0
Mar-21	£0	£0	£0
Total Payroll	£72,320	£8,553	£17,121

Grand Total	£97,993
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Budget 2020/21	£201,866
Remaining 2020/21	£103,873

Clowne Parish Council 2020/21	
Month	VAT Reclaimed Quarterly from HMRC
Apr-20	£0
May-20	£8,744
Jun-20	£0
Jul-20	£0
Aug-20	£7,443
Sep-20	£0
Oct-20	£0
Nov-20	£0
Dec-20	£0
Jan-21	£0
Feb-21	£0
Mar-21	£0
Total HMRC Reclaimed	£16,187

£ Date Received
8743.63 15th May 2020

7443.27 7th August 2020

Clowne Community Centre
Business Performance Analysis - Headline Data
Financial Year 2019- 20

Detail	Net Operating Expenditure *1	Net Trading Income *1
Bar Sales		£96,164
Facility Hire Fees & Charges		£19,291
Other Income		£1,235
Carlsberg Supply Agreement		£7,395

Bar Supplies	£63,670
Bar Sales	£707
Buildings Maintenance	£7,944
Business Rates	£3,241
Electricity	£8,323
Equipment	£126
Gas	£2,410
Licences	£7,668
Photocopier	£420
Telephone	£2,262
Water	£1,491
Trade Waste	£535
Office Costs	£3,063
Entertainment	£3,136
Supplies	£10
Repairs	£2,037
Cleaning/ Consumables	£5,092
Staff Costs	£78,533

Net Totals £190,667 £124,085

Net Profit + / Loss -

-£66,582

Net Profit +/ Loss - per week

-£1,280

Cost Recovery %

65

Register of Electors Base 2019/20

6437

Subsidy Per Elector in 2019/20

£10

*1 - All figures shown are net of VAT input (expenditure) and VAT output (trading income)

Community Centre - Employee Costs 2019 -20

Employee Name	Employee Number	Gross Pay Total	Employers Pension Contributions (ERS Pen)	Employers National Insurance Contributions to Community Centre (ERS NIC)	% Chargeable to Community Centre	Gross Pay Community Centre
	1	£4,323	£0	£0	100	£4,323
	2	£19,590	£404	£1,857	60	£13,110
	3	£6,557	£13	£58	100	£6,628
	4	£401	£0	£0	100	£401
	5	£7,028	£27	£123	100	£7,178
	6	£15,351	£276	£1,272	90	£15,209
	7	£4,925	£0	£0	100	£4,924
	8	£3,285	£0	£0	0	£0
	9	£3,626	£0	£0	100	£3,625
	10	£22,969	£505	£2,323	75	£19,348
	11	£7,074	£28	£129	0	£0
	12	£1,447	£0	£0	0	£0
	13	£162	£0	£0	100	£161
	14	£7,089	£29	£132	50	£3,625
Total Salaries & Wages		£103,829	£1,281	£5,892		£78,533

Gross Pay - Source HMRC P60 - End of Year Certificate

Peoples Pension ERS Pen 2019-20 - 3%

Lower Earnings Threshold 2019-20 - £6136

Secondary Threshold 2019-20 - £8632

* started October 2019

	Actual	Estimated FTE
£7,089		
£17,316		

Register of Electors Base

Clowne North	809
Clowne East	4519
Clowne West	1109
Total Registered Voters	6437